

Form UCT 212I

Instructions

General Instructions

Complete the return in blue or black ink only.

Address Change

To change your 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.

Rounding Off to Whole Dollars

You must round off cents to the nearest whole dollar on your returns and schedules. 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. \$4.50 is rounded to \$5.00 and entered on the line.

If you do not round, the Department of Revenue Services (DRS) will disregard the cents.

Line Instructions

Local gas distribution companies (LDCs) and municipal (gas or electric) utilities: Complete Lines 1 through 6 and Lines 8 through 25.

Gas suppliers: Complete Lines 7 through 9 and Lines 13 through 25.

Line 1: Enter all income during the calendar quarter classified as operating revenues by the Department of Public Utility Control (DPUC) in the Uniform Systems of Accounts, whether or not derived from Connecticut sources.

Line 2: Enter all income during the calendar quarter classified as income from merchandising, jobbing, and contract work by DPUC in the Uniform Systems of Accounts.

Line 3: Enter all income during the calendar quarter from non-utility operations.

Line 4: Enter the revenues during the calendar quarter from leases of physical property not devoted to utility operation.

Line 5: Enter the receipts during the calendar quarter from the sale of residuals and other by-products obtained in connection with the production of gas or electricity.

Line 7: **Gas suppliers:** Enter the gross earnings during the calendar quarter from sales of natural gas. Do not include gross earnings from sales to a combined cycle facility (in existence as of May 1, 2003) comprised of three gas turbines providing electric generation services, as defined in Conn. Gen. Stat. §16-1, with a total capacity of 775 megawatts for use in the production of electricity.

Line 8: Enter refunds during the calendar quarter resulting from errors or overcharges if included in the amount of gross earnings reported on Line 6 or Line 7.

Line 9: Enter the gross earnings during the calendar quarter from the resale of gas or electricity if included in the gross earnings reported on Line 6 or Line 7 to:

- Public service companies (whether or not located in Connecticut) (see Conn. Gen. Stat. §16-1);

- Municipal utilities (whether or not located in Connecticut); **and**

- Gas suppliers registered with DRS for the tax imposed under Chapter 212 of the Connecticut General Statutes;

Line 10: Enter the sum of the net invoice price plus transportation costs of appliances using gas or electricity sold during the calendar quarter if included in the amount of gross earnings reported on Line 6.

Line 11: Enter any payment made to the Commissioner of Economic and Community Development that represents the company's allocable portion of the product calculated by the commissioner under Conn. Gen. Stat. §16a-40b(f).

Line 12: Enter the gross earnings from sales of natural gas or propane as a motor vehicle fuel during the calendar quarter if included in the amount of gross earnings reported on Line 6.

Line 13: Enter the gross earnings from sales of natural gas to users or entities located outside Connecticut during the calendar quarter if included in the amount of gross earnings reported on Line 6 or Line 7. Enter zero if you apportion gross earnings and have completed Line 16 and Line 17.

Line 15: Subtract Line 14 from Line 6 or Line 7 and enter the difference. **If you apportion gross earnings, complete Line 16 and Line 17. Otherwise, skip to Line 18.**

Gross earnings may only be apportioned if:

- Part of your operations or business is conducted outside of Connecticut;
- The amount on Line 9 does not include sales for resale to non-Connecticut public service companies or non-Connecticut municipal utilities; **and**
- You have not entered an amount on Line 13 of this return.

Line 16: **LDCs and municipal (gas or electric) utilities:** Compute an apportionment fraction (expressed as a percentage carried to six decimal places). The numerator is the miles of gas mains or electric wires (municipal electric utilities only) operated in Connecticut on the first and last day of the preceding calendar year. The denominator is the total miles of gas mains or electric wires (municipal electric utilities only) operated inside and outside Connecticut on the first and last day of the preceding calendar year.

Gas suppliers: Compute an apportionment fraction (expressed as a percentage carried to six decimal places). The numerator is gross earnings from sales to end users located in Connecticut during the calendar quarter. The denominator is gross earnings from sales to end users located inside and outside Connecticut during the calendar quarter.

Line 17: Multiply Line 15 by Line 16.

Line 18: Multiply Line 15 (if not apportioning) or Line 17 (if apportioning) by 5% (.05). Enter the result.

Line 19: Enter the amount from *Schedule C*, Line 3.

Line 20: **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 2004(20), Guide to Connecticut Business Tax Credits**:

- Computer Donation Credit, Page 13;
- Electronic Data Processing Equipment Property Tax Credit, Page 19 and Page 20;
- Employer-Assisted Housing Credit, Page 21 and Page 22;
- Historic Homes Rehabilitation Credit, Page 33 and Page 34;
- Housing Program Contribution Credit, Page 35 and Page 36;
- Insurance Reinvestment Fund Credit, Page 39 and Page 40;
- Neighborhood Assistance Program Credit, Page 43 and Page 44; **or**
- Urban and Industrial Site Reinvestment Credit, Pages 67, 68, and 69.

Line 23: If the tax is not paid when due, multiply the tax not paid when due by 10% (.10). Enter the result or \$50, whichever is greater.

Line 24: If the tax is not paid when due, multiply the tax not paid when due by 1% (.01) by the number of months or fraction of a month that the payment is late and enter the result.

Schedule A Instructions

Line 1: Enter the amount of gross earnings during the calendar quarter from the sale, furnishing, or distribution of electricity or natural gas allocable to residential service if included in the amount of gross earnings during the calendar quarter reported on Line 6 or Line 7.

Line 2: Enter refunds during the calendar quarter resulting from errors or overcharges for residential service if included in the amount of gross earnings during the calendar quarter reported on *Schedule A*, Line 1.

Line 3: Subtract Line 2 from Line 1.

Line 4: Multiply Line 3 by 1% (.01). Enter the result here and on *Schedule C*, Line 1.

Schedule B Instructions

Line 1: Enter the gross earnings during the calendar quarter from the sale, furnishing, or distribution of electricity or natural gas for use directly by a company engaged in manufacturing if included in the amount of gross earnings during the calendar quarter reported on Line 6 or Line 7.

Include in those gross earnings reported on *Schedule B*, Line 1, gross earnings from the sale, furnishing, or distribution of natural gas for use as fuel in the operation of a cogeneration facility providing electricity or steam to a company engaged in a manufacturing production process where the cogeneration facility is located entirely on the premises owned or controlled by the manufacturing company, whether or not the cogeneration facility is owned or operated by the manufacturing company.

Line 2: Enter the amount of refunds during the calendar quarter resulting from errors or overcharges for service to manufacturing companies if included in the amount of gross earnings during the calendar quarter reported on *Schedule B*, Line 1.

Line 3: Subtract Line 2 from Line 1.

Line 4: Multiply Line 3 by 5% (.05). Enter the result here and on *Schedule C*, Line 2.

Definition of Manufacturing Companies: Companies included in classifications 2000 to 3999 of the *Standard Industrial Classification Manual*, 1987 edition; or in sector 31, 32, or 33 of the *North American Industry Classification Systems (NAICS) United States*, 1997.

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

DRS may submit your check to your bank electronically.

For Further Information

Call DRS during business hours, Monday through Friday:

- **1-800-382-9463** (in-state), 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:** Preview and download forms and publications from the DRS Web site at www.ct.gov/DRS
- **DRS TAX-FAX:** Call **860-297-5698** from the handset attached to your fax machine and select from the menu. Only forms (not publications) are available through TAX-FAX.
- **Telephone:** Call **860-297-4753** (from anywhere), or **1-800-382-9463** (in-state) and select **Option 2** from a touch-tone phone. Only forms (not publications) are available through TAX-FAX.