



1998 CONNECTICUT QUARTERLY RECONCILIATION OF WITHHOLDING
FORM CT-941 (DRS)



The attached Quarterly Reconciliation of Withholding coupon may be used by new employers who have not received the Employer's Withholding Remittance Coupon Book for 1998. All employers registered for Connecticut income tax withholding are also required to file Connecticut Quarterly Reconciliation of Withholding Returns (Form CT-941). You must file a quarterly reconciliation as long as you have an active withholding account with the DRS, even if no tax is due, or if no tax was required to be withheld for that quarter. In general, Form CT-941 must be filed even if you are not required to file federal Form 941 (e.g. household employers, agricultural employers, intermittent filers and payers of nonpayroll amounts, see NOTE below). Due dates are: First Quarter, April 30; Second Quarter, July 31; Third Quarter, October 31; Fourth Quarter, January 31. Extended due date: an employer who made full and timely payments of all income tax withholding for the quarter, may file the return by the 10th day of the second month following the end of the quarter. Household employers: April 15 for annual filers only. If any date falls on a Saturday, Sunday or legal holiday, the next business day will be the due date. NOTE: Seasonal filers must obtain permission from the Department of Revenue Services to file for the quarters in which they are active. Annual filers who withhold Connecticut withholding taxes from nonpayroll income only must obtain permission from the Department of Revenue Services to file for the fourth quarter. Household employers who voluntarily register with DRS may request annual filing. See Connecticut Circular CT for detailed information on how to obtain permission to become a seasonal or annual filer.

INSTRUCTIONS FOR COMPLETING FORM CT-941 (DRS)

- Line 1: Enter the total amount of wages paid to all employees and nonpayroll amounts subject to withholding during this quarter.
Line 2: Enter the total amount of Connecticut wages paid to all employees and Connecticut nonpayroll amounts subject to withholding during this quarter.
Line 3: Enter the total amount of Connecticut income tax withheld on wage and nonpayroll amounts during the quarter. (This should match Total Connecticut Tax Liability on the back of this form.)
Line 4: Enter any credit from the previous quarter as a result of overpayment, if applicable.
Line 5: Enter the sum of all payments made for this quarter.
Line 6: Add Lines 4 and 5. This is the total of your payments and credits for the quarter.
Line 7: Subtract Line 6 from Line 3 and enter the result on Line 7. This is the amount of tax due or credit. If Line 6 is more than Line 3, complete Lines 9 and/or 10.
Line 8: Enter Penalty and Interest in items 8a and 8b, and enter the total on Line 8. The penalty for late payment is 10% of the tax due. If no tax is due, the penalty is \$50.00 for late filing. Interest will be computed on the underpayment of tax at the rate of 1% per month or fraction thereof.
Line 9: Enter amount of tax credit to be applied to next quarter.
Line 10: Enter amount of tax credit to be refunded.
Line 11: Add Lines 7 and 8. This is the total amount now due.

Be sure to complete all requested information on the back of this return. See instructions on back. Sign and date the return in the space provided. If payment is due, remit payment with this return. Make your check payable to: COMMISSIONER OF REVENUE SERVICES. Write your Connecticut Tax Registration Number on check. Mail your completed return and payment (if applicable) to: Department of Revenue Services PO Box 2931 Hartford CT 06104-2931

CT 941 (DRS) CONNECTICUT QUARTERLY RECONCILIATION OF WITHHOLDING 1998

CONNECTICUT TAX REGISTRATION NUMBER FEDERAL EMPLOYER I.D. NUMBER ENTER REPORTING QUARTER (1, 2, 3 or 4) DUE DATE

ENTER NAME AND ADDRESS BELOW. PLEASE PRINT OR TYPE

TAXPAYER'S COPY

- Check if household employer
Check if you no longer have employees in Connecticut and enter date of last payroll:

Table with 11 rows for tax reconciliation: 1. GROSS WAGES AND NONPAYROLL AMOUNTS, 2. GROSS CT WAGES AND NONPAYROLL AMOUNTS, 3. CONNECTICUT TAX WITHHELD, 4. CREDIT FROM PRIOR PERIOD, 5. PAYMENTS MADE FOR THIS QUARTER, 6. TOTAL DEPOSITS, 7. NET TAX DUE (OR CREDIT), 8a. PENALTY, 8b. INTEREST, 9. AMOUNT APPLIED TO NEXT QUARTER, 10. AMOUNT TO BE REFUNDED, 11. TOTAL AMOUNT DUE.

I declare under the penalties of false statement that I have examined this return and to the best of my knowledge and belief it is true, complete and correct.

