Department of Revenue Services
State of Connecticut
PO Box 2930
Hartford CT 06104-2930

(Rev. 12/11)

Form CT-W3 HHE

Connecticut Annual Reconciliation of Withholding for Household Employers

2011

General Instructions

Complete this return in blue or black ink only.

Form CT-W3 HHE is used by household employers only. **Do not make a payment with this return.**

A household employer **not** registered with the Department of Revenue Services (DRS) for Connecticut income tax withholding purposes should enter the words "HOUSEHOLD EMPLOYER" in the space reserved for the Connecticut Tax Registration Number on this return.

When to File

If filing electronically, you will file a Form CT-W3, which is due the last day of March 2012 and will be completed as part of the electronic filing process when you upload Copy 1 of federal Forms W-2, Wage and Tax Statement. If filing electronically do not mail Form CT-W3 HHE. If filing by paper, Form CT-W3 HHE is **due the last day of February 2012**.

If the due date falls on a Saturday, Sunday, or legal holiday, the next business day is the due date.

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

Where to File

Use the **Taxpayer Service Center *(TSC)*** to electronically file this return. You must have a Connecticut household employer Tax Registration Number to file through the ***TSC***. See ***TSC*** on back. If filing by paper, mail completed return including Forms W-2 to the address on the return.

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 2011. This should equal the *Total* line on the back of this return.

Line 2

Enter total **Connecticut wages** reported during calendar year 2011. ***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.

Reminders

- Complete all requested information on the front and back of this return.
- **Do not send a payment with this return**. Payments are made using **Form CT-941 HHE**, *Connecticut Reconciliation of Withholding for Household Employers* or **Form CT-941X**, *Amended Connecticut Reconciliation of Withholding*.
- Sign and date the return in the space provided.

Separate here and mail return to DRS. Make a copy for your records.

CT-W3 HHE **Connecticut Annual Reconciliation of Withholding for Household Employers** ► **2011**

Connecticut Tax Registration Number ►	Federal Employer ID Number	Due date **February 29, 2012**

Enter name and address below. Please print or type.

Name

Address

City State ZIP code

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

Do not send payment with this return.

Mail to: Department of Revenue Services
State of Connecticut
PO Box 2930
Hartford CT 06104-2930

❒ Check if you are a household employer and you withhold Connecticut income tax from the wages of household employees.

❒ Check if you are a household employer and you **do not** withhold Connecticut income tax from the wages of household employees.

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. I understand the penalty for willfully delivering a false return or document to DRS is a fine of not more than $5,000, or imprisonment for not more than five years, or both.

Signature _____

Title _____ Date _____

Electronic Reporting Information

Connecticut taxpayers 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.

Electronic reporting requirements are available on the DRS website at **www.ct.gov/DRS/ew2** or by calling DRS at **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 by calling 860-297-4911.

Amending Form CT-W3 HHE

Do **not** use Form CT-941X to amend Form CT-W3 HHE.

To amend Form CT-W3 HHE, submit a revised 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.

Taxpayer Service Center

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

Separate here and mail return to DRS. Make a copy for your records.

Complete for Each Period

Period		Connecticut Income Tax Withheld From Wages	
January 1 - March 31	1st Quarter		
April 1 - June 30	2nd Quarter		
July 1 - September 30	3rd Quarter		
October 1 - December 31	4th Quarter		
Total			00

This should equal Line 1 on the front of this return.

Include Copy 1 of all wage and tax statements reporting Connecticut wages paid during the calendar year with this return.

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