

# Form 211 CATV

## Community Antenna Television System Companies

### Gross Earnings Tax Return

(New 03/03)

**When to File:** Form 211 CATV is due on or before the last day of April, July, October, and January for the preceding calendar quarter even if no tax is due. If the due date falls on a Saturday, Sunday, or legal holiday, the next business day is the due date.

**Where to File:** Mail Form 211 CATV to the address in the upper left hand corner.

Please make changes to your name and address if shown incorrectly.

CT Gross Earnings Tax Registration Number
For Calendar Quarter Ended
Federal Employer Identification Number
Date Received (For DRS use only)

Check if amended return.

**Part I - Computation of Tax** *Read instructions on back before completing this return.*

1. Total amount of gross earnings from lines, facilities, apparatus, and auxiliary equipment used in operating a community antenna television system.	1.	\$	
2. Apportionment fraction (Enter decimal from Part II, Line 18.)	2.	.	Decimal Notation
3. Multiply Line 1 by Line 2.	3.	\$	
4. Multiply Line 3 by 5% (.05).	4.	\$	
5. DPUC assessment credit	5.	\$	
6. Subtract Line 5 from Line 4.	6.	\$	
7. Connecticut business tax credit(s)	7.	\$	
8. Subtract Line 7 from Line 6. (If less than zero, enter zero "0.")	8.	\$	
9. Penalty	9.	\$	
10. Interest: 1% (.01) per month, or fraction of a month, from the due date	10.	\$	
11. <b>Total Amount Due</b> (Add Lines 8, 9, and 10.) Make check or money order payable to: <b>Commissioner of Revenue Services</b>	11.	\$	

**Part II - Apportionment**

12. Total miles of lines operated by the company inside Connecticut on the first day of the calendar quarter	12.		
13. Total miles of lines operated by the company inside Connecticut on the last day of the calendar quarter	13.		
14. Add Line 12 and Line 13.	14.		
15. Total miles of lines operated by the company both inside and outside Connecticut on the first day of the calendar quarter	15.		
16. Total miles of lines operated by the company both inside and outside Connecticut on the last day of the calendar quarter	16.		
17. Add Line 15 and Line 16.	17.		
18. Divide Line 14 by Line 17. Carry to six decimal places. Enter here and in Part I, Line 2.	18.	.	Decimal Notation

**Declaration:** I declare under the 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 the 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)	Date	Telephone Number (    )
	Print name of Treasurer (or authorized agent or officer)		Title
	Paid Preparer's Signature	Date	Preparer's SSN or PTIN
	Firm's Name and Address		Federal Employer Identification Number

# Form 211 CATV Instructions

**Line 1:** Enter the total amount of gross earnings during the calendar quarter from lines, facilities, apparatus, and auxiliary equipment used in operating a community antenna television system. Do not deduct commissions, rebates, or other payments (except refunds arising from errors or overcharges).

**Line 2:** If carrying on the community antenna television system business wholly inside Connecticut during the calendar quarter, enter 1.00 and do **not** complete Part II.

If carrying on the community antenna television system business both inside Connecticut and outside Connecticut during the calendar quarter, enter the decimal from Part II, Line 18.

**Line 5:** Enter the amount of any assessment actually paid during the calendar quarter to the Department of Public Utility Control under Conn. Gen. Stat. §16-49.

**Line 7:** 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**.

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

**Line 9: Late Payment Penalty:** The penalty for late payment or underpayment of the tax is 10% (.10) of the tax due or \$50, whichever is greater.

**Late Filing Penalty:** If no tax is due, the Department of Revenue Services (DRS) may impose a \$50 penalty for the late filing of any return or report that is required by law to be filed. Form 211 CATV must be filed even if no tax is due.

**Line 10: Interest:** If the tax is not paid when due, interest accrues at the rate of 1% (.01) per month or fraction of a month until the tax is paid in full. To compute interest due, multiply Line 8 by the number of months or fraction of a month late, then by 1% (.01).

## Signature

The treasurer of the company, or an authorized agent or officer of the company must sign **Form 211 CATV**.

**Paid Preparer Signature:** A paid preparer must sign and date **Form 211 CATV**. 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.

## Where to File Return

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

## 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**
- **DRS TAX-FAX:** Call **860-297-5698** from the handset attached to your fax machine and select from the menu;
- **Telephone:** Call **1-860-297-5962** (from anywhere) or **1-800-382-9463** (in-state) 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**.