

Form 207 HCC

Health Care Center Tax Return

2009

Complete this return in blue or black ink only.

General Information

A. Check if this is an amended return.

B. Change of: Address
 Domicile, enter new domicile: _____

C. If this is a short period,
 enter period covered by this return: _____

D. If this is a final return, is the insurance company:
 No longer licensed in Connecticut; out of business
 Merged/reorganized ▶ _____
Enter survivor's CT Tax Registration No.

E. The insurance company is currently in:
 ▶ Receivership ▶ Rehabilitation

Taxpayer	Name of company			Connecticut Tax Registration Number	
	Please type or print.	Address	Number and street	PO Box	Date received (DRS use only)
	City or town	State	ZIP code	Federal Employer ID Number (FEIN)	

1	Total net direct subscriber charges less returned charges, including cancellations: See instructions.	▶	1	00
DEDUCTIONS				
Subscriber charges received from:				
2	The State of Connecticut to provide health care coverage for state employees, retirees, or their dependents	▶	2	00
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	00
4	Connecticut municipalities to provide health coverage for their employees and dependents	▶	4	00
5	Nonprofit organizations or community action agencies to provide health coverage for their employees and dependents	▶	5	00
6	The federal government to provide coverage for Medicare patients	▶	6	00
7	The State of Connecticut to provide health care coverage for Medicaid recipients	▶	7	00
8	The State of Connecticut to provide health care coverage for eligible beneficiaries under the HUSKY Plan, Part A; HUSKY Plan, Part B; or the HUSKY Plus programs	▶	8	00
9	The State of Connecticut to provide health care coverage for recipients of state administered general assistance	▶	9	00
10	The federal Employees Health Benefits Fund to provide coverage for qualified enrollees	▶	10	00
11	Individuals eligible for a health coverage tax credit and individuals eligible for a retirement benefit from the Connecticut municipal employees' retirement system and their dependents	▶	11	00
12	Total deductions: Add Lines 2 through 11.	▶	12	00
13	Subtract Line 12 from Line 1.	▶	13	00
14	Health care center tax: Multiply Line 13 by 1.75% (.0175).	▶	14	00
15a	General business tax credits: See instructions.	▶	15a	00
15b	Multiply Line 14 by 70% (.70).	▶	15b	00
15c	Enter Line 15a or Line 15b, whichever is less.	▶	15c	00
16	Net tax: Subtract Line 15c from Line 14. If less than zero, enter zero "0."	▶	16	00
17	Enter prior year overpayment(s).	▶	17	00
18	Payments made with estimated tax payment coupons Form 207 HCC ESA, ESB, ESC, and ESD.	▶	18	00
19	Payments made with extension request Form 207/207 HCC EXT.	▶	19	00
20	Total prior payments: Add Lines 17, 18, and 19.	▶	20	00
21	If Line 20 is greater than Line 16, enter amount overpaid.	▶	21	00
22	Amount to be: credited to 2010 estimated tax ▶(22a) \$ _____ refunded ▶(22b) \$ _____	▶	22	00
23	If Line 16 is greater than Line 20, enter amount owed.	▶	23	00
24	If late: penalty ▶(24a) \$ _____ plus interest ▶(24b) \$ _____ See instructions.	▶	24	00
25	Interest on underpayment of estimated tax: Attach Form 207I. See instructions.	▶	25	00
26	Balance due with this return	▶	26	00

Visit the Department of Revenue Services (DRS) website at www.ct.gov/TSC to pay electronically.

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 the penalty for willfully delivering a false return or document 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.

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 SSN or PTIN
	Firm name and address		FEIN

General Instructions

Complete this return in blue or black ink only.

Due Date: Form 207HCC, Health Care Center Tax Return, is due on or before March 1, 2010, for health care center tax liability for calendar year 2009.

Attachments: Attach the following to this return:

- The Statement of Revenue and Expenses from the Annual Statement filed with the Connecticut Insurance Department;
- A copy of Schedule T;
- 2009 Form 207I, if applicable; **and**
- 2009 Form CT-1120K, if applicable.

Rounding Off to Whole Dollars: You must round off cents to the nearest whole dollar on your return and schedules.

Filing an Amended Return: To file an amended return, complete a new Form 207 HCC using the correct figures and information for the reporting period. Enter the amount paid with the original return on Line 19.

Civil Unions and Marriages Under Public Act 2009-13: Any reference in this document to a spouse also refers to a party to a civil union recognized under Connecticut law or a spouse in a marriage recognized under Public Act 2009-13.

Line Instructions

Line 1: Enter total net direct subscriber charges received during calendar year 2009 on any new or renewal contract.

Line 2: Enter net direct subscriber charges received during calendar year 2009 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 during calendar year 2009 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 during calendar year 2009 on any contract or policy entered into on or after July 1, 2001, to provide health care coverage for employees of a Connecticut municipality and their dependents under a plan procured under Conn. Gen. Stat. §5-259(i).

