

Form 207 HCC

Health Care Center Tax Return

2006

Complete the return in blue or black ink only.

General Information:

- A. Return Status: Amended Final
- B. Change of: Address
- C. If this is a short period, enter the period covered by the return: _____
- D. If this is a final return, has the insurance company: Merged/Reorganized ►
(Enter survivor's Connecticut Tax Registration Number.)
- E. The health care center is currently under: ► Receivership ► Rehabilitation

| | | | | | |
|---|-----------------|-------------------|----------|--|--|
| Taxpayer (Please Type or Print) | Name of Company | | | Connecticut Tax Registration Number ► | |
| | Address | Number and Street | PO Box | Date Received (DRS Use Only) ► | |
| | City, or Town | State | ZIP Code | Federal Employer ID Number (FEIN) ► | |

| | | | | | |
|------------|---|--|-----|----|----|
| 1 | Total net direct subscriber charges less returned charges, including cancellations. (See instructions.) | ► | 1 | 00 | |
| DEDUCTIONS | Subscriber charges received from: | | | | |
| | 2 | The State of Connecticut to provide health care coverage for state employees, retirees, or their dependents | ► | 2 | 00 |
| | 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 | 00 |
| | 4 | Connecticut municipalities to provide health coverage for their employees and dependents | ► | 4 | 00 |
| | 5 | Nonprofit organizations or community action agencies to provide health coverage for their employees and dependents | ► | 5 | 00 |
| | 6 | The federal government to provide coverage for Medicare patients | ► | 6 | 00 |
| | 7 | The State of Connecticut to provide health care coverage for Medicaid recipients | ► | 7 | 00 |
| | 8 | The 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 | 00 |
| | 9 | The State of Connecticut to provide health care coverage for recipients of state administered general assistance | ► | 9 | 00 |
| | 10 | The federal Employees Health Benefits Fund to provide coverage for qualified enrollees | ► | 10 | 00 |
| | 11 | Individuals eligible for a health coverage tax credit; and individuals eligible for a retirement benefit from the Connecticut municipal employees' retirement system and their dependents | ► | 11 | 00 |
| 12 | Total deductions (Add Lines 2 through 11.) | ► | 12 | 00 | |
| 13 | Subtract Line 12 from Line 1. | ► | 13 | 00 | |
| 14 | Health care center tax: Multiply Line 13 by 1.75% (.0175). | ► | 14 | 00 | |
| 15a | General business tax credits (See instructions.) | ► | 15a | 00 | |
| 15b | Multiply Line 14 by 70% (.70). | ► | 15b | 00 | |
| 15c | Enter Line 15a or Line 15b, whichever is less. | ► | 15c | 00 | |
| 16 | Net tax (Subtract Line 15c from Line 14. If less than zero, enter zero "0.") | ► | 16 | 00 | |
| 17 | Enter prior year overpayment(s). | ► | 17 | 00 | |
| 18 | Payments made with estimated tax payment coupons (Form 207 HCC ESA, ESB, ESC, and ESD) | ► | 18 | 00 | |
| 19 | Payments made with extension request (Form 207/207 HCC EXT) | ► | 19 | 00 | |
| 20 | Total prior payments (Add Lines 17, 18, and 19.) | ► | 20 | 00 | |
| 21 | If Line 20 is greater than Line 16, enter amount overpaid. | ► | 21 | 00 | |
| 22 | Amount to be: Credited to 2007 estimated tax ►(22a) \$ _____ Refunded ►(22b) \$ _____ | ► | 22 | 00 | |
| 23 | If Line 16 is greater than Line 20, enter amount owed. | ► | 23 | 00 | |
| 24 | If late: penalty ►(24a) \$ _____ plus interest ►(24b) \$ _____ (See instructions.) | ► | 24 | 00 | |
| 25 | Interest on underpayment of estimated tax (Attach Form 207I . See instructions.) | ► | 25 | 00 | |
| 26 | Balance due with this return (Make check payable to: Commissioner of Revenue Services.) | ► | 26 | 00 | |

Declaration: I declare under 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 the penalty for willfully delivering a false return or document to the Department of Revenue Services (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 SSN or PTIN |
| | Firm Name and Address | | FEIN |

Form 207 HCC Instructions

General Instructions

Complete the return in blue or black ink only.

Due Date: Form 207HCC, Health Care Center Tax Return, is due on or before March 1, 2007, for health care center tax liability for calendar year 2006.

Attachments: Attach the following to this return:

- The Statement of Revenue and Expenses from the Annual Statement filed with the Insurance Department;
- A copy of Schedule T;
- 2006 Form 207I, if applicable;
- 2006 Form CT-1120K, if applicable.

Rounding Off to Whole Dollars: You must round off cents to the nearest whole dollar on your return and schedules.

Filing an Amended Return: If an error(s) is made on your return, correct the error(s) by filing an amended return using a new Form 207 HCC. Complete Form 207 HCC using the correct figures and information for the reporting period. If filing an amended return, include the amount paid with the original return on Line 19.

