



Form CT-W3 HHE
Connecticut Annual
Reconciliation of Withholding for
Household Employers (Rev. 11/19)

► **2019**

Complete this return in blue or black ink only. Do not use staples.
 Make a copy for your records. Do not mail this form if filing electronically.

General Instructions

Form CT-W3 HHE is used by household employers only.

Household employers **registered** with the Department of Revenue Services (DRS) file **Form CT-W3 HHE** electronically. See *Electronic Filing Requirement*, on Page 2.

Household employers **not registered** with DRS file a paper **Form CT-W3 HHE** with paper federal Forms W-2 reporting Connecticut wages paid. Enter the words "**Household**

Employer" in the space reserved for the Connecticut Tax Registration Number on this return. Mail to the address on the form.

Do not make a payment with this return.

All household employers, whether registered or unregistered, **must file** every Copy 1 of federal Form W-2 with Form CT-W3 HHE **even if Connecticut income tax was not withheld.**

See Page 2 for additional instructions.

Name			Due date
<input type="text"/>			January 31, 2020
Address (number and street), apartment number, PO Box			Connecticut Tax Registration Number
<input type="text"/>			► <input type="text"/>
City, town, or post office	State	ZIP code	Federal Employer ID Number
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Are you a household employer who withheld Connecticut income tax from the wages of household employees?			<input type="checkbox"/> Yes <input type="checkbox"/> No

Section 1

1. Connecticut tax withheld from wages	1. ► <input type="text"/>	.00
2. Total Connecticut wages reported	2. ► <input type="text"/>	.00
3. Number of W-2s submitted	3. ► <input type="text"/>	

Section 2

Connecticut Income Tax Withheld from Wages for Each Period

January 1 - March 31	1st Quarter	► <input type="text"/>	.00
April 1 - June 30	2nd Quarter	► <input type="text"/>	.00
July 1 - September 30	3rd Quarter	► <input type="text"/>	.00
October 1 - December 31	4th Quarter	► <input type="text"/>	.00
Total Connecticut tax withheld from wages for the year			<input type="text"/> .00
This amount should equal Section 1, Line 1.			

Declaration: I declare under the penalty of law that I have examined this return (including any accompanying schedules and statements) and, to the best of my knowledge and belief, it is true, complete, and correct. I understand the penalty for willfully delivering a false return or document to DRS is a fine of not more than \$5,000, imprisonment for not more than five years, or both.

Sign Here Keep a copy of this return for your records.	Taxpayer's signature	Date (MMDDYYYY)
	<input type="text"/>	<input type="text"/>
	Title	Telephone number
	<input type="text"/>	<input type="text"/>

Form CT-W3 HHE Instructions

When to File

Form CT-W3 HHE is due January 31, 2020.

If the due date falls on a Saturday, Sunday, or legal holiday, the return will be considered timely if filed by the next business day.

Electronic Filing Requirement

Household employers **registered** with DRS: If you file **25 or more** Forms W-2 reporting Connecticut wages paid you are **required** to file electronically unless you have been granted a waiver from electronic filing of information returns. See *Waiver of Electronic Filing Requirement*, on this page.

If you file **24 or fewer** Forms W-2 reporting Connecticut wages paid you are encouraged to file electronically but may file paper forms without requesting a waiver. Do not use staples.

Please note that each form is year specific. To prevent any delay in processing your return, the correct year's form **must** be submitted to DRS.

Use the **Taxpayer Service Center (TSC)** to electronically file this return. Registered household employers can either key in or upload their Form CT-W3 and Forms W-2 electronically through the **TSC**. The **TSC** does not have a separate form designation for household employers. See *Taxpayer Service Center (TSC)*, on this page.



Electronic reporting requirements are available on the DRS website at www.ct.gov/DRS/ew2 and in **Informational Publication 2019(13)**, *Form W-2 Electronic Filing Requirements for Tax Year 2019*.

Household employers **not registered** with DRS: No electronic filing option is available, file by paper. Do not use staples.

Rounding Off to Whole Dollars

You must round off cents to the nearest whole dollar on your returns and schedules. If you do not round, DRS will disregard the cents.

Round down to the next lowest dollar all amounts that include 1 through 49 cents. Round up to the next highest dollar all amounts that include 50 through 99 cents. However, if you need to add two or more amounts to compute the amount to enter on a line, include cents and round off **only** the total.

Example: Add two amounts (\$1.29 + \$3.21) to compute the total (\$4.50) to enter on a line. \$4.50 is rounded to \$5.00 and entered on the line.

Line Instructions

Line 1

Enter total **Connecticut** income tax withheld from wages during calendar year 2019. This should equal the **Total** line from Section 2.

Line 2

Enter total **Connecticut wages** reported during calendar year 2019. **Connecticut wages** are all wages paid to employees who are residents of Connecticut, even if those wages are paid for work performed outside Connecticut by those resident employees, and wages paid to employees who are nonresidents of Connecticut if those wages are paid for work performed in Connecticut by those nonresident employees.

Line 3

Enter the number of W-2 forms submitted with this return.

Waiver of Electronic Filing Requirement

To request a waiver from the information return electronic filing requirement household employers registered with DRS complete **Form CT-8508**, *Request for Waiver from Filing Information Returns Electronically* at least 30 days before the due date.

If a waiver is granted, your information returns must be submitted to DRS on CD. See **Form CT-6559**, *Submitter Report for Form W-2 Compact Disc (CD) Filing*.

Amended Returns

If you filed your original return electronically, amend Form CT-W3 HHE electronically. See IP 2019(13).

If you filed your original return on paper, amend Form CT-W3 HHE, by submitting a revised paper Form CT-W3 HHE clearly labeled "**Amended**." The total Connecticut tax withheld on Form CT-941 HHE or Form CT-941X, Line 3 must agree with the total reported on Form CT-W3 HHE, Line 1.

The total gross Connecticut wages on Form CT-941 HHE or Form CT-941X, Line 2, must agree with the total Connecticut wages reported on Form CT-W3 HHE, Line 2.

For More Information

Call DRS during business hours, Monday through Friday:

- **800-382-9463** (Connecticut calls outside the Greater Hartford area only); **or**
- **860-297-5962** (from anywhere).

TTY, TDD, and Text Telephone users only may transmit inquiries anytime by calling 860-297-4911. Taxpayers may also call 711 for relay services. A taxpayer must tell the 711 operator the number he or she wishes to call. The relay operator will dial it and then communicate using a TTY with the taxpayer.

Taxpayer Service Center (TSC)

The **TSC** allows taxpayers to electronically file, pay, and manage state tax responsibilities. To make electronic transactions or administer your tax account online visit portal.ct.gov/TSC and select *Business*.

