

**General Instructions**

**File Form CT-W3 electronically.** See *Electronic Filing Requirement*, below.

**Do not make a payment with this return.**

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

**Household employers** should not use this form to file their annual reconciliation of withholding see *Household Employers*, on back.

**Agricultural employers** not registered with DRS see *Agricultural Employers*, on back.

**When to File**

Form CT-W3 is due January 31, 2017.

If the due date falls on a Saturday, Sunday, or legal holiday, the the return will be considered timely if filed by the next business day.

**Electronic Filing Requirement**

If you file 25 or more Forms W-2 reporting Connecticut wages paid you are required to file electronically unless you have been granted a waiver from electronic filing of information returns. See *Electronic Filing Waiver of Information Returns*, on back.

If you file 24 or fewer Forms W-2 reporting Connecticut wages paid you are encouraged to file electronically but may file paper forms without requesting a waiver.

Use the **Taxpayer Service Center (TSC)** to electronically file this return. See *Taxpayer Service Center (TSC)* on back.



Connecticut taxpayers can either key in or upload their Form CT-W3 and Forms W-2 electronically through the **TSC**.

Electronic reporting requirements are available on the DRS website at **www.ct.gov/DRS/ew2** and in **Informational Publication 2016(13)**, *Form W-2 Electronic Filing Requirements for Tax Year 2016*.

**Line Instructions**

**Line 1**

Enter total **Connecticut income tax** withheld from wages during the 2016 calendar year. This should equal the *Total* line on the back of this return.

**Line 2**

Enter total **Connecticut wages** reported during the 2016 calendar 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 number of W-2 forms submitted.

**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, the 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.

Complete this return in blue or black ink only.  
Separate here and mail return to DRS. Make a copy for your records.  
Do not mail this form if filing electronically.



Connecticut Tax Registration Number	Federal Employer ID Number	Due date
<input type="text"/>	<input type="text"/>	January 31, 2017
Name	1. Connecticut tax withheld from wages <input type="text"/> .00	
Address (number and street) PO Box	2. Total Connecticut wages reported <input type="text"/> .00	
City, town, or post office State ZIP code	3. Number of W-2s submitted <input type="text"/>	

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 \_\_\_\_\_

