



**CORRECTION OF  
EMPLOYER CONTRIBUTION RETURN**  
PLEASE COMPLETE BOTH PAGES OF THIS RETURN

QUARTER

YEAR

CONN. REG. NO.:

CORPORATE NAME OR  
TRADE NAME

**CONNECTICUT DEPARTMENT OF LABOR  
EMPLOYER TAX ACCOUNTING UNIT  
200 FOLLY BROOK BOULEVARD  
WETHERSFIELD, CT 06109-1114**

Pay Online at: [www.ct.gov/doltax](http://www.ct.gov/doltax)

ADDRESS

		<b>COLUMN A</b>	<b>COLUMN B</b>	<b>COLUMN C</b>	<b>COLUMN D</b>
		ORIGINAL RETURN  (Enter below amounts reported on original return for corresponding items)	CORRECTED RETURN	INCREASE  (Difference between Column A and Column B when Column B is larger)	DECREASE  (Difference between Column A and Column B, when Column B is smaller)
1	CONTRIBUTION RATE % See original return filed for contribution rate.				
2	TOTAL GROSS WAGES PAID TO ALL EMPLOYEES FOR WORK PERFORMED IN CONNECTICUT THIS QTR	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
3	TOTAL GROSS WAGES PAID DURING THIS QUARTER TO EACH EMPLOYEE IN EXCESS OF THE LIMITATION FOR THE CALENDAR YEAR	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
4	TOTAL TAXABLE WAGES-(ITEM 2 MINUS ITEM 3). ENTER DIFFERENCE BETWEEN COL. A AND B IN COL. C OR D.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
5	CONTRIBUTION OR CREDIT DUE: SEE INSTRUCTIONS BELOW.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
6	INTEREST DUE. IF CORRECTION RESULTED IN AN INCREASE IN CONTRIBUTION (LINE 5, COLUMN C), ENTER INTEREST DUE IN COLUMN C. SEE INSTRUCTIONS BELOW.			<input type="text"/>	*****
7	IF INCREASE IN CONTRIBUTIONS DUE (ITEM 5C), ENTER PENALTY DUE, IF ANY, IN COLUMN C. SEE INSTRUCTIONS BELOW.			<input type="text"/>	*****
8	TOTAL ADDITIONAL AMOUNT DUE – SUM OF ITEMS 5C, 6C AND 7C. PAY ONLINE AT: WWW.CT.GOV/DOLTAX			<input type="text"/>	*****
9	EXPLAIN REASON FOR CORRECTION	<input type="text"/>			

10 SIGNED

TITLE

PHONE NUMBER ( )

DATE

**HOW TO PREPARE FORM CONN. UC-2 (CORR.)**

**HEADING:** Enter QUARTER/YEAR, Connecticut Registration Number, Employer Trade Name, Name of Owners, Partners, or Corporate name (if other than trade name) and your Mailing address

- Item 1:** Contribution Rate – enter Contribution Rate for this quarter. If Rate has been corrected, use Corrected Rate.
- Item 2:** Enter Column “A” the Gross Wages Listed on the Original Return. Enter in Column “B” the correct amount of Gross Wages. If Column “B” is larger than Column “A”, enter the difference in Column “C”. If Column “B” is smaller than Column “A”, enter the difference in Column “D”.
- Item 3:** Excess Wages – Wages paid during quarter in excess of the limitation for the calendar year. Enter the Column “A” excess wages as listed on original Return. Enter in Column “B” the correct amount of Excess Wages. Enter the Difference between Columns “A” and “B” in appropriate Column “C” or “D”.
- Item 4:** Item 2 minus Item 3  
Enter in Column “A” the taxable Wages subject to contributions as listed on the Original Return.  
Enter in Column “B” the correct amount of Taxable Wages subject to contributions. Enter difference between Columns “A” and “B” in the appropriate Column “C” and “D”.
- Item 5:** Enter in Column “A” the Contributions listed on the Original Return. Enter in Column “B” the amount of Contributions due on corrected wages by multiplying Item 4B by the Contribution rate in Item 1. If Column “B” is larger than Column “A”, it represents Additional Contributions Due, and the difference should be entered in Column “C” (INCREASE). If Column “B” is less than Column “A”, it represents an Overstatement of Contributions and the difference should be entered in Column “D” (DECREASE). If a DECREASE, a refund may be issued, if applicable.
- Item 6:** Enter in Column “C” the interest due on the additional contributions due. Multiply item 5C by the appropriate interest rate. One percent interest is charged for each month, or part thereof, that this return is filed late. Example: If the quarter being filed is the first quarter, the due date is April 30. Beginning May 1st, calculate 1% interest due. On June 1, 2% interest; on July 1, 3% interest; etc. If it is a second quarter return, interest begins to accrue August 1st; for a 3rd quarter return, November 1st; and for a 4th quarter return, February 1st.
- Item 7:** Enter in Column “C” any penalty on the additional contributions due. A penalty of ten percent (10%) or fifty dollars (\$50), whichever is greater, is assessed if the balance of contributions due is not paid within thirty days of the due date. Penalty dates: 1st quarter—June 1st; 2nd quarter—September 1st; 3rd quarter—December 1st; and 4th quarter—March 1st. Note: penalty may not be due if it was already assessed on the original return. Please call the Employer Tax Accounting Unit (860)263-6470 for any necessary clarification.
- Item 8:** Enter the total Amount due (the Sum of Items “5C”, “6C” and “7C”). Pay online at: [www.ct.gov/doltax](http://www.ct.gov/doltax)
- Item 9:** Explain the reason for Correction fully. If additional space is required, attach a letter furnishing all facts and refer to the letter in this space.
- Item 10:** This correction return must be signed by a responsible and duly authorized person and mailed to the address listed above. Any payment due, however, must be made online at [www.ct.gov/doltax](http://www.ct.gov/doltax).