
Explanation of Changes of the Connecticut Quarterly Reconciliation

Enter the line number from page 1 for each item you are changing and give the reason for each change. Attach all supporting forms and schedules for items changed. Be sure to include the business name and tax registration numbers on any attachments.

FORM CT-941X INSTRUCTIONS

AMENDED CONNECTICUT QUARTERLY RECONCILIATION OF WITHHOLDING

Purpose

Use **Form CT-941X** to correct **Form CT-941**, *Connecticut Quarterly Reconciliation of Withholding*, as it was originally filed. Form CT-941X can only be used to correct a single quarterly return. If additional quarters require correction, a separate Form CT-941X must be completed for each quarter.

To claim a refund for the overpayment of Connecticut withholding tax, Form CT-941X must be filed within three years from the due date of the original return. If you file an amended federal Form 941, you must file Form CT-941X no later than 90 days after the date of filing the amended federal return. If the tax reported on your federal Form 941 is changed or corrected by the Internal Revenue Service or other competent authority, you must file Form CT-941X to report the change or correction no later than 90 days after the final determination of such change or correction.

NOTE: Form CT-941X is not to be used to correct any mistakes made on **Form CT-W3**, *Connecticut Annual Reconciliation of Withholding*. To correct any errors made on Form CT-W3, you must submit a revised Form CT-W3 clearly labeled "AMENDED." The total amounts reported for Connecticut tax withheld on Form(s) CT-941, Line 3, or if applicable, Form(s) CT-941X, Line 3, for the calendar year must agree with the total amount reported on Form CT-W3, Line 1 or Form CT-1096, Line 1, or both. The total amounts reported for gross Connecticut wages and nonpayroll amounts on Form(s) CT-941, Line 2, or if applicable, Form(s) CT-941X, Line 2, for the calendar year must agree with total Connecticut wages reported on Form CT-W3, Line 2 or total nonpayroll amounts reported on Form CT-1096, Line 2, or both.

Information Section

Enter the name of the employer, address, Connecticut Tax Registration Number, and Federal Employer Identification Number in the spaces provided. Also check the appropriate box and enter the calendar year to identify the quarterly return being amended.

SPECIFIC INSTRUCTIONS

In the first column, enter the amount reported on the original **Form CT-941**.

In the second column, enter the net increase or net decrease for each line which has been changed. (Any decrease should be in parentheses.)

In the third column, enter the amount that should have been reported on the original Form CT-941.

Line 10: If the amount on Line 10 is a net tax due, you must complete Line 11 and Line 12. If Line 10 is a credit, enter the same amount on Line 12 and complete the overpayment section.

Line 11: The unpaid amount is subject to interest of 1% (.01) per month, or fraction of a month, from the due date.

Line 12: Add Line 10 and Line 11. Enter total.

Overpayment: If the amount on Line 12 is a credit, enter the amount in the space provided and check the appropriate box to indicate whether the overpayment is to be applied to the next quarter or is to be refunded.

Underpayment: If Line 12 shows an amount due, make check payable to: COMMISSIONER OF REVENUE SERVICES

Write your Connecticut Tax Registration Number on your check.

Mailing Address

Mail your return to: State of Connecticut
Department of Revenue Services
PO Box 2931
Hartford CT 06104-2931

Attachments

A copy of your federal Form 941c, quarterly reconciliations of withholding from other states (original and corrected copies), and all federal Forms W-2c that have been issued must be attached to support your changes.

Signature

This form must be signed by the employer. Anyone paid to prepare the tax return must sign the return. The preparer's Federal Employer Identification Number, firm name and firm address must also be entered in the space provided.