

Form CT-W4P

Withholding Certificate for Pension or Annuity Payments

2026

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. Read the instructions on Page 2 before completing this form.



Effective July 1, 2025, legislation modified Conn. Gen. Stat. § 12-705, so as to suspend the income tax withholding requirement on "lump sum distributions" from certain accounts through December 31, 2026. However, said legislation does require payers of "lump sum distributions" to continue to withhold taxes from these distributions if the payee has requested withholding.

Instructions for payees requesting payers to withhold income tax from distributions:

- 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, see the *Monthly Connecticut Withholding Calculator* in **myconneCT** at portal.ct.gov/DRS-myconneCT.
- 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.

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

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

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

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

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

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

Department of Revenue Services
 State of Connecticut

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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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