

Form 207HCC
Health Care Center Tax Return

2002

(Rev. 12/02)

Purpose: Each health care center authorized to do health care business in Connecticut must file this return on or before March 1, 2003, to report its health care center tax liability for calendar year 2002.

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

Check if this is an amended return.

DEDUCTIONS	1	Total net direct subscriber charges less returned charges, including cancellations (See instructions)	1			
		Subscriber charges received from:				
	2	The State of Connecticut to provide health care coverage for state employees, retirees, or their dependents	2			
	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			
	7	The State of Connecticut to provide health care coverage for Medicaid recipients	7			
	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			
	9	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				
12	Subtract Line 11 from Line 1	12				
13	Health care center tax: Multiply Line 12 by 1.75% (.0175)	13				
14	Connecticut business tax credits (See instructions on reverse side)	14				
15	Subtract Line 14 from Line 13. (If less than zero, enter zero)	15				
16	Overpayment applied from prior year	16				
17	Payments made with estimated tax payment coupons (Forms 207HCC ESA, ESB, ESC, and ESD)	17				
18	Payments made with extension request (Form 207HCC EXT)	18				
19	Total prior payments (Add Lines 16, 17, and 18)	19				
20	If Line 19 is greater than Line 15, enter amount overpaid	20				
21	Amount to be credited to 2003 estimated tax ▶ (21a) \$ _____ Refunded ▶ (21b) \$ _____	21				
22	If Line 15 is greater than Line 19, enter amount owed	22				
23	If Late: penalty ▶ (23a) \$ _____ plus interest ▶ (23b) \$ _____ (See instructions)	23				
24	Interest on underpayment of estimated tax (Attach Form 207 I) (See instructions)	24				
25	Balance due with this return (Make check payable to: Commissioner of Revenue Services)	25				

Declaration: I declare under the penalty 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 or document 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 Keep a copy of this return for your records	Signature of Principal Officer	Title	Date
	Print Name of Principal Officer	Telephone Number ()	
	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 during calendar year 2002 on any new or renewal contract.

Line 2: Enter net direct subscriber charges received during calendar year 2002 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 during calendar year 2002 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 during calendar year 2002 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 during calendar year 2002 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 during calendar year 2002 from the federal government to provide health care coverage for Medicare patients.

Line 7: Enter net direct subscriber charges received during calendar year 2002 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 during calendar year 2002 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 during calendar year 2002 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 during calendar year 2002 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: 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**.

1. Computer Donation Credit: Page 11.
2. Electronic Data Processing Equipment Property Tax Credit: Page 17 and Page 18.
3. Employer-Assisted Housing Credit: Page 19 and Page 20.

4. Historic Homes Credit: Page 31 and Page 32.
5. Housing Program Contribution Credit: Page 33 and Page 34.
6. Insurance Reinvestment Fund Credit: Page 37 and Page 38.
7. Neighborhood Assistance Act Credit: Pages 41, 42, and 43.

Line 16: Enter prior year overpayments.

Line 17: Enter estimated payments made with **Forms 207HCC ESA, ESB, ESC, and ESD**.

Line 18: Enter payment made with **Form 207HCC EXT, Application for Extension of Time to File Health Care Center Tax Return**. To request an extension of time to file Form 207HCC, a company must file Form 207HCC EXT, and pay all the tax it expects to owe on or before March 1, 2003.

Line 20: If Line 19 is greater than Line 15, subtract Line 15 from Line 19. This is the amount you overpaid.

Line 21a: Enter the amount of overpayment you want credited to your 2003 Health Care Center Tax.

Line 21b: Enter the amount of overpayment you want refunded to you.

Line 22: If Line 15 is greater than Line 19, subtract Line 19 from Line 15. This is the amount of tax you owe.

Line 23a: Late Payment Penalty: Multiply Line 22 by 10% (.10). Enter the result or \$50, whichever is greater.

Line 23b: Multiply Line 22 by 1% (.01) per month or fraction of a month from the original due date of the return to the date of payment.

Line 24: If estimated tax was underpaid, complete and attach **Form 207 I, Underpayment of Estimated Insurance Premiums Tax or Health Care Center Tax**, and enter the total interest due.

Line 25: Add the amounts from Lines 22, 23, and 24. Enter the sum on Line 25.

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 **860-297-5962** (from anywhere) or **1-800-382-9463** (in-state) 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**.