

**CATV 211-5**  
**COMMUNITY ANTENNA TELEVISION SYSTEM COMPANIES**  
**GROSS EARNINGS TAX RETURN**

**INSTRUCTIONS**

1. This return together with schedules and remittance for tax due must be filed with the Commissioner of Revenue Services on or before April 1st of each year.
2. Make check or money order payable to **COMMISSIONER OF REVENUE SERVICES**.
3. If this is an amended return, enter the calendar year of the return you are amending: \_\_\_\_\_ .

Connecticut Tax Registration Number
Federal Employer Identification Number
Return for Calendar Year: _____

*Please correct your name and address if it is shown incorrectly*

**IMPORTANT! SEE REVERSE SIDE BEFORE COMPLETING THIS RETURN**

1. Total amount of gross earnings from lines, facilities, apparatus and auxiliary equipment in this state for tax year ended _____ with no deduction from such gross earnings from operations for commissions, rebates or other payments, except such refunds as arise from errors or overcharges	1.	\$	
2. Average of total number of miles of lines operated everywhere at beginning and end of year	2.		
3. Average of total number of miles of lines operated within Connecticut at beginning and end of year	3.		
4. Average of total number of miles of lines operated without Connecticut beginning and end of year	4.		

**COMPUTATION OF TAX**

5. Total amount of gross earnings (Line 1)	5.	\$	
6. Apportionment fraction (Divide Line 3 by Line 2. Carry to six decimal places.)	6.	0.	Decimal Notation
7. Balance subject to tax (Multiply Line 6 by Line 5)	7.	\$	
8. Tax: Multiply Line 7 by 5% (.05)	8.	\$	
9. Connecticut Business Tax Credit(s) (Form CT-1120 K, Part III, Line 30, Column C)	9.	\$	
10. Assessments made pursuant to Conn. Gen. Stat. §16-49	10.	\$	
11. Total credits (Add Lines 9 and 10)	11.	\$	
12. Net tax due (Subtract Line 1 from Line 8, if negative figure, enter zero -0-)	12.	\$	
13. Penalty: (See instructions)	13.	\$	
14. Interest: 1% (.01) per month or fraction thereof from due date	14.	\$	
<b>15. Total Amount Due</b> (Add Lines 12, 13 and 14)	<b>15.</b>	<b>\$</b>	

**TAXPAYERS MUST SIGN DECLARATION ON REVERSE**

# FORM CATV 211-5 INSTRUCTIONS

- Line 1:** Enter the total amount of gross earnings from lines, facilities, apparatus and auxiliary equipment within the State of Connecticut for this tax year. Gross earnings cannot be reduced by commissions, rebates, or other payments, but may be reduced by the amount of refunds issued as the result of errors or overcharges.
- Line 2:** Enter the average of the total number of miles of lines operated everywhere at the beginning and at the end of the tax year.
- Line 3:** Enter the average of the total number of lines operated **within** Connecticut at the beginning and at the end of the tax year.
- Line 4:** Enter the average of the total number of miles of lines operated **outside** of Connecticut at the beginning and at the end of the tax year.
- Line 5:** Enter the total amount of gross earnings from Line 1 for the tax year.
- Line 6:** Calculate the apportionment fraction to be applied to total gross receipts by dividing Line 3 (average total miles of lines within Connecticut) by Line 2 (average of total miles of lines everywhere). Carry the resulting apportionment fraction to six decimal places, enter on Line 6.
- Line 7:** Multiply Line 6 (apportionment fraction) by Line 5 (total amount of gross earnings). Enter the product here.
- Line 8:** Multiply Line 7 (balance subject to tax) by the tax rate of 5% (.05). Enter the product here.
- Line 9:** Enter the total amount of Connecticut business tax credit(s) being taken for Community Antenna Television System Companies Gross Earnings Tax from Form CT-1120 K, Part III, Line 30, Column C. Attach a copy of Form CT-1120K, along with all required supporting documentation for each credit taken. Credits must be supported by proof of approval by the appropriate authority as well as a schedule showing in detail the computation of the amounts claimed which must be filed with and made a part of this return. (See Form CT-1120K Instructions.) The credits may be denied if this information is not attached. For the allowable Electronic Data Processing Equipment Property Tax Credit (CT-1120 K, Part III, Line 29), you must also submit a copy of CT-1120 EDP, Form M-15 and the applicable property tax bill(s). This credit must be first

applied against Connecticut corporation business tax. Any remaining credit may be applied to this return.

Additional information about Connecticut business tax credits is available in the Department of Revenue Services Publication **IP 95 (2.1), A Guide to Connecticut Tax Credits**. This publication, along with other publications and Connecticut tax forms, are available on the DRS Web site: <http://www.state.ct.us/drs>, Tax Fax **860-297-5698**, or by calling the Department of Revenue Services, Taxpayer Services Division at **1-800-382-9463** (in-state) or **860-297-5962**. TTY, TDD and Text Telephone users only may transmit inquiries 24 hours a day, seven days a week by calling **860-297-4911**.

- Line 10:** Enter the amount of assessment made pursuant to Conn. Gen. Stat. §16-49. The tax imposed under Conn. Gen. Stat. §12-258 is to be reduced by any assessment made pursuant to Conn. Gen. Stat. §16-49 which are attributable to the year in which such tax is assessed. A copy of the assessment issued by the Department of Public Utility Control must be filed with this return.
- Line 11:** Add Lines 9 and 10 and enter the sum here.
- Line 12:** Subtract Total Credits (Line 11) from Tax (Line 8). Enter the amount of net tax due. If the result is a negative number, enter zero (0).
- Line 13: Late Payment Penalty:** If tax is due, the penalty for late payment is 10% of the tax due or \$50, whichever is greater.
- Late Filing Penalty:** If no tax is due, the Commissioner of Revenue Services may impose a \$50 penalty for failure to file any return that is required by law to be filed. A return must be filed even if no additional tax is due.
- Line 14:** If the tax is not paid when due, multiply Line 12 by 1% (.01) times the number of months or fraction of a month that the payment is late. Enter the product here.
- Line 15:** Add Lines 12, 13 and 14, and enter the sum here.

Make check payable to “**COMMISSIONER OF REVENUE SERVICES**” and mail to:

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

**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.

<b>Sign Here</b>  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
	Firm Name and Address			