

**MEMO# 3340**

December 10, 1991

## **CONNECTICUT ANNOUNCES PENSION WITHHOLDING REQUIREMENT UPON RECIPIENT REQUEST**

December 10, 1991 TO: PENSION COMMITTEE NO. 40-91 RE: CONNECTICUT ANNOUNCES  
PENSION WITHHOLDING REQUIREMENT UPON RECIPIENT REQUEST

Attached is a copy of Special Notice SN 91(25), issued by the Connecticut Department of Revenue Services on November 27, 1991, which describes the requirements to withhold Connecticut income tax from payments of pensions and annuities made to Connecticut residents. Under the Special Notice, payers of pensions and annuities maintaining an office or transacting business in Connecticut will be required to withhold Connecticut income tax from payments made on or after January 1, 1992, to Connecticut residents if requested to do so by resident recipients. The Department has also issued 1992 Form CT-W4P, which, according to the Special Notice, must be provided to resident recipients of pension or annuity payments. In the alternative, the payer may design its own form, provided that it contains the same information as the 1992 Form CT-W4P. We will keep you informed of developments. Kathy D. Ireland Associate Counsel - Pension Attachment

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