Department of Revenue Services State of Connecticut PO Box 2990 Hartford CT 06104-2990

Form 207HCC Health Care Center Tax Return

2001

(Rev. 12/01)

Purpose - Each health care center authorized to do health care business in Connecticut must file this return on or before March 1, 2002, to report its health care center tax liability for calendar year 2001.

A copy of Schedule T and the Statement of Revenue, Expenses, and Net Worth from the Annual Statement filed with the Insurance Department must accompany this return.

CT Health Care Center Tax Registration Number

Date Received (For Department Use Only)

Federal Employer Identification Number

1	Tot	al net direct subscriber charges less returned charges, including cancellations (See instructions)	1	Τ	—			
	Subscriber charges received from:							
	2	The State of Connecticut to provide health care coverage for state employees, retirees, or their dependents	2					
SIONS	3	The State of Connecticut to provide health care coverage for retired teachers, their spouses ,or their surviving spouses covered by plans offered by the State Teachers' Retirement System	3					
	4	Connecticut municipalities to provide health coverage for municipal employees	4					
	5	Nonprofit organizations to provide health coverage for employees and their dependents	5					
	6	The federal government to provide coverage for Medicare patients	6					
18	7	The State of Connecticut to provide health care coverage for Medicaid recipients	7					
EDI	8	State of Connecticut to provide health care coverage for eligible beneficiaries under the HUSKY Plan, Part A; HUSKY Plan, Part B; or the HUSKY Plus Programs	8					
		The State of Connecticut to provide health care coverage for recipients of state administered general assistance	9					
	10	The federal Employees Health Benefits Fund to provide coverage for qualified enrollees	10					
	11	Total Deductions (Add Lines 2 through 10)	11					
		otract Line 11 from Line 1	12					
	Health care center tax: Multiply Line 12 by 1.75% (.0175)		13					
		SKY credit (See instructions on reverse side)	14					
15	Oth	er Connecticut business tax credits (See instructions on reverse side)	15					
16	Total Credits (Add Line 14 and Line 15)							
17	Subtract Line 16 from Line 13. (If less than zero, enter zero)							
18	Ov	erpayment applied from prior year	18					
19	Payments made with estimated tax payment coupons (Forms 207HCC ESA, ESB, ESC, and ESD)							
20	Payments made with extension request (Form 207HCC EXT)							
21	Total payments (Add Lines 18, 19, and 20)							
22	If Line 21 is greater than Line 17, enter amount overpaid							
23	Am	ount to be credited to 2002 estimated tax (23a) \$ Refunded (23b)	23					
24	If L	ine 17 is greater than Line 21, enter amount owed	24					
			25					
26	Inte	erest on underpayment of estimated tax (Attach Form 207 I) (See instructions)	26					
	Dal	ance due with this return (Make check payable to: Commissioner of Revenue Services)	27					

Declaration: I declare under the penalties of law that I have examined this return (including any accompanying schedules and statements) and, to the best of my knowledge and belief, it is true, complete, and correct. I understand that the penalty for willfully delivering a false return to DRS is a fine of not more than \$5,000, or imprisonment for not more than five years, or both. The declaration of a paid preparer other than the taxpayer is based on all information of which the preparer has any knowledge.

Sign Here	Signature of Principal Officer	Title	Date
Keep a copy of this return	Print Name of Principal Officer		Telephone Number
for your records	Paid Preparer's Signature	Date	Preparer's PTIN or SSN
	Firm Name and Address		Federal Employer Identification Number

Form 207HCC Instructions

Line 1: Enter total net direct subscriber charges received on any new or renewal contract during the calendar year.

Line 2: Enter net direct subscriber charges received on any contract or policy entered into with the State of Connecticut to provide health care coverage to state employees, retirees, or their dependents.

Line 3: Enter net direct subscriber charges received on any contract or policy entered into with the State of Connecticut on or after February 1, 2000, to provide health care coverage to retired teachers, their spouses, or their surviving spouses covered by plans offered by the State Teachers' Retirement System.

Line 4: Enter net direct subscriber charges received on any contract or policy entered into on or after July 1, 2001, to provide health care coverage for employees of a Connecticut municipality under a plan procured under Conn. Gen. Stat. §5-259(i).

