

Sec. 12-705(c)-3. Voluntary withholding for military retirees

(a) The United States Department of Defense has entered into an agreement with the Department of Revenue Services under 10 U.S.C. § 1045 and 32 C.F.R. § 78.7 to withhold Connecticut income tax from the monthly retired pay of members who are retired from the regular and reserve components of the Uniformed Services, who are resident individuals, and who request in writing that the Uniformed Services withhold Connecticut income tax from their monthly retired pay.

(b) For purposes of this section:

(1) the term “Uniformed Services” refers to the Army, Navy, Air Force, Marine Corps, Coast Guard, commissioned corps of the Public Health Service, and commissioned corps of the National Oceanic and Atmospheric Administration;

(2) the term “member” means a person originally appointed or enlisted in, or conscripted into, a Uniformed Service who has retired from such regular or reserve component of such Uniformed Service;

(3) the term “retired pay” means retainer pay or pay and benefits received by a member based on conditions of the retirement law, pay grade, years of service, date of retirement, transfer to the Fleet Reserve or Fleet Marine Corps Reserve, or disability.

(c) A member may request voluntary tax withholding by completing a Form CT-W4P and submitting it to the retired pay office of his or her Uniformed Service. The Form CT-W4P shall be signed by the member, or in the case of incompetence, his or her guardian or trustee. The amount to be withheld shall be an even dollar amount, not less than \$10.

(Effective November 18, 1994)