

# Form UCT 212

## Municipal Gas Utilities, Gas Suppliers, and Local Gas Distribution Companies Gross Earnings Tax Return

**When to File:** Form UCT 212 is due on or before the last day of April, July, October, and January for each 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.

Complete the return in blue or black ink only.

<b>Taxpayer</b>  (Type or Print)	Name of Company			Connecticut Tax Registration Number
	Address	Number and street	PO Box	For Calendar quarter ending
	City, town, or post office	State	ZIP code	Federal Employer ID Number (FEIN)
	<input type="checkbox"/> Amended return <input type="checkbox"/> Change of address			Date received (DRS use only)

**To be completed by local gas distribution companies (LDCs) and municipal gas utilities only**

1. Income classified as operating revenues by DPUC whether or not derived from Connecticut sources .....	1		00
2. Income classified as income by DPUC from merchandising, jobbing, and contract work .....	2		00
3. Income from non-utility operations .....	3		00
4. Revenues from leases of physical property not devoted to utility operation .....	4		00
5. Gross receipts from sale of residuals and other by-products obtained in connection with the production of gas .....	5		00
6. Add Lines 1 through 5, enter the sum, and skip to Line 8. ....	6		00

**To be completed by gas suppliers only**

7. Gross earnings from sales of natural gas to users or entities wherever located .....	7		00
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**To be completed by LDCs, municipal gas utilities, and gas suppliers only**

8. Refunds resulting from error or overcharge .....	8		00
9. Gross earnings from sales for resale .....	9		00

**To be completed by LDCs and municipal gas utilities only**

10. Net invoice price plus transportation costs of appliances sold .....	10		00
11. Allocable portion of the product calculated by the Commissioner of Economic and Community Development under Conn. Gen. Stat. §16a-40b(f) .....	11		00
12. Reserved for future use .....	12		

**To be completed by LDCs, municipal gas utilities, and gas suppliers**

13. Gross earnings from sales of natural gas to a user or entity located outside of Connecticut .....	13		00
14. Deductions: Add Lines 8 through 13. ....	14		00
15. Subtract Line 14 from Line 6 or Line 7. See instructions. ....	15		00
16. Compute apportionment fraction and carry to six decimal places. See instructions. ....	16	<b>0.</b>	
17. Multiply Line 15 by Line 16. See Line instructions. ....	17		00
18. Tax: Multiply Line 15 or Line 17 by 5% (.05). See instructions. ....	18		00
19. Credits from <i>Schedule C</i> , Line 3, on back .....	19		00
20. Credits from <b>Form CT-1120K</b> , <i>Business Tax Credit Summary</i> : Attach Form CT-1120K. See instructions. ...	20		00
21. Total credits: Add Line 19 and Line 20. ....	21		00
22. Tax due: Subtract Line 21 from Line 18. If zero or less, enter "0." .....	22		00
23. If late, enter penalty. See instructions. ....	23		00
24. If late, enter interest. See instructions. ....	24		00
25. Amount due: Add Lines 22, 23, and 24. ....	25		00

**Deductions**

**Taxpayers must sign the Declaration on the back. Visit [www.ct.gov/TSC](http://www.ct.gov/TSC) to make an electronic payment using the Taxpayer Service Center (TSC).**

**Schedule A**

Gross earnings from the sale, furnishing, or distribution of natural gas allocable to residential service

1	Operating revenues from residential service .....	1		
2	Refunds resulting from error or overcharge .....	2		
3	Gross earnings from residential services: Subtract Line 2 from Line 1. ....▶	3		
4	Multiply Line 3 by 1% (.01). Enter here and on <i>Schedule C</i> , Line 1. ....▶	4		

**Schedule B**

Gross earnings from the sale, furnishing, or distribution of natural gas allocable to manufacturing companies

1	Operating revenues from sales to manufacturing companies .....	1		
2	Refunds resulting from error or overcharge .....	2		
3	Gross earnings from sale of natural gas to manufacturing companies: Subtract Line 2 from Line 1. ▶	3		
4	Multiply Line 3 by 5% (.05). Enter here and on <i>Schedule C</i> , Line 2. ....▶	4		

**Schedule C**

Summary Schedule

1	Enter amount from <i>Schedule A</i> , Line 4. ....	1		
2	Enter amount from <i>Schedule B</i> , Line 4. ....	2		
3	Add Line 1 and Line 2. Enter here and on Line 19 on front of return. ....	3		00

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

**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 the Department of Revenue Services (DRS) is a fine of not more than \$5,000, 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 corporate officer	Title	Date	Telephone number (    )
	Name of corporate officer (print)			
	Paid preparer's signature		Date	SSN or PTIN
	Firm's name and address		FEIN	Telephone number (    )