

FORM 207 HCC
Health Care Center Tax Return

2000

(Rev. 12/00)

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.

Check if this is an amended return.

○	Connecticut Tax Registration Number
○	Date Received (For Department Use Only)
○	Federal Employer Identification Number

1	Total net direct subscriber charges less returned charges, including cancellations (See instructions)	1		
Subscriber charges received from:				
DEDUCTIONS	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	the federal government to provide coverage for Medicare patients	4	
	5	the State of Connecticut to provide health care coverage for Medicaid recipients	5	
	6	State of Connecticut to provide health care coverage for eligible beneficiaries under the Husky Medicaid Plan, Part A; Husky Part B; or the Husky Plus Programs	6	
	7	the State of Connecticut to provide health care coverage for recipients of state administered general assistance	7	
	8	the federal Employees Health Benefits Fund to provide coverage for qualified enrollees	8	
	9	Total Deductions (Add Lines 2 through 8)	9	
	10	Balance before credits (Subtract Line 9 from Line 1)	10	
11	Health care center tax: Multiply Line 10 by 1.75% (.0175)	11		
12	HUSKY Credit (See instructions)	12		
13	Connecticut business tax credits (attach Form CT-1120K)	13		
14	Add Line 12 and Line 13	14		
15	Net tax (Subtract Line 14 from Line 11. If result is negative, enter 0)	15		
16	Overpayment applied from prior year	16		
17	Payments made with estimated tax payment coupons (Forms 207 HCC ESA, ESB, ESC, and ESD)	17		
18	Payments made with extension request (Form 207 HCC EXT)	18		
19	Total payments (Add Lines 16, 17, and 18)	19		
20	Balance of tax due or (overpaid) (Subtract Line 19 from Line 15)	20		
21	If Late: penalty (See instructions) (21a) \$ _____ plus interest (21b) \$ _____	21		
22	Interest on underpayment of estimated tax (attach Form 207 I) (See instructions)	22		
23	Amount to be credited to 2001 estimated tax (23a) \$ _____ Refunded (23b) _____	23		
24	Balance due with this return (Make check payable to: Commissioner of Revenue Services)	24		

DECLARATION: I declare under the penalties of false statement that I have examined this return and, to the best of my knowledge and belief, it is true, complete, and correct. (The penalty for false statement is imprisonment not to exceed one year or a fine not to exceed two thousand dollars, or both.) Declaration of preparer (other than the taxpayer) is based on all information of which 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 207 HCC 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 from the federal government to provide coverage for Medicare patients.

Line 5: 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 6: 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 Medicaid Plan, Part A; Husky Part B; or the Husky Plus Programs.

Line 7: 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 8: Enter net direct subscriber charges received from the federal Employees Health Benefits Fund to provide coverage for: United States Government employees, retired United States Government employees, certain former United States Government employees and eligible members of their families.

Line 10: Subtract Line 9 from Line 1.

Line 11: Multiply Line 10 by 1.75% (.0175).

Line 12: Enter the credit for providing health care coverage under the HUSKY Medicaid Plan, Part A; HUSKY Part B; or HUSKY Plus programs. The credit is computed by:

1. Adding the number of creditable persons as of the first day of each month for each month in the calendar year
2. Multiplying the number of creditable persons by \$55.
3. Dividing the total by 12.

The credit may not exceed the health care center tax.

Line 13: Connecticut Business Tax Credits

For information about Connecticut business tax credits, see **Informational Publication 95 (2.1)**, *Guide to Connecticut Corporation Business Tax Credits*, and **Special Notice 2000(15)**, *Connecticut Corporation Business Tax Credits, 1999 - 2000 Update*.

Available Credits

The following credits may be applied against the Connecticut Health Care Center Tax. File attachments with this return.

Computer Donation Credit: Enter the amount approved by the Commissioner of Revenue Services.

Historic Homes Credit: Enter the allowable Historic Homes Credit allowed by the Connecticut Historical Commission.

Neighborhood Assistance Act Credit: Attach to this return a copy of documentation from the Department of Revenue Services approving the proposal and stating the maximum credit allowable.

Employer-Assisted Housing Credit: Attach to this return a copy of documentation from the Connecticut Housing Finance Authority (CHFA) approving said credit.

Housing Program Contribution Credit: Attach to this return a copy of the tax credit voucher issued by CHFA.

Child Day Care Credit Carryforward: Attach to this return a copy of the credit approval letter issued by the Commissioner of Social Services.

Electronic Data Processing Equipment Property Tax Credit: Attach to this return a copy of Form CT-1120 EDPC and the applicable property tax bill.

Connecticut Insurance Reinvestment Fund Credit: Attach to this return a copy of the documentation from the Department of Economic and Community Development, a copy of CT-1120K, and Form CT-IRF.

Line 15: Subtract Line 14 from Line 11. If the result is negative, enter zero.

Line 16: Enter prior year overpayments.

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

Line 18: Enter payment made with **Form 207 HCC EXT**. To request an extension of time to file Form 207 HCC, a company must file **Form 207 HCC 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, 2001.

Line 19: Add Lines 16, 17, and 18.

Line 20: If Line 19 is greater than Line 15, subtract Line 15 from Line 19.

Line 21: Complete Line 21a and Line 21b if tax was not paid on or before the due date.

Line 21a: Late Payment Penalty: Multiply Line 20 by 10% (.10). Enter the result or \$50, whichever is greater.

Line 21b: Multiply Line 20 by 1% (.01) per month or fraction of a month from the original due date of the return to the date of payment.

Line 22: If estimated tax was underpaid, complete and attach **Form 207 I**, and enter the total interest due.

Line 23a: Enter the amount of overpayment you want credited to your 2001 Health Care Center Tax.

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

Line 24: Add the tax due amount from Line 20 and the amounts from Line 22 and Line 23. Enter the sum on Line 24.

Make check payable to:

Commissioner of Revenue Services

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