

Form RR-210
GROSS EARNINGS TAX
ON RAILROAD COMPANIES



GENERAL INSTRUCTIONS

1. A return must be filed even if no tax is due.
2. DUE DATE: On or before July 1st.
3. Penalty for late payment: 10% (.10) of the tax due or \$50, whichever is greater.
4. INTEREST for late payment: 1% (.01) per month or fraction thereof from the due date to the date payment is made.
5. MAKE CHECK PAYABLE TO: COMMISSIONER OF REVENUE SERVICES.

Please correct your name and mailing address if shown incorrectly.

Connecticut Tax Registration Number
For Period Ended
Federal Employer Identification Number

SCHEDULE A - To be completed by all railroads operating within and outside Connecticut

1. Total track mileage everywhere, including yard tracks, sidings, branches and spurs	1		miles
2. Track mileage in Connecticut, including yard tracks, sidings, branches and spurs	2		miles
3. Percentage of total track mileage located in Connecticut <i>(Divide Line 2 by Line 1)</i>	3	.	
4. Gross earnings from operations from all sources	4	\$	
5. Gross earnings apportioned to Connecticut <i>(multiply Line 3 by Line 4)</i> or allocated to Connecticut <i>(From Schedule E, Line 3)</i>	5	\$	
6. Net railway operating income	6	\$	
7. Net railway operating income attributable to Connecticut <i>(Multiply Line 3 by Line 6)</i>	7	\$	
8. Percentage that net railway operating income in Connecticut bears to gross earnings in Connecticut <i>(Divide Line 7 by Line 5)</i>	8	.	

SCHEDULE B - Computation of tax

1. Taxable gross earnings <i>(Schedule A, Line 5)</i>	1	\$	
2. Rate <i>(See table on Page 4)</i>	2	.	
3. Gross Tax <i>(Multiply Line 1 by Line 2)</i>	3	\$	
4. Taxes paid on real estate <i>(Schedules C and D)</i>	4	\$	
5. Connecticut Business Tax Credit(s) <i>(Attach Form CT-1120K)</i>	5	\$	
6. Total Credits <i>(Add Line 4 and Line 5)</i>	6	\$	
7. Net Tax <i>(Subtract Line 6 from Line 3)</i>	7	\$	
8. Expenditures in compliance with tax exempt projects pursuant to Conn. Gen. Stat. §§ 13b-226 through 13b-233	8	\$	
9. Net amount of tax due <i>(Subtract Line 8 from Line 7)</i>	9	\$	
10. Penalty \$ _____ and Interest \$ _____ =	10	\$	
11. TOTAL AMOUNT DUE <i>(Add Line 9 and Line 10) or \$20 fee if net amount of tax due is zero.</i>	11	\$	

SCHEDULE C - Railroad company's Connecticut real estate that was not used exclusively in the railroad business and on which property taxes were paid during the calendar year

Owner	Description	Location	Date of assessment	Assessed value	Tax rate (Mills)	Amount of tax

SCHEDULE D - Connecticut real estate of another corporation, all of whose property is operated by the railroad company and on which property taxes were paid during the calendar year

Owner	Description	Location	Date of assessment	Assessed value	Tax rate (Mills)	Amount of tax

SCHEDULE E - Alternate Method of Computing Apportionment Earnings

Conn. Gen. Stat. § 12-251 permits railroad companies to use an alternate method of computing gross earnings apportioned to Connecticut as follows:

1. One half of revenues generated by shipments from all origins in this state _____
2. One half of revenues generated by shipments to all destinations in this state _____
3. Gross earnings allocated to Connecticut (Add Line 1 and Line 2) _____

If you choose to use this method, please complete this schedule and enter the amount on Line 3 above and on Schedule A, Line 5 on Page 1.

Tax Rate Table

% ON SCHEDULE A, LINE 8	RATE
8% or Less	2% (.02)
OVER 8% AND NOT OVER 10%	2¼% (.0225)
OVER 10% AND NOT OVER 12%	2½% (.025)
OVER 12% AND NOT OVER 14%	2¾% (.0275)
OVER 14% AND NOT OVER 16%	3% (.03)
OVER 16% AND NOT OVER 18%	3¼% (.0325)
OVER 18%	3½% (.035)

Connecticut Business Tax Credits

Please refer to IP 95 (2.1), *A Guide to Connecticut Corporation Business Tax Credits*, for a description of credits and the required attachments. If credit is claimed on Schedule B, Line 5, you must complete and attach **Form CT-1120K**. If credit is claimed for Electronic Data Processing Equipment Property Tax Credit, **Form CT-1120 EDPC**, **Form M-15** and the applicable tax bill must be attached. The Electronic Data Processing Equipment Property Tax Credit must first be applied against Connecticut corporation business tax, then any allowable balance may be applied to this tax.

DECLARATION: I declare under the penalties of false statement that I have examined this application and to the best of my knowledge and belief it is true, complete and correct. Declaration of preparer (other than the taxpayer) is based on all information of which preparer has any knowledge.

Sign Here Keep a copy of this return for your records	Signature of Treasurer (or authorized agent or officer)	Title	Date	Telephone Number ()
	Paid Preparer's Signature		Date	Federal Employer Identification Number
	Firm Name and Address			