Signature Title Date

SEPARATE HERE AND MAIL COUPON TO DEPARTMENT OF REVENUE SERVICES. RETAIN TOP PORTION FOR YOUR RECORDS

CT 941 (DRS) CONNECTICUT QUARTERLY RECONCILIATION OF WITHHOLDING 1998

CONNECTICUT TAX REGISTRATION NUMBER FEDERAL EMPLOYER I.D. NUMBER ENTER REPORTING QUARTER (1, 2, 3 or 4) DUE DATE

ENTER NAME AND ADDRESS BELOW. PLEASE PRINT OR TYPE

- Check if household employer
Check if you no longer have employees in Connecticut and enter date of last payroll:

Table with 11 rows for tax reconciliation: 1. GROSS WAGES AND NONPAYROLL AMOUNTS, 2. GROSS CT WAGES AND NONPAYROLL AMOUNTS, 3. CONNECTICUT TAX WITHHELD, 4. CREDIT FROM PRIOR PERIOD, 5. PAYMENTS MADE FOR THIS QUARTER, 6. TOTAL DEPOSITS, 7. NET TAX DUE (OR CREDIT), 8a. PENALTY, 8b. INTEREST, 9. AMOUNT APPLIED TO NEXT QUARTER, 10. AMOUNT TO BE REFUNDED, 11. TOTAL AMOUNT DUE.

I declare under the penalties of false statement that I have examined this return and to the best of my knowledge and belief it is true, complete and correct.

Mail To: Department of Revenue Services PO Box 2931 Hartford CT 06104-2931

Signature Title Date

INSTRUCTIONS FOR FORM CT-941 (BACK)

Parts I and II: Any employer with a Connecticut withholding tax liability of less than \$500 for a calendar quarter need **not** complete Part I or Part II.

Part I: Complete if you are a **federal monthly schedule depositor**. Enter Connecticut tax liability for each month of the quarter. The Total Connecticut Tax Liability for the quarter should equal **Line 3** on the front of this form.

Part II: Complete if you are a **federal semiweekly schedule depositor including a daily depositor**. Enter Connecticut tax liability for each period listed. The Total Connecticut Tax Liability for the quarter should equal **Line 3** on front of this form.

CT-941 (DRS) Back (Rev. 8/97)

Any employer with a Connecticut withholding tax liability of less than \$500 for a calendar quarter need **not** complete the back of this form.

Part I: Complete if you are a **federal monthly schedule depositor**.

Monthly Summary of Connecticut Tax Liability			
(A) First month liability	(B) Second month liability	(C) Third month liability	Total liability for quarter

Part II: Complete if you are a **federal semiweekly schedule depositor including a daily depositor**.

(A) First Month of Quarter:

Date Wages Paid	Connecticut Tax Liability
1st - 3rd	
4th - 7th	
8th - 11th	
12th - 15th	
16th - 19th	
20th - 22nd	
23rd - 25th	
26th - last	
Total	

(B) Second Month of Quarter:

Date Wages Paid	Connecticut Tax Liability
1st - 3rd	
4th - 7th	
8th - 11th	
12th - 15th	
16th - 19th	
20th - 22nd	
23rd - 25th	
26th - last	
Total	

(C) Third Month of Quarter:

Date Wages Paid	Connecticut Tax Liability
1st - 3rd	
4th - 7th	
8th - 11th	
12th - 15th	
16th - 19th	
20th - 22nd	
23rd - 25th	
26th - last	
Total	

Total Connecticut Tax Liability for the quarter (add Columns A, B and C)

◀ This should equal **Line 3** on the front of this form

Any employer with a Connecticut withholding tax liability of less than \$500 for a calendar quarter need **not** complete the back of this form.

Part I: Complete if you are a **federal monthly schedule depositor**.

Monthly Summary of Connecticut Tax Liability			
(A) First month liability	(B) Second month liability	(C) Third month liability	Total liability for quarter

Part II: Complete if you are a **federal semiweekly schedule depositor including a daily depositor**.

(A) First Month of Quarter:

Date Wages Paid	Connecticut Tax Liability
1st - 3rd	
4th - 7th	
8th - 11th	
12th - 15th	
16th - 19th	
20th - 22nd	
23rd - 25th	
26th - last	
Total	

(B) Second Month of Quarter:

Date Wages Paid	Connecticut Tax Liability
1st - 3rd	
4th - 7th	
8th - 11th	
12th - 15th	
16th - 19th	
20th - 22nd	
23rd - 25th	
26th - last	
Total	

(C) Third Month of Quarter:

Date Wages Paid	Connecticut Taxes Liability
1st - 3rd	
4th - 7th	
8th - 11th	
12th - 15th	
16th - 19th	
20th - 22nd	
23rd - 25th	
26th - last	
Total	

Total Connecticut Tax Liability for the quarter (add Columns A, B and C)

◀ This should equal **Line 3** on the front of this form