

# Form CT-W4P

# 2022

## Withholding Certificate for Pension or Annuity Payments

**Purpose:** Form CT-W4P is for Connecticut resident recipients of pensions, annuities, and certain other deferred compensation, to tell payers the correct amount of Connecticut income tax to withhold. Your options depend on whether the payment is periodic or nonperiodic. Read the instructions on Page 2 before completing this form.

**Instructions for Periodic Payments, such as a monthly pension payment:**

- Step 1:** (Required) Select the filing status and description of income from the chart below that best matches your situation. Enter the corresponding Withholding Code on Line 1.
- Step 2:** (Optional) To see the amount of tax that will be withheld monthly, go to [portal.ct.gov/DRS](http://portal.ct.gov/DRS), select *Forms*, below the section titled **Guidance** select *Calculators*, then select *Monthly Connecticut Withholding Calculator*.
- Step 3:** (Optional) To increase or decrease the amount that will be withheld, enter an additional amount on Line 2, or a reduction amount on Line 3.

**Instructions for Nonperiodic Payments, such as an on demand distribution:** Do not use the chart below. Either enter *Withholding Code* "E" on Line 1 which will result in \$0 withholding; or enter *Withholding Code* "E" on Line 1 and a dollar amount on Line 2 for a specific amount to be withheld. If neither of these options are indicated, your payer will withhold at 6.99%.

Married Filing Jointly	Withholding Code
Our expected combined annual gross income is <b>less</b> than or equal to \$24,000 <b>or</b> no withholding is necessary (i.e., withholding from other income source).	<b>E</b>
My spouse <b>has</b> income subject to withholding and our expected combined annual gross income is <b>greater</b> than \$24,000 and less than or equal to \$100,500.	<b>A</b>
My spouse <b>does not</b> have income subject to withholding and our expected combined annual gross income is <b>greater</b> than \$24,000.	<b>C</b>
My spouse <b>has</b> income subject to withholding and our expected combined annual gross income is <b>greater</b> than \$100,500.	<b>D</b>
I have significant other income and wish to avoid having too little tax withheld.	<b>D</b>

Married Filing Separately	Withholding Code
My expected annual gross income is <b>less</b> than or equal to \$12,000 <b>or</b> no withholding is necessary (i.e., withholding from other income source).	<b>E</b>
My expected annual gross income is <b>greater</b> than \$12,000.	<b>A</b>
I have significant other income and wish to avoid having too little tax withheld.	<b>D</b>

Single	Withholding Code
My expected annual gross income is <b>less</b> than or equal to \$15,000 <b>or</b> no withholding is necessary (i.e., withholding from other income source).	<b>E</b>
My expected annual gross income is <b>greater</b> than \$15,000.	<b>F</b>
I have significant other income and wish to avoid having too little tax withheld.	<b>D</b>

Qualifying Widow(er)	Withholding Code
My expected annual gross income is <b>less</b> than or equal to \$24,000 <b>or</b> no withholding is necessary (i.e., withholding from other income source).	<b>E</b>
My expected annual gross income is <b>greater</b> than \$24,000.	<b>C</b>
I have significant other income and wish to avoid having too little tax withheld.	<b>D</b>

Head of Household	Withholding Code
My expected annual gross income is <b>less</b> than or equal to \$19,000 <b>or</b> no withholding is necessary (i.e., withholding from other income source).	<b>E</b>
My expected annual gross income is <b>greater</b> than \$19,000.	<b>B</b>
I have significant other income and wish to avoid having too little tax withheld.	<b>D</b>

Submit completed form to the payer of your pension or annuity, **not** DRS.

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Complete the following applicable lines.

1. Withholding Code: See instructions above. 1. \_\_\_\_\_
2. Additional withholding amount per payment, if any. 2. \$ \_\_\_\_\_
3. Reduced withholding amount per payment, if any. 3. \$ \_\_\_\_\_

First name	MI	Last name	Social Security Number
Home address (number and street, apartment number, suite number, PO Box)			Claim or identification number (if any) of your pension or annuity contract
City/town	State	ZIP code	

**Declaration:** I declare under penalty of law that I have examined this certificate and, to the best of my knowledge and belief, it is true, complete, and correct. I understand the penalty for reporting false information is a fine of not more than \$5,000, imprisonment for not more than five years, or both.

Payee's signature	Date
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