Line 5: Enter net direct subscriber charges received during calendar year 2009 on any contract or policy entered into: (A) On or after July 1, 2001, to provide health care coverage for employees of a Connecticut nonprofit organization and their dependents under a plan procured under Conn. Gen. Stat. §5-259(i); and (B) On or after July 1, 2005, to provide health care coverage for employees of a community action agency and their dependents under a plan procured under Conn. Gen. Stat. §5-259(i).

Line 6: Enter net direct subscriber charges received during calendar year 2009 from the federal government to provide health care coverage for Medicare patients.

Line 7: Enter net direct subscriber charges received during calendar year 2009 from 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 8: Enter net direct subscriber charges received during calendar year 2009 from 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 Plan, Part A; HUSKY Plan, Part B; or the HUSKY Plus programs.

Line 9: Enter net direct subscriber charges received during calendar year 2009 from any contract or policy entered into with the State of Connecticut to provide health care coverage to recipients of state administered general assistance.

Line 10: Enter net direct subscriber charges received during calendar year 2009 from the federal Employees Health Benefits Fund to provide health care coverage for U.S. government employees, retired U.S. government employees, certain former U.S. government employees and eligible members of their families.

Line 11: Enter net direct subscriber charges received during calendar year 2009 on any contract or policy entered into: (A) On or after July 1, 2003, to provide health care coverage for individuals eligible for a health coverage tax credit and their dependents under a plan procured under Conn. Gen. Stat. §5-259(i); and (B) On or after July 1, 2005, to provide health care coverage

for individuals eligible for a retirement benefit from the Connecticut municipal employees' retirement system and their dependents under a plan procured under Conn. Gen. Stat. §5-259(i).

Line 15a: Your company may be eligible to claim certain Connecticut business tax credits. For more information on Connecticut business tax credits, see **Informational Publication 2007(31), Guide to Connecticut Business Tax Credits**. If claiming Connecticut business tax credits, attach **Form CT-1120K, Business Tax Credit Summary**, to this return.

Lines 15b and 15c: The amount of tax credit(s) allowable against the health care center tax may not exceed 70% of the amount of health care center tax due prior to the application of the credit(s). See **Special Notice 2003(16), 2003 Legislation Affecting the Health Care Center Tax**.

Line 18: Enter estimated payments made with **Forms 207 HCC ESA, ESB, ESC, and ESD**.

Line 19: Enter payment made with **Form 207/207 HCC EXT, Application for Extension of Time to File Domestic Insurance Premiums Tax Return or Health Care Center Tax Return**. To request an extension of time to file Form 207 HCC, you must file Form 207/207 HCC EXT and pay all the tax you expect to owe on or before March 1, 2010.

Line 20: If Line 13 is greater than Line 17, subtract Line 17 from Line 13. This is the amount of tax you owe.

Line 22: Your election to credit your overpayment to your 2010 estimated health care center tax or to have your overpayment refunded to you is irrevocable.

Line 22a: Enter the amount of overpayment you want credited to your 2010 estimated health care center tax. Your overpayment will be credited to your 2010 estimated health care center tax as of March 1, 2010, or the date that this return is filed, whichever is later. Therefore, if this return is filed after March 15, 2010, your estimated health care center tax payment for March 15, 2010, will not be timely made.

Line 22b: Enter the amount of overpayment you want refunded to you.

Line 24a: Late Payment Penalty: Multiply Line 23 by 10%. Enter the result or \$50, whichever is greater.

Line 24b: Multiply Line 23 by 1% per month or fraction of a month from the original due date of the return to the date of payment.

Line 25: If estimated tax was underpaid, complete and attach **Form 207I, Underpayment of Estimated Insurance Premiums Tax or Health Care Center Tax**, and enter the amount from Line 22 of Form 207I.

Line 26: Add the amounts from Lines 23, 24, and 25.

Make check payable to: **Commissioner of Revenue Services**. To ensure payment is applied to your account, write "2009 Form 207 HCC" and your Connecticut Tax Registration Number on the front of your check. DRS may submit your check to your bank electronically. Mail to the address on the front of this return

Signature: The treasurer of the company, or an authorized agent or officer of the company, must sign Form 207 HCC.

Paid Preparer Signature: A paid preparer must sign and date Form 207 HCC. Paid preparers must also enter their Social Security Number (SSN) or Preparer Tax Identification Number (PTIN) and their firm's Federal Employer ID Number (FEIN) in the spaces provided.

Pay Electronically: Visit www.ct.gov/TSC to make a direct tax payment. Using this option authorizes DRS to electronically withdraw a payment from your bank account (checking or savings) on a date you select up to the due date. If you pay electronically, you must still file your return on or before the due date.



For More Information: Call DRS during business hours, Monday through Friday:

- **1-800-382-9463** (Connecticut calls outside the Greater Hartford calling area only); **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: Visit the DRS website at www.ct.gov/DRS to download and print Connecticut tax forms and publications.