Department of Revenue Services State of Connecticut PO Box 2990 Hartford CT 06104-2990 (Rev. 01/12)

## Form 207 HCC Health Care Center Tax Return

2011

Complete this return in blue or black ink only.

		rmation						
		ck if this is an amended return.						
	B. Change of: Address Domicile, enter new domicile:							
	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 ►							
_	. The insurance company is currently in: ► ☐ Receivership ► ☐ Rehabilitation  Enter survivor's CT Tax Registration No.							
⊏.	The insurance company is currently in.							
Taxp	ayer   Na	Name of company				Connecticut Tax Registration Number		
Dia	A	Address Number and street PO Box				Date received (DRS use only)		
Ple ty	asc				<b>&gt;</b>	iivou (Bi to u	oo oniy)	
or p	· —	y or town State	<del>)</del>	ZIP code	Federal Employer ID Number (FEIN)			
1.	Total ne	t direct subscriber charges less returned charges, including cance	llations: Se	e instructions		1	00	
	Sul	oscriber charges received from:						
	2. The State of Connecticut to provide health care coverage for state employees, retirees, or their dependents					2	00	
	<ol> <li>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</li> </ol>						00	
ဟ		necticut municipalities to provide health coverage for their employ				3	00	
Z		profit organizations or community action agencies to provide healt				-	00	
2		dependents				5	00	
5	6. The	federal government to provide coverage for Medicare patients				6	00	
$\supseteq$		State of Connecticut to provide health care coverage for Medicaid				7	00	
	8. The State of Connecticut to provide health care coverage for eligible beneficiaries under the HUSKY							
		n, Part A; HUSKY Plan, Part B; or the HUSKY Plus programs				8	00	
		efederal Employees Health Benefits Fund to provide coverage for o	•			9	00	
	10. Ind	viduals eligible for a health coverage tax credit and individuals elig Connecticut municipal employees' retirement system and their der	ible for a re sendents	etirement benefit from	n •	10	00	
		al deductions: Add Lines 2 through 10.				11	00	
12.		t Line 11 from Line 1				12	00	
13.		care center tax: Multiply Line 12 by 1.75% (.0175)				13	00	
14.	Enter amount from form CT-207K, Part 4, Line 31, Column C.					14	00	
15.	Net tax	Subtract Line 14 from Line 13. If less than zero, enter zero "0."				15	00	
16.	Enter p	ior year overpayment(s)				16	00	
17.						17	00	
18.		its made with extension request Form 207/207 HCC EXT				18	00	
19.		or payments: Add Lines 16, 17, and 18				19	00	
20.		9 is greater than Line 15, enter amount overpaid.			<b>&gt;</b>	20	00	
21.	Amoun	to be: credited to 2012 estimated tax ►(21a) \$		►(21b) \$		21	00	
24-	Oh a alsisa		7 Z TC, Z TC, (					
	Checkin		] 046 /46114			-:- - #b     C	2 <b>5</b> 🗖 Vee	
22.		number ▶	_ZII. VVIII U	nis refund go to a bank	account out	22	00	
23.		enalty ►(23a) \$ plus interest ►(23b) \$		See instructions.		23	00	
24.		on underpayment of estimated tax: Attach <b>Form 207I</b> . See instruc	tions			24	00	
25.		due with this return. Make check payable to Commissioner of Ro				25	00	
		Visit the Department of Revenue Services (DRS) web					,	
Decla	ration:	declare under penalty of law that I have examined this return (incl	uding any	accompanying sche	dules and s	tatements)	and, to the best of	
my kr	owledge	and belief, it is true, complete, and correct. I understand the penalt	y for willful	ly delivering a false i	return or do	cument to I	ORS is a fine of not	
		100, imprisonment for not more than five years, or both. The declara eparer has any knowledge.	tion of a pa	aid preparer other tha	an the taxpa	iyer is base	d on all information	
OI WIII	ion the pi	Signature of principal officer		Title		Date		
Sia	n Here			1				
Sign Here		Print name of principal officer				Telephone number		
Кеер а сор						( )		
of this retu		Paid preparer's signature		Date		Preparer's	SSN or PTIN	
for your records.		Jan						
		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, 2012, for health care center tax liability for calendar year 2011.

