

(Rev. 12/00)

FORM CT-WH (DRS/N)
CONNECTICUT WITHHOLDING TAX PAYMENT FORM

Purpose: The attached withholding tax payment coupon may be used by new employers or employers who have not received the *Employer's Withholding Remittance Coupon Book*. This is an interim coupon to be used only until the issuance of the *Employer's Withholding Remittance Coupon Book*. Once the book is received, only the preprinted coupons contained in the book should be used.

EMPLOYER'S RECORD OF PAYMENT

1. ENTER QUARTER (1, 2, 3 or 4)		
(March = 1; June = 2; September = 3; December = 4)		
2. CONNECTICUT TAX WITHHELD		
3. PAYMENT DATE:		

All employers are required to withhold Connecticut income tax from employee wages at the time that wages are paid. Use **Form CT-WH (DRS/N)** to make your payments to the Connecticut Department of Revenue Services (DRS). Due dates for payment of Connecticut withholding tax for wage and nonpayroll amounts are the same as the due dates for the employer's deposit of federal income tax withholding. Each time you are required to make a federal tax deposit, you are required to mail a payment to DRS of all Connecticut income tax withheld. However, if your Connecticut withholding tax liability is less than \$500 for a calendar quarter, you may remit the tax quarterly with **Form CT-941, Connecticut Quarterly Reconciliation of Withholding**. Special rules apply for household employers. See **Special Notice 96(8), 1996 Legislative Changes Concerning "Nanny Tax" Withholding**.

Do not file Form CT-WH (DRS/N) if no payment is due.

**INSTRUCTIONS FOR COMPLETING THE CONNECTICUT WITHHOLDING TAX PAYMENT FORM
FORM CT-WH (DRS/N)**

Enter name, address, and identification numbers in appropriate boxes.

Line 1: Enter the number of the quarter to which this payment applies.

(1 = January 1 through March 31; 2 = April 1 through June 30; 3 = July 1 through September 30; 4 = October 1 through December 31)

NOTE: If the tax liability was incurred during one quarter and paid to DRS in another quarter, **enter the number for the quarter in which the tax liability was incurred**. For example, if the tax liability was incurred in March and paid to DRS in April, enter "1" on Line 1 of Form CT-WH.

Line 2: Enter the total amount of Connecticut income tax withheld from wages and nonpayroll amounts since your last payment was made to DRS. Pay the total amount shown on Line 2. Write your Connecticut Tax Registration Number, and the calendar quarter to which the payment applies, on your check.

Make your check payable to: **COMMISSIONER OF REVENUE SERVICES**

Mail your completed coupon and payment to: **Department of Revenue Services
PO Box 2931
Hartford CT 06104-2931**

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

CT-WH (DRS/N) CONNECTICUT WITHHOLDING TAX PAYMENT 2001

CONNECTICUT TAX REGISTRATION NUMBER	FEDERAL EMPLOYER ID NUMBER	YEAR
▶	▶	2001

ENTER NAME AND ADDRESS BELOW. PLEASE PRINT OR TYPE.

1. ENTER QUARTER (1, 2, 3 or 4) ▶		
(March = 1; June = 2; September = 3; December = 4)		
2. CONNECTICUT TAX WITHHELD ▶		

See instructions for filing requirements.
Do not file this Form CT-WH if no payment is due.
Pay total amount shown on Line 2.
Make your check payable to: Commissioner of Revenue Services.
Write your Connecticut Tax Registration Number on your check.
Mail to: Department of Revenue Services
PO Box 2931
Hartford CT 06104-2931

DO NOT FOLD OR BEND COUPON