

**Sec. 12-707-1. Schedule for filing withholding tax returns and payment of taxes**

(a) Each employer required to deduct and withhold Connecticut income tax from wages shall, depending on whether the employer is a weekly remitter, monthly remitter or quarterly remitter, as those terms are used in section 12-707 of the Connecticut General Statutes, pay over the deducted and withheld Connecticut income tax to the department on or before the date specified in subparagraph (A) of subdivision (3), (4) or (5) of subsection (b) of said section 12-707, and, if not required to pay over such tax by electronic funds transfer pursuant to Chapter 228g of the Connecticut General Statutes and the Regulations adopted thereunder, file Form CT-WH with such payment.

(b)

(1) Each employer shall file a Form CT-941, Connecticut quarterly reconciliation of withholding, for the calendar quarters ending March 31, June 30, September 30 and December 31 on or before the last day of the first calendar month following the period for which the return is made (namely, April 30, July 31, October 31 and January 31, respectively). However, a return may be filed on or before the tenth day of the second calendar month following such period if timely deposits of Connecticut withholding tax have been made in full payment of such taxes due for such period. The employer shall file a Form CT-941 for the first calendar quarter for which the employer is registered with the department to deduct and withhold Connecticut income tax from Connecticut wages, as defined in § 12-706(b)-1(c) of this part, and for each subsequent quarter until the employer in any calendar quarter ceases to pay wages and files a Form CT-941 for such quarter as a final return. An employer that has only temporarily ceased to pay wages, because of seasonal activities or for other reasons, shall not make a final return but shall continue to file returns.

(2) A return made as a final return shall be marked “final return” by the employer and shall show the date of the last payment of wages. There shall be executed as a part of each final return a statement showing the address at which the records required by the regulations of this part will be kept, the name of the person keeping such records, and, if the business of an employer has been sold or otherwise transferred to another person, the name and address of such person and the date on which such sale or transfer took place. If no such sale or transfer occurred or the employer does not know the name of the person to whom the business was sold or transferred, that fact should be included in the statement. Such statement shall include all information required by this section regarding the date of the last payment of wages.

(c)

(1) Except as otherwise provided in this subsection, each employer shall file a Form CT-W3, Connecticut Annual Reconciliation of Withholding, with the “State copy” of all federal Forms W-2 reporting Connecticut wages paid during the preceding calendar year, on or before the last day of February of the next succeeding calendar year. If an employer has filed a Form CT-941, Connecticut Quarterly Reconciliation of Withholding, as a final return for a calendar quarter (“Final Calendar Quarter”) ending prior to December 31, the employer shall file a Form CT-W3, with the “state copy” of all federal Forms W-2 reporting Connecticut wages paid during the portion of the calendar year ending on the last day of such final calendar quarter, on or before the last day of the second calendar month next succeeding the final calendar quarter.

(2) Where an employer has filed electronically federal Forms W-2 and the Department has announced that employers may file electronically the “state copy” of federal Forms W-2 reporting Connecticut wages paid during the preceding calendar year, and the employer chooses to file electronically the “state copy” of those federal Forms W-2 with the Department, such employer shall file electronically the “state copy” of those federal Forms W-2 with the Department on or before the last day of March of the next succeeding calendar year.

(d)

(1) A seasonal employer may, upon its written request, be permitted by the Department to file Forms CT-941 for only those calendar quarters in which it is required to deduct and withhold Connecticut income tax. Such employer may obtain permission to file as a seasonal employer by sending a written request on or before the last day of the calendar quarter to which the request pertains to the Registration Section of the Operations Division of the Department. The department shall provide written notice of its decision to grant or deny permission. If permission is granted, then, as long as the employer remains a seasonal employer, permission need not be sought, and no new request need be made, for succeeding calendar quarters. If permission is not granted, the employer shall be required to file a Form CT-941 for each calendar quarter and shall be subject to the provisions of § 12-735(a)-1 of Part XII if it fails to file such a return for each calendar quarter. For purposes of this subsection, the term “seasonal employer” means an employer that is required to deduct and withhold Connecticut income tax because it regularly pays Connecticut wages, as defined in § 12-706(b)-1(c), in the same one or more calendar quarters each year, but that also regularly has no withholding tax liability because it pays no Connecticut wages in the same one or more calendar quarters each year.