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;
- 2011 Form 207I, if applicable; and
- 2011 Form CT-207K, 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 18.

Civil Unions: On October 1, 2010, civil unions that have not been dissolved or annulled, or that are not in the process of being dissolved or annulled, merge into marriages by operation of law. Any civil unions that have not merged on October 1, 2010, because of pending dissolution, annulment, or legal separation your checking or savings account. are governed by the civil union statutes in effect on September 1, 2010.

## **Line Instructions**

Line 1: Enter total net direct subscriber charges received during calendar year 2011 on any new or renewal contract.

Line 2: Enter net direct subscriber charges received during calendar year 2011 on any contract or policy entered into with the State of Connecticut to provide or savings withdrawal slip. Your health care coverage to state employees, retirees, or their dependents.

Line 3: Enter net direct subscriber charges received during calendar year follows the bank routing number. 2011 on any contract or policy entered into with the State of Connecticut on Do not include the check number as part of your account number. Bank 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 2011 automatically be mailed. on any contract or policy entered into on or after July 1, 2001, to provide health Line 21f: Federal banking rules require DRS to request information about foreign 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 2011 on any contract or policy entered into: (A) On or after July 1, 2001, to provide Line 23a: Late Payment Penalty: Multiply Line 22 by 10%. Enter the result health care coverage for employees of a Connecticut nonprofit organization and or \$50, whichever is greater. 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 2011 from the federal government to provide health care coverage for Medicare patients.

Line 7: Enter net direct subscriber charges received during calendar year 2011 from a contract or policy entered into with the State of Connecticut to provide health care coverage to Medicaid recipients.

Line 8: Enter net direct subscriber charges received during calendar year 2011 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 2011 from the federal Employee 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 10: Enter net direct subscriber charges received during calendar year 2011 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 14: If your company is claiming Connecticut tax credits, Form CT-207K, Insurance/Health Care Tax Credit Schedule, must be completed and attached

Line 17: Enter estimated payments made with Forms 207 HCC ESA, ESB, ESC, and ESD.

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Line 18: 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, 2012.

Line 19: If Line 15 is greater than Line 19, subtract Line 19 from Line 15: This is the amount of tax you owe.

Line 21: Add Line 21a and Line 21b. Your election to credit your overpayment to your 2012 estimated insurance premiums tax or to have your overpayment refunded to you is irrevocable.

Line 21a: Enter the amount of overpayment you want to be credited to your 2012 estimated insurance premiums tax as of March 1, 2012, or the date that this return is filed, whichever is later. Therefore, if this return is filed after March 15, 2012, your estimated insurance premiums tax payment for March 15, 2012, will not be timely made.

Line 21b: Enter the amount of overpayment you want refunded to you.

Lines 21c through 21e: Get your refund faster by choosing direct deposit. Complete Lines 21c, 21d, and 21e to have your refund directly deposited into

Enter your nine-digit bank routing number and your bank account number in Lines 21d and 21e. Your bank routing number is the first nine-digit number printed on your check bank account number generally Routing Number



or after February 1, 2000, to provide health care coverage to retired teachers, account numbers can be up to 17 digits and must be numeric. If any of the bank information you supply for direct deposit does not match or you close the applicable bank account prior to the deposit of the refund, your refund will

> bank accounts when the taxpayer requests the direct deposit of a refund into a bank account. If the refund is to be deposited in a bank outside of the United States, DRS will mail the refund.

Line 23b: Multiply Line 22 by 1% per month or fraction of a month from the original due date of the return to the date of payment.

Line 24: 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 2071.

Line 25: Add the amounts from Lines 22, 23, and 24.

Make check payable to Commissioner of Revenue Services. Write "2011 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

- 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.