

Form CT-W4P Withholding Certificate for Pension or Annuity Payments



Complete this certificate in blue or black ink only.

Form CT-W4P allows Connecticut residents who receive pensions or annuities to instruct the payer of the pension or annuity to withhold Connecticut income tax.

General Instructions

You are **not required** to have Connecticut income tax withheld from your pension or annuity payments. However, you must make estimated Connecticut income tax payments if your Connecticut income tax (after tax credits) minus Connecticut income tax withheld is \$1,000 or more, and you expect your Connecticut income tax withheld to be less than your required annual payment.

Your required annual payment is the **lesser** of:

- **90%** of the income tax shown on your **2016 Connecticut income tax return**; **or**
- **100%** of the income tax shown on your **2015 Connecticut income tax return** if you filed a **2015** Connecticut income tax return that covered a 12-month period.

You do **not** have to make estimated income tax payments if:

- You were a Connecticut resident during the 2015 taxable year and you did not file a 2015 income tax return because you had no Connecticut income tax liability; **or**
- You were a nonresident or part-year resident with Connecticut-sourced income during the 2015 taxable year and you did not file a 2015 income tax return because you had no Connecticut income tax liability.

If you were a nonresident or part-year resident and you did **not** have Connecticut-sourced income during the 2015 taxable year, then you **must** use 90% of the income tax shown on your 2016 Connecticut income tax return as your required annual payment.

If you wish to have Connecticut income tax withheld from your pension or annuity payments, you may either:

- Complete the worksheet on the back of this form to estimate how much income tax to have withheld, round to the nearest whole dollar, but not less than \$10, and enter this amount on Line 1. This option is for people who want to include all income in determining their withholding amount; **or**
- If you know how much you want your payer to withhold from each payment, you may fill in a **whole dollar amount**, but not less than \$10, on Line 1.

Where to File

Send this form to the payer of your pension or annuity. Do **not** send this form to the Department of Revenue Services (DRS).

If you do not want tax withheld from your pension or annuity payments do not complete or mail this form.

For More Information

Call DRS during business hours, Monday through Friday:

- **800-382-9463** (Connecticut calls outside the Greater Hartford calling area only); **or**
- **860-297-5962** (from anywhere).

TTY, TDD, and Text Telephone **users only** may transmit inquiries anytime by calling 860-297-4911.

Forms and Publications

Visit the DRS website at www.ct.gov/DRS to download and print Connecticut tax forms and publications.

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Separate here and mail to the payer of your pension.

Department of Revenue Services
 State of Connecticut

Withholding Certificate for Pension or Annuity Payments

2016 Form CT-W4P

First name	Middle initial	Last name	Social Security Number ____ : ____ : ____
Home address		PO Box	Claim or Identification Number (if any) of your Pension or Annuity Contract
City or town	State	ZIP code	
1. Amount of Connecticut income tax you want withheld from each payment 1.			.00
Sign Here	Signature		Date