

Comparison Of Federal And Connecticut Filing Rules

(for most commonly filed withholding forms)

	Connecticut	Federal
WAGE AMOUNTS		
For New or Rehired Employees	Complete Form CT-W4 for each employee. Report new or rehired employees to the Department of Labor by Internet, fax, or mail. (See Page 12 for more information.)	Complete federal Form W-4 for each employee.
Withholding Payments	<i>Fast-File</i> or mail payment with Form CT-WH on the due date that the withholding tax payment is required to be made. Note: Do not use Form CT-WH when no payment is due. (No coupon is due.)	Payments are deposited as required by employer's remitter classification for Connecticut withholding tax purposes. See Page 14 for more information.
Quarterly Reconciliation	File Form CT-941 for each quarter during the calendar year. Form CT-941 is located in the back section of the <i>Employer's Withholding Remittance Coupon Book</i> .	File federal Form 941.
Annual Reconciliation	File Form CT-W3 with every "state copy" of federal Form W-2 reporting Connecticut wages paid. Form CT-W3 is located in the back section of the <i>Employer's Withholding Remittance Coupon Book</i> .	File federal Form W-3 with federal Forms W-2.
NONPAYROLL AMOUNTS		
Withholding Payments	<i>Fast-File</i> or mail payment with Form CT-8109 on the due date that the withholding tax payment is required to be made. Note: Do not use Form CT-8109 when no payment is due. (No coupon is due.)	Payments are deposited as required by payer's remitter classification for Connecticut withholding tax purposes. See Page 15 for more information.
Annual Reconciliation	File Form CT-945 for the calendar year. File Form CT-1096 with every "state copy" of federal forms listed on Page 17. Form CT-1096 is located in the back section of the <i>Withholding Remittance Coupon Book for Payers of Nonpayroll Amounts</i> .	File federal Form 945 and federal Form 1096.

Due Dates For Filing Informational Returns Required by DRS

Due Date for CT Informational Returns		Due Date for Federal Informational Returns	
For Paper and Magnetic Filing	If Informational Return Filed Electronically for Federal Purposes	For Paper and Magnetic Filing	If Informational Return Filed Electronically for Federal Purposes
Form CT-W3 Last day of February	Form CT-W3 Last day of February	Federal Form W3 Last day of February	Federal Form W3 March 31
Form CT-1096 Last day of February	Form CT-1096 Last day of February	Federal Form 1096 Last day of February	Federal Form 1096 March 31

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

Note: You may request an extension of time to file the informational returns listed in the above chart. See **Form CT-8809, Request for Extension of Time to File Informational Returns**, for additional information.