Line 5: Enter net direct subscriber charges received on any contract or policy entered into with nonprofit organizations on or after July 1, 2001, to provide health care coverage for employees and their dependents of a nonprofit organization under a plan procured under Conn. Gen. Stat. §5-259(i).

Line 6: Enter net direct subscriber charges received from the federal government to provide health care coverage for Medicare patients.

Line 7: Enter net direct subscriber charges received under a contract or policy entered into with the State of Connecticut to provide health care coverage to Medicaid recipients under the Medicaid managed care program established under Conn. Gen. Stat. §17b-28.

Line 8: Enter net direct subscriber charges received under any contract or policy entered into with the State of Connecticut on or after April 1, 1998, to provide health care coverage to eligible beneficiaries under the HUSKY Plan, Part A; HUSKY Plan, Part B; or the HUSKY Plus Programs.

Line 9: Enter net direct subscriber charges received under any contract or policy entered into with the State of Connecticut to provide health care coverage to recipients of state administered general assistance.

Line 10: Enter net direct subscriber charges received from the federal Employees Health Benefits Fund to provide health care coverage for: United States government employees, retired United States government employees, certain former United States government employees and eligible members of their families.

Line 14: HUSKY Credits

Enter the credit for providing health care coverage under the HUSKY Plan, Part A; HUSKY Plan, Part B; or HUSKY Plus programs. The credit is computed by:

- Adding the number of creditable persons on the first day of the month for each month in the calendar year.
- 2. Multiplying the number of creditable persons by \$73.50.
- 3. Dividing the total by 12.

The credit may not exceed the health care center tax.

Line 15: Other Connecticut Business Tax Credits: To claim the following credits, complete Form CT-1120K, Business Tax Credit Summary. For information about Connecticut business tax credits, see the following pages in Information Publication 2001(17), Guide to Connecticut Business Tax Credits.

Computer Donation Credit: Page 11.

Electronic Data Processing Equipment Property Tax Credit: Page 17 and Page 18.

Employer-Assisted Housing Credit: Page 19 and Page 20.

Historic Homes Credit: Page 31 and Page 32.

Housing Program Contribution Credit: Page 33 and Page 34. Insurance Reinvestment Fund Credit: Page 37 and Page 38.

Neighborhood Assistance Act Credit: Pages 41, 42, and 43.

Line 18: Enter prior year overpayments.

Line 19: Enter estimated payments made with Forms 207HCC ESA, ESB, ESC, and ESD.

Line 20: Enter payment made with Form 207HCC EXT. To request an extension of time to file Form 207HCC, a company must file Form 207HCC EXT, Application for Extension of Time to File Health Care Center Tax Return, and pay all the tax it expects to owe on or before March 1, 2002.

Line 22: If Line 21 is greater than Line 17, subtract Line 17 from Line 21. This is the amount you overpaid.

Line 23a: Enter the amount of overpayment you want credited to your 2002 Health Care Center Tax.

Line 23b: Enter the amount of overpayment you want refunded to you.

Line 24: If Line 17 is greater than Line 21, subtract Line 17 from Line 21. This is the amount of tax you owe.

Line 25a: Late Payment Penalty: Multiply Line 24 by 10% (.10). Enter the result or \$50 whichever is greater.

Line 25b: Multiply Line 24 by 1% (.01) per month or fraction of a month from the original due date of the return to the date of payment.

Line 26: If estimated tax was underpaid, complete and attach Form 207 I, and enter the total interest due.

Line 27: Add the tax due amount from Line 24 and the amounts from Line 25 and Line 26. Enter the sum on Line 27.

Make check payable to:

Commissioner of Revenue Services

Mail to: Department of Revenue Services

PO Box 2990

Hartford CT 06104-2990

For Further Information

If you need additional information or assistance, please call the Excise/Public Services Taxes Subdivision at **860-541-3225**, Monday through Friday, 8:00 a.m. to 5:00 p.m.

You may obtain forms and publications at any hour, seven days a week:

- Internet: Preview and download forms and publications from the DRS Web site: www.drs.state.ct.us
- DRS TAX-FAX: Call 860-297-5698 from the handset attached to your fax machine and select from the menu;
- Telephone: Call 1-860-297-5962 (from anywhere) or 1-800-382-9463 (toll-free within Connecticut and select option 2 from a touch-tone phone.

TTY, TDD, and Text Telephone users only may transmit inquiries 24 hours a day, seven days a week by calling 860-297-4911.