

# Form RR-210

## Gross Earnings Tax on Railroad Companies



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: Mail return to the address in the upper left hand corner.

Please correct your name and mailing address if shown incorrectly.



|   |
|---|
| CT Gross Earnings Tax Registration Number |
| For Period Ended                          |
| Federal Employer Identification Number    |

### 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 |    | miles |
| 2. Track mileage in Connecticut, including yard tracks, sidings, branches, and spurs   | 2 |    | 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   | 4 | \$ |       |
| 5. Gross earnings apportioned to Connecticut (Multiply Line 3 by Line 4) or enter amount allocated to Connecticut (From <i>Schedule E</i> , Line 3)            | 5 | \$ |       |
| 6. Net railway operating income  | 6 | \$ |       |
| 7. Net railway operating income attributable to Connecticut (Multiply Line 3 by Line 6)  | 7 | \$ |       |
| 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  | \$ |  |
| 2. Rate (See <i>Tax Rate Table</i> on Page 4)  | 2  | .  |  |
| 3. Multiply Line 1 by Line 2   | 3  |    |  |
| 4. Taxes paid on real estate (Combine totals from <i>Schedules C</i> and <i>D</i> )  | 4  | \$ |  |
| 5. Connecticut Business Tax Credit(s) (Attach <b>Form CT-1120K</b> )<br>See instructions on page 2.  | 5  | \$ |  |
| 6. Add Line 4 and Line 5   | 6  | \$ |  |
| 7. Subtract Line 6 from Line 3   | 7  | \$ |  |
| 8. Expenditures in compliance with tax exempt projects under Conn. Gen. Stat. §§13b-226 through 13b-233  | 8  | \$ |  |
| 9. Subtract Line 8 from Line 7   | 9  | \$ |  |
| 10. Penalty \$ _____ and Interest \$ _____ =   | 10 | \$ |  |
| 11. Total Amount Due (Add Line 9 and Line 10) or \$20 fee if net amount of tax due is zero.<br>Make check payable to: Commissioner of Revenue Services | 11 | \$ |  |

**Taxpayers MUST Sign the Declaration on Page 2**

## SCHEDULE E - 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. |  |  |
| 2. One half of revenues generated by shipments to all destinations in this state  | 2. |  |  |
| 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. |  |  |

### Tax Rate Table

| Percentage from <i>Schedule A</i> , Line 8 | Rate        |
|--|-------------|
| 8% or less .....                           | 2% (.0200)  |
| Over 8% and not over 10% .....             | 2¼% (.0225) |
| Over 10% and not over 12% .....            | 2½% (.0250) |
| Over 12% and not over 14% .....            | 2¾% (.0275) |
| Over 14% and not over 16% .....            | 3% (.0300)  |
| Over 16% and not over 18% .....            | 3¼% (.0325) |
| Over 18% .....                             | 3½% (.0350) |

### 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 **Informational Publication 2001(17), Guide to Connecticut Business Tax Credits**.

1. *Clean Alternative Fuel Credit*: Pages 9 and 10.
2. *Computer Donation Credit*: Page 11.
3. *Electronic Data Processing Equipment Property Tax Credit*: Pages 17 and 18.
4. *Employer-Assisted Housing Credit*: Pages 19 and 20.
5. *Historic Homes Rehabilitation Credit*: Pages 31 and 32.
6. *Housing Program Contribution Credit*: Pages 33 and 34.
7. *Neighborhood Assistance Act Credit*: Pages 41, 42, and 43.

### Signature

A principal officer of the company must sign this return.

### Paid Preparer Signature

A paid preparer must sign and date **Form RR-210**. Paid preparer's 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

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](http://www.drs.state.ct.us)
- **DRS TAX-FAX:** Call **860-297-5698** from the handset attached to you fax machine and select from the menu;
- **Telephone:** Call **1-860-297-5962** (from anywhere) or **1-800-382-9463** (toll-free within Connecticut 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**.

**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 that the penalty for willfully delivering a false return 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 preparer has any knowledge.

|   |  |       |  |
|---|--|-------|--|
| <b>Sign Here</b><br><br>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<br>(     )            |
|   | Paid Preparer's Signature                                | Date  | Preparer's SSN or PTIN                 |
|   | Firm's Name and Address                                  | ▶     | Federal Employer Identification Number |

Enter Company Name \_\_\_\_\_

Enter CT Gross Earnings Tax Registration Number \_\_\_\_\_

**SCHEDULE C** - Enter Connecticut real estate that was not used exclusively in the railroad business and on which property taxes were paid during the calendar year.

| Owner | Description | Location | Date of assessment | Assessed value | Tax rate (Mills) | Amount of tax |
|-------|-------------|----------|--------------------|----------------|------------------|---------------|
|       |             |          |                    |                |                  |               |
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**TOTAL**

Enter Company Name \_\_\_\_\_

Enter CT Gross Earnings Tax Registration Number \_\_\_\_\_

**SCHEDULE D** - Connecticut real estate of another corporation, all of whose property is operated by the railroad company and on which property taxes were paid during the calendar year

| Owner | Description | Location | Date of assessment | Assessed value | Tax rate (Mills) | Amount of tax |
|-------|-------------|----------|--------------------|----------------|------------------|---------------|
|       |             |          |                    |                |                  |               |
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|       |             |          |                    |                |                  |               |

**TOTAL**