

Form RR-210

Gross Earnings Tax on Railroad Companies



Complete this return in blue or black ink only. Taxpayers must sign the Declaration on Page 2.

Taxpayer Type or Print	Taxpayer Name			Connecticut Tax Registration Number	
	Address		Number and Street	PO Box	
	City or Town		State	ZIP Code	
	Date Received (DRS Use Only)				

- Check if this is an amended return.
 Check if your address has changed.

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	.00 miles
2. Track mileage in Connecticut, including yard tracks, sidings, branches, and spurs	▶	2	.00 miles
3. Percentage of total track mileage located in Connecticut: Divide Line 2 by Line 1; carry to four decimal places.	▶	3	.
4. Gross earnings from operations from all sources within and outside Connecticut	▶	4	00
5. Gross earnings apportioned to Connecticut: Multiply Line 3 by Line 4 or enter amount allocated to Connecticut from <i>Schedule C</i> , Line 3.	▶	5	00
6. Net railway operating income	▶	6	00
7. Net railway operating income attributable to Connecticut: Multiply Line 3 by Line 6.	▶	7	00
8. Percentage that net railway operating income in Connecticut bears to gross earnings in Connecticut: Divide Line 7 by Line 5; carry to four decimal places.	▶	8	.

Schedule B - Computation of Tax

1. Taxable gross earnings: <i>Schedule A</i> , Line 5.	▶	1	00
2. Rate: See <i>Tax Rate Table</i> on Page 2.	▶	2	.
3. Multiply Line 1 by Line 2.	▶	3	00
4. Taxes paid on real estate: Combine totals from <i>Schedules D</i> and <i>E</i> .	▶	4	00
5. Connecticut Business Tax Credit(s): Attach Form CT-1120K . See instructions on Page 2.	▶	5	00
6. Add Line 4 and Line 5.	▶	6	00
7. Subtract Line 6 from Line 3.	▶	7	00
8. Expenditures in compliance with tax exempt projects under Conn. Gen. Stat. §§13b-226 through 13b-233	▶	8	00
9. Subtract Line 8 from Line 7.	▶	9	00
10. Penalty \$ ▶ _____ .00 and Interest \$ ▶ _____ .00 =	▶	10	00
11. Total amount due: Add Line 9 and Line 10 or enter \$20 fee if net amount of tax due is zero.	▶	11	00

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

Schedule C - Alternate Method of Computing Apportionment Earnings

Railroad companies are permitted to use an alternate method of computing gross earnings apportioned to Connecticut under Conn. Gen. Stat. §12-251. To calculate the gross earnings apportioned to Connecticut using the alternate method, complete this schedule. Enter the amount from Line 3 on *Schedule A*, Line 5.

1. One half of revenues generated by shipments from all origins in this state	▶	1	00
2. One half of revenues generated by shipments to all destinations in this state	▶	2	00
3. Gross earnings allocated to Connecticut: Add Line 1 and Line 2. Enter the total here and on <i>Schedule A</i> , Line 5, if this alternative method is used.	▶	3	00

General Instructions

Complete this return in blue or black ink only.

If applicable, complete *Schedule D* and *Schedule E*. See detailed instructions for *Schedule D* on Page 3 and *Schedule E* on Page 4.

Rounding Off to Whole Dollars

You must round off cents to the nearest whole dollar on your return and schedules. If you do not round, the Department of Revenue Services (DRS) will disregard the cents.

Round down to the next lowest dollar all amounts that include 1 through 49 cents. Round up to the next highest dollar all amounts that include 50 through 99 cents. However, if you need to add two or more amounts to compute the amount to enter on a line, include cents and round off only the total.

Example: Add two amounts (\$1.29 + \$3.21) to compute the total (\$4.50) to enter on a line. Round \$4.50 to \$5.00 and enter \$5.00 on the line.

Line 1 and Line 2: Track mileage must be rounded to the nearest whole mile.

Address Change

To change the railroad company's address, check the *Change of Address* box on the front of this return. Draw a line through the incorrect information and clearly print the new information.

When to File

A return is due on or before the first day of July for the preceding calendar year, even if no tax is due.

Where to File

Make check payable to: **Commissioner of Revenue Services**. To ensure payment is applied to your account, write "2008 Form RR-210" and your Connecticut Tax Registration Number on the front of your check. DRS may submit your check to your bank electronically.

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

Connecticut Business Tax Credits

Your Company may be eligible to claim certain Connecticut business tax credits. For information on Connecticut business tax credits your company may be eligible to claim, see **Information**

Publication 2007(31), Guide to Connecticut Business Tax Credits. If your company claims Connecticut business tax credits, **Form CT-1120K, Business Tax Credit Summary**, must be completed and attached to this return.

Tax Rate Table

Percentage from <i>Schedule A, Line 8</i>	Rate
8% or less	2%
Over 8% and not over 10%	2.25%
Over 10% and not over 12%	2.5%
Over 12% and not over 14%	2.75%
Over 14% and not over 16%	3%
Over 16% and not over 18%.....	3.25%
Over 18%	3.5%

Signature

A principal officer of the company must sign this return.

Paid Preparer Signature

A paid preparer must sign and date **Form RR-210, Gross Earnings Tax on Railroad Companies**. Paid preparers must also enter their Social Security Number (SSN) or Preparer Tax Identification Number (PTIN), and their firm's Federal Employer Identification Number (FEIN) in the spaces provided.

For Further Information

Call DRS during business hours, Monday through Friday:

- **1-800-382-9463** (Connecticut calls outside the Greater Hartford calling area only); **or**
- **860-297-5962** (from anywhere).

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

Forms and Publications

Forms and publications are available anytime by:

- **Internet:** Visit the DRS website at **www.ct.gov/DRS** to preview and download forms and publications; **or**
- **Telephone:** Call **1-800-382-9463** (Connecticut calls outside the Greater Hartford calling area only) and select **Option 2** from a touch-tone phone, or call **860-297-4753** (from anywhere).

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 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 Treasurer (or authorized agent or officer)	Title	Date
	Print Name of Treasurer (or authorized agent or officer)		Telephone Number ()
	Paid Preparer's Signature	Date	Preparer's SSN or PTIN
	Firm's Name and Address		FEIN

