



Form CT-W3

Connecticut Annual Reconciliation of Withholding

(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 is **required to be filed electronically** unless you meet certain conditions. See *Electronic Filing Requirement*.

Do not make a payment with this return.

Employers must file every Copy 1 of federal Form W-2 reporting Connecticut wages with Form CT-W3 **even if Connecticut income tax was not withheld**.

Household employers should not use this form to file their annual reconciliation of withholding see *Household Employers*.

Agricultural employers not registered with the Department of Revenue Services (DRS) see *Agricultural Employers*.

See Page 2 for additional instructions.

Name				Due date	January 31, 2020
Address (number and street), apartment number, PO Box				Connecticut Tax Registration Number	▶ -
City, town, or post office	State	ZIP code		Federal Employer ID Number	

Section 1

1. Connecticut tax withheld from wages	1. ▶		.00
2. Total Connecticut wages reported	2. ▶		.00
3. Number of W-2s submitted	3. ▶		

Section 2

Connecticut Income Tax Withheld from Wages for Each Period			
January 1 - March 31	1st Quarter	▶	.00
April 1 - June 30	2nd Quarter	▶	.00
July 1 - September 30	3rd Quarter	▶	.00
October 1 - December 31	4th Quarter	▶	.00
Total Connecticut tax withheld from wages for the year			.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)
	Title	Telephone number

Form CT-W3 Instructions

When to File

Form CT-W3 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

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.

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. Do not use staples.

Use the **Taxpayer Service Center (TSC)** to electronically file this return. See *Taxpayer Service Center (TSC)*, on this page.



Connecticut taxpayers can either key in or upload their Form CT-W3 and Forms W-2 electronically through the **TSC**.

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*.

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 the 2019 calendar year. 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.

If a Connecticut nonresident employee resides in a state that applies a "convenience of the employer" test in determining a nonresident's source income, and the Connecticut nonresident employee works for a Connecticut employer from a location outside of Connecticut (i.e.: telecommutes), then the wages earned by such Connecticut nonresident must be reported as Connecticut wages if when applying the "convenience of the employer" test of the employee's state of residence, such wages would be Connecticut sourced.

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 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*.

Household Employers

Household employers do **not** use this form. Instead, use **Form CT-W3 HHE**, *Connecticut Annual Reconciliation of Withholding for Household Employers*.

Agricultural Employers

An agricultural employer **not** registered with DRS to withhold Connecticut income tax should write the words "**Agricultural Employer**" in the space reserved for the Connecticut Tax Registration Number on this return.

Amended Returns

You must amend Form CT-W3 electronically if you previously filed 25 or more Forms W-2 reporting Connecticut wages; you must amend Form CT-W3 electronically even if you are correcting fewer than 25 Forms W-2.

See IP 2019(13).

If you previously filed 24 or fewer Forms W-2 electronically you are encouraged to amend electronically but may file paper forms without requesting a waiver.

If you previously filed 24 or fewer paper Forms W-2 reporting Connecticut wages you may amend Form CT-W3 and submit Forms W-2c using paper forms. To amend Form CT-W3 by paper submit a revised Form CT-W3 clearly labeled "**Amended**." The total Connecticut tax withheld, for all four quarters, on Form CT-941 or Form CT-941X, Line 3, must agree with the total reported on Form CT-W3, Line 1. The total gross Connecticut wages on Form CT-941 or Form CT-941X, Line 2, must agree with the total Connecticut wages reported on Form CT-W3, 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*.