Parties to a Civil Union: For subscriber charges received on or after October 1, 2005, the references in the instructions for Lines 2, 4, 5, and 11 to the *spouse* or *dependent* of an employee or individual include, where the employee or individual is a party to a civil union recognized under Connecticut law, the other party to the civil union, and the references in the instructions for Line 3 to the *spouse* of a retired teacher include, where the retired teacher is a party to a civil union recognized under Connecticut law, the other party to the civil union.

Line Instructions

Line 1: Enter total net direct subscriber charges received during calendar year 2006 on any new or renewal contract.

Line 2: Enter net direct subscriber charges received during calendar year 2006 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 2006 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 2006 on any contract or policy entered into on or after July 1, 2001, to provide health care coverage for employees of a Connecticut municipality and their dependents under a plan procured under Conn. Gen. Stat. §5-259(i).

Line 5: Enter net direct subscriber charges received during calendar year 2006 on any contract or policy entered into: (A) On or after July 1, 2001, to provide health care coverage for employees of a Connecticut nonprofit organization and their dependents under a plan procured under Conn. Gen. Stat. §5-259(i); and (B) On or after July 1, 2005, to provide health care coverage for employees of a community action agency and their dependents under a plan procured under Conn. Gen. Stat. §5-259(i).

Line 6: Enter net direct subscriber charges received during calendar year 2006 from the federal government to provide health care coverage for Medicare patients.

Line 7: Enter net direct subscriber charges received during calendar year 2006 from 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 2006 from 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 2006 from 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 2006 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 11: Enter net direct subscriber charges received during calendar year 2006 on any contract or policy entered into: (A) On or after July 1, 2003, to provide health care coverage for individuals eligible for a health coverage tax credit and their dependents under a plan procured under Conn. Gen. Stat. §5-259(i); and (B) On or after July 1, 2005, to provide health care coverage for individuals eligible for a retirement benefit from the Connecticut municipal employees' retirement system and their dependents under a plan procured under Conn. Gen. Stat. §5-259(i).

Line 15a: General business tax credits may be claimed by completing **Form CT-1120K, Business Tax Credit Summary**. Enter the amount from Form CT-1120K, Part III, Line 9, and attach a copy to this form. See **Informational Publication 2006(15), Guide to Connecticut Business Tax Credits**.

- Computer Donation Credit;
- Electronic Data Processing Equipment Property Tax Credit;
- Historic Homes Rehabilitation Credit;
- Historic Structure Rehabilitation Credit;
- Housing Program Contribution Credit;
- Insurance Reinvestment Fund Credit; **and**
- Urban and Industrial Site Reinvestment Credit

Lines 15b and 15c: The amount of tax credit(s) allowable against the health care center tax may not exceed 70% of the amount of health care center tax due prior to the application of the credit(s). See **Special Notice 2003(16), 2003 Legislation Affecting the Health Care Center Tax**, for more information.

Line 18: Enter estimated payments made with **Forms 207 HCC ESA, ESB, ESC, and ESD**.

Line 19: Enter payment made with **Form 207/207 HCC EXT, Application for Extension of Time to File Domestic Insurance Premiums Tax Return or Health Care Center Tax Return**. To request an extension of time to file Form 207 HCC, you must file Form 207/207 HCC EXT, and pay all the tax it expects to owe on or before March 1, 2007.

Line 22a: Enter the amount of overpayment you want credited to your 2007 estimated health care center tax.

Line 22b: Enter the amount of overpayment you want refunded to you.

Line 24a: Late Payment Penalty: Multiply Line 23 by 10% (.10). Enter the result or \$50, whichever is greater.

Line 24b: Multiply Line 23 by 1% (.01) per month or fraction of a month from the original due date of the return to the date of payment.

Line 25: If estimated tax was underpaid, complete and attach **Form 207I, Underpayment of Estimated Insurance Premiums Tax or Health Care Center Tax**, and enter the amount from Line 22 of Form 207I.

Line 26: Add the amounts from Lines 23, 24, and 25.

Make check payable to: **Commissioner of Revenue Services**.

Mail to: Department of Revenue Services
PO Box 2990
Hartford CT 06104-2990

DRS may submit your check to your bank electronically.

Signature: The treasurer of the company, or an authorized agent or officer of the company, must sign Form 207 HCC.

Paid Preparer Signature: A paid preparer must sign and date Form 207 HCC. Paid preparers must also enter their Social Security Number (SSN) or Preparer Tax Identification Number (PTIN), and their firm's Federal Employer ID Number (FEIN) in the spaces provided.

For More Information: If you have any questions, call the Taxpayer Services Division at 1-800-382-9463 (Connecticut calls outside the greater Hartford calling area only) or 860-297-5962 (from anywhere), or go to **www.ct.gov/DRS** to visit the DRS Web site.

TTY, TDD, and Text Telephone users only may transmit inquiries anytime by calling 860-297-4911.