

# Form CT-941 (DRS/P)

## Connecticut Reconciliation of Withholding for Household Employers

# 2006

### General Instructions

Complete the return in blue or black ink only.

All household employers registered for Connecticut income tax withholding are required to file **Form CT-941 (DRS/P)**, *Connecticut Reconciliation of Withholding for Household Employers*, as long as they have an active withholding account with the Department of Revenue Services (DRS) **even if no tax is due**.

**Due Date:** April 15, 2007. If the due date falls on a Saturday, Sunday, or legal holiday, the next business day is the due date.

**Household employers** who are registered to withhold Connecticut income tax from wages of their household employees are not to file Form CT-941 (DRS/P) for each calendar quarter, but instead are required to file one Form CT-941 (DRS/P) for the entire 2006 calendar year, the due date of which is April 15, 2007. Payment of the Connecticut income tax withheld from wages of household employees during the entire calendar year is to accompany Form CT-941 (DRS/P). See **Informational Publication 2007(1)**, *Connecticut Circular CT, Employer's Tax Guide*.

**Rounding Off to Whole Dollars:** You must round off cents to the nearest whole dollar on your returns and schedules. 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.

If you do not round, DRS will disregard the cents.

### Reminders:

- 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**.
- DRS may submit your check to your bank electronically.
- Write your Connecticut Tax Registration Number on your check.

**Where to File:** Visit the **Taxpayer Service Center (TSC)** at the DRS Web site [www.ct.gov/DRS](http://www.ct.gov/DRS) to electronically file this return. Mail your completed return and payment (if applicable) to:

Department of Revenue Services  
 PO Box 2931  
 Hartford CT 06104-2931.

**Amended Return:** To amend Form CT-941 (DRS/P), use **Form CT-941X**, *Amended Connecticut Reconciliation of Withholding*.

**For Further Information:** Call DRS during business hours, Monday through Friday:

- **1-800-382-9463** (Connecticut calls outside the Greater Hartford calling area only); **or**
- **860-297-5962** (from anywhere).

**TTY, TDD, and Text Telephone users only** may transmit inquiries anytime by calling **860-297-4911**.

### Taxpayer Service Center (TSC):

The **Connecticut Taxpayer Service Center (TSC)** is a new, interactive tax organization tool that allows taxpayers to file, pay, and manage their state tax responsibilities electronically. Through our Web site at [www.ct.gov/DRS](http://www.ct.gov/DRS) the **TSC** offers a fast, easy, and secure way to conduct business with DRS.

..... ..... *Separate Here and Mail Coupon to DRS. Keep a Copy for Your Records.* ..... .....

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Connecticut Tax Registration Number ▶	Federal Employer ID Number	Enter Reporting Quarter (1, 2, 3, or 4) ▶ <b>Annual Filer (4)</b>	Due Date <b>April 15, 2007</b>
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### Household Employer

### Read Instructions Before Completing

1. Gross Wages	▶ 1	00
2. Gross <b>Connecticut</b> Wages	▶ 2	00
3. <b>Connecticut Tax Withheld</b>	▶ 3	00
4. Credit From Prior Year	▶ 4	00
5. Payments Made for This Year	▶ 5	00
6. Total Payments (Add Line 4 and Line 5.)	▶ 6	00
7. <b>Net Tax Due</b> (or credit) (Line 3 minus Line 6)	▶ 7	00
8a. Penalty: ▶ + 8b. Interest: ▶ =	8	00
9. Amount to be Credited	▶ 9	00
10. Amount to be Refunded	▶ 10	00
11. <b>Total Amount Due</b> (Add Line 7 and Line 8.)	▶ 11	00

Check if you no longer have employees in Connecticut and enter date of last payroll \_\_\_\_\_.

I declare under 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.

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

Signature \_\_\_\_\_

Title \_\_\_\_\_ Date \_\_\_\_\_

## Form CT-941 (DRS/P) Line Instructions

### Line 1

Enter the total amount of wages, for federal income tax withholding purposes, paid to all household employees during the year.

### Line 2

Enter the total amount of Connecticut wages paid during the year. **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 total amount of Connecticut income tax withheld on wages during the year.

### Line 4

Enter the amount to be credited from Line 9 of your Form CT-941 for the prior year; however, if any portion of that amount was withheld by you from your employees during a prior year, and not repaid by you to your employees prior to the end of the prior year or prior to filing the return for that year (whichever is earlier), subtract that portion from the amount credited on Line 9 of your Form CT-941 (DRS/P) for the prior year and enter the difference on Line 4.

### Line 5

Enter the sum of all payments made for the year.

### Line 6

Add Line 4 and Line 5. This is the total of your payments and credits for the year.

### Line 7

Subtract Line 6 from Line 3, and enter the difference on Line 7. This is the amount of tax due or credit. If Line 3 is more than Line 6, complete Line 8a and Line 8b, if necessary. If Line 6 is more than Line 3, complete Line 9 and Line 10.

### Line 8

Enter penalty on Line 8a, interest on Line 8b, and enter the total on Line 8.

**Late Payment Penalty:** The penalty for paying all or a portion of the tax late is 10% (.10) of the tax paid late.

**Late Filing Penalty:** If no tax is due, DRS may impose a \$50 penalty for the late filing of this return.

**Interest:** Interest will be computed on the tax paid late at the rate of 1% (.01) per month or fraction of a month.

### Line 9

Enter the amount from Line 7 to be credited to the next year; however, if any portion of that amount was withheld by you from your employees during the 2006 calendar year, and not repaid by you to your employees prior to the end of the 2006 calendar year or prior to filing this return (whichever is earlier), subtract that portion from the amount on Line 7 to be credited to the next year and enter the difference on Line 9.

### Line 10

Enter amount from Line 7 to be refunded; however, if any portion of that amount was withheld by you from your employees during the 2006 calendar year, and not repaid by you to your employees prior to the end of the 2006 calendar year or prior to filing this return (whichever is earlier), subtract that portion from the amount on Line 7 to be refunded and enter the difference on Line 10.

### Line 11

If the amount on Line 7 is a net tax due, add Line 7 and Line 8. This is the total amount now due.

### How to Amend Form CT-941 (DRS/P)

To amend Form CT-941 (DRS/P), use **Form CT-941X, Amended Connecticut Reconciliation of Withholding**. Forms and publications may be obtained by visiting the DRS Web site at **[www.ct.gov/DRS](http://www.ct.gov/DRS)** or by calling the DRS Forms Unit at 860-297-4753 (from anywhere).