

Form 207HCC Instructions

General Instructions

Complete this return in blue or black ink only.

Due Date: This return is due on or before March 1, 2013, for health care center tax liability for calendar year 2012.

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;
- 2012 Form 2071, if applicable; and
- 2012 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.

Spouses in a Same Sex Marriage: Any reference to spouses includes spouses in a same sex marriage.

Line Instructions

Line 1: Enter total net direct subscriber charges received during calendar year 2012 on any new or renewal contract.

Line 2: Enter net direct subscriber charges received during calendar year 2012 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 2012 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 2012 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 2012 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 2012 from the federal government to provide health care coverage for Medicare patients.

Line 7: Enter net direct subscriber charges received during calendar year 2012 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 2012 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 2012 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 2012 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 to this return.

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

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, 2013.

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 2013 estimated health care center 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 2013 estimated health care center tax as of March 1, 2013, or the date that this return is filed, whichever is later. Therefore, if this return is filed after March 15, 2013, your estimated health care center payment for March 15, 2013, 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 your checking or savings account.

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 or savings withdrawal slip. Your bank account number generally follows the bank routing number. Do not include the check number as part of your account number. Bank account numbers can be up to 17 characters. 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 automatically be mailed.

Line 21f: Federal banking rules require DRS to request information about foreign 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 23a: Late Payment Penalty: Multiply Line 22 by 10%. Enter the result or \$50, whichever is greater.

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 2071, 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 "2012 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 a principal 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.