(2)

(A) An employer that is not required to deduct and withhold any amount of Connecticut income tax from wages of employees for all four calendar quarters of a calendar year may, upon its written request, be permitted by the department to file a Form CT-941 for only the last calendar quarter of each calendar year. Such form shall report Connecticut wages paid by such employer for the entire calendar year. Such employer may obtain permission to file one Form CT-941 for the last calendar quarter of the calendar year by sending a written request on or before the last day of the first calendar quarter of the calendar year to which the request pertains to the registration section of the operations division of the department. The department shall provide written notice of its decision to grant or deny permission. If permission is granted, then, as long as the employer is not required to deduct and withhold any amount of Connecticut income tax from wages of employees for all four calendar quarters of a calendar year, the employer may continue to file one Form CT-941 for the last calendar quarter of each succeeding calendar year, except that if the employer is required to deduct and withhold any amount of Connecticut income tax from wages of employees for one or more calendar quarters of a calendar year, the employer shall be required to file a Form CT-941 for each calendar quarter, and shall be subject to the provisions of § 12-735(a)-1 of part XII if it fails to do so, until such time as it is again permitted, in accordance with this subparagraph and upon its request, or instructed, in accordance with subparagraph (B) of this subdivision, to file one Form CT-941 for only the last calendar quarter of the

calendar year. If permission is not granted, the employer shall be required to file a Form CT-941 for each calendar quarter and shall be subject to the provisions of § 12-735(a)-1 of part XII if it fails to file such a return for each calendar quarter.

(B) The department may, on its own initiative, instruct an employer that is not required to deduct and withhold any amount of Connecticut income tax from wages of employees for all four calendar quarters of a calendar year to file a Form CT-941 for only the last calendar quarter of each calendar year. Such form shall report Connecticut wages paid by such employer for such entire calendar year. If the department instructs an employer to file one Form CT-941 for the last calendar quarter of the calendar year, then, as long as the employer is not required to deduct and withhold any amount of Connecticut income tax from wages of employees for all four calendar quarters of a calendar year, the employer shall continue to file one Form CT-941 for the last calendar quarter of each succeeding calendar year, except that if the employer is again required to deduct and withhold any amount of Connecticut income tax from wages of employees for one or more calendar quarters of a calendar year, the employer shall be required to file a Form CT-941 for each calendar quarter and shall be subject to the provisions of § 12-735(a)-1 of part XII if it fails to do so until such time as it is again permitted, in accordance with subparagraph (A) of this subdivision, or instructed, in accordance with this subparagraph, to file one Form CT-941 for only the last calendar quarter of the calendar year.

(e)

(1) Each payer, as defined in section 12-707 of the Connecticut General Statutes, required to deduct and withhold Connecticut income tax from nonpayroll amounts, as defined in said section 12-707, shall, depending on whether the payer is a weekly remitter, monthly remitter or quarterly remitter, as those terms are used in section 12-707 of the Connecticut General Statutes, pay over the deducted and withheld Connecticut income tax to the department on or before the date specified in subparagraph (B) of subdivision (3), (4) or (5) of subsection (b) of said section 12-707, and, if not required to pay over such tax by electronic funds transfer pursuant to Chapter 228g of the Connecticut General Statutes and the Regulations adopted thereunder, file Form CT-8109 with such payment.

(2) Each payer shall file with the department for each calendar year a Form CT-945 on or before the last day of January of the next succeeding calendar year, provided, Form CT-945 may be filed on or before the tenth day of February of the next succeeding calendar year if timely deposits of Connecticut withholding tax have been made in full payment of such taxes due for such year.

(f) While this section pertains to Section 12-707 of the general statutes, for purposes of supplementary interpretation, as the phrase is used in Section 12-2 of the general statutes, the adoption of this section is authorized by Section 12-740(a) of the general statutes.

(Effective November 18, 1994; Amended August 3, 2001; Amended February 28, 2002; Amended March 8, 2006)

*Notes:* Full section history for 2002 amendment reads as follows: “Amended February 28, 2002, applicable to taxable years beginning on or after January 1, 2002.” Abbreviated note in section history inserted 11/4/2014 as a result of automated publishing restrictions. (November 4, 2014)