

HCP-101 EXT

Application for Extension of Time for Payment of Quarterly Health Care Provider Fees

Complete in blue or black ink only.

This form is not an extension of time to file.

You must file this form on or before the due date of your return or your extension request will be denied.

Taxpayer Type or Print	Taxpayer name		For calendar quarter ending ▶	
	Address	Number and street	PO Box	
	City, town, or post office		State	ZIP code
				▶
			▶	
			▶	
			▶	
			▶	

- I request a first **extension** to pay my Hospital Provider User Fee of\$ _____
- I request a second **extension** to pay my Hospital Provider User Fee of\$ _____
- I request a first **extension** to pay my Intermediate Care Facility Provider User Fee of\$ _____
- I request a second **extension** to pay my Intermediate Care Facility Provider User Fee of\$ _____
- I request a first **extension** to pay my Nursing Home Provider User Fee of\$ _____
- I request a second **extension** to pay my Nursing Home Provider User Fee of\$ _____

This extension is necessary and payment of the tax at this time will cause me undue hardship because: (If more space is needed, attach a separate sheet.) _____

Any request submitted without proper supporting documentation will be denied.

Declaration: I declare under penalty of law that I have examined this return and all 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, 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.	Authorized agent or officer's signature		Date	Telephone number - -
	Authorized agent or officer's name (print)			Title
	Email address			
	Paid preparer's signature		Date	Preparer's SSN or PTIN
	Firm's name and address			FEIN

HCP-101 EXT Instructions

How to Get an Extension of Time to Pay: To request an extension of time to pay your quarterly health care provider fee, you must complete **Form HCP-101 EXT** in its entirety.

Purpose: The Commissioner of Revenue Services may grant an extension of time for payment of your quarterly health care provider fee if you can show it will cause you undue hardship to pay the fee on the date it is due. Form HCP-101 EXT must be filed with the Commissioner on or before the due date of the quarterly health care provider fee return.

You may not receive a denial letter before the due date of the fee depending on the date you submit your request. For example, you will not receive a denial letter before the payment due date if you submit your extension request on the payment due date.

If the due date falls on a Saturday, Sunday, or legal holiday, the request will be considered timely if filed by the next business day.

Undue hardship means more than mere inconvenience. Undue hardship must be demonstrated by a showing that the taxpayer is at substantial risk of defaulting on a bond covenant or similar obligation if the taxpayer were to make payment on the due date of the amount for which the extension is requested. The request **must** include complete information of the taxpayer's inability, due to undue hardship, to make payment of the fee on or before the due date of such payment. The Commissioner will not grant any extension for a general statement of hardship by the taxpayer or for the convenience of the taxpayer.

Who May File Form HCP-101 EXT: Filers of the following forms may file Form HCP-101 EXT:

- **HHP-101**, *Hospital Provider User Fee*;
- **ICF-201**, *Intermediate Care Facility Provider User Fee*; and
- **PNH-202**, *Nursing Home Provider User Fee*.

Limitation: As a general rule, an extension of time to pay any part of the fee shown on your return is limited to three months from the date that payment is due. Upon the showing of extraordinary circumstances, the Commissioner may grant an additional extension not exceeding three months from the original extended due date of payment.

Supporting Documents: You **must** provide proper documentation to support your claim of undue hardship. Such documentation includes, but is not limited to, financial statements, bond covenants, cash flow analysis, etc.

Where to file Form HCP-101 EXT: Taxpayers may submit Form HCP-101 EXT to DRS via a secure email application or fax.

- **Secure Email:** Taxpayers may submit Form HCP-101 EXT and all supporting documentation to DRS by sending a secure email to the following email address:

DRSHealthCareProviderTaxExtensionRequest@po.state.ct.us

Do not send an unsecure email to this address.

- **Fax:** Taxpayers may fax Form HCP-101 EXT and all supporting documentation to DRS at **860-541-2425**.

Requests submitted without proper supporting documentation will be denied.

Notification and Payment: DRS will notify you only if your request for an extension of time to pay is denied. If your request is approved, you must submit payment by the extended due date electronically by visiting **portal.ct.gov/TSC** to make a

direct tax payment. Even if your request has been approved, **portal.ct.gov/TSC** may display penalty and interest. If your request has been approved and you have not received notice that your request has been denied, disregard any displayed penalty and interest and make a payment of the tax amount only.

Tax Returns: This request is only for an extension of time to pay; it is not for an extension of time to file your tax return. You must timely file your tax return, even if you are filing a request for an extension of time to pay. If you fail to timely file your return, **portal.ct.gov/TSC** may display penalty and interest erroneously or you may receive an erroneous bill.

Interest and Penalty: If the extension of time for payment is approved, no penalty will be imposed and no interest shall accrue during the period of time for which the extension is granted if the fee due is paid on or before the end of the extension period.

If the extension of time to pay is not granted and payment is not made by the original due date, a penalty of 10% of the amount of the fee underpaid will be applied, and interest will accrue at the rate of 1% per month, or fraction thereof, from the original due date of the fee until the date of payment. If the extension of time to pay is granted and payment is not made by the extended due date, penalty of 10% of the amount of the fee underpaid will be applied, and interest will accrue at the rate of 1% per month, or fraction thereof, from the extended due date of the fee until the date of payment. In either case, a billing statement will be issued to you.

Penalty Waiver: You may request a penalty waiver. To make a penalty waiver request, taxpayers must complete **Form DRS-PW**, *Request for Waiver of Civil Penalty*. Taxpayers may mail Form DRS-PW to the address listed below or fax it to the Operations Bureau/Penalty Waiver at 860-297-5727.

Department of Revenue Services
Operations Bureau/Penalty Waiver
PO Box 5089
Hartford CT 06102-5089

DRS will not consider a penalty waiver request unless it is accompanied by a fully completed and properly executed Form DRS-PW. For detailed information about the penalty waiver process, see **Policy Statement 2019(3)**, *Requests for Waiver of Civil Penalties*.

Signature: An authorized agent or officer **must** sign this form.

Paid Preparer's Signature: Anyone you pay to prepare your return **must** sign and date it. Paid preparers **must also** enter their SSN or Personal Tax Identification Number (PTIN) and their firm's Federal Employer Identification Number (FEIN) in the spaces provided.

For More Information: Call DRS Monday through Friday, 8:30 a.m. to 4:30 p.m. at:

- **800-382-9463** (Connecticut call outside Greater Hartford calling area); **or**
- **860-297-5962** (from anywhere).

TTY, TDD, and Text Telephone users only may transmit inquiries anytime by calling 860-297-4911. Taxpayers may also call 711 for relay services. A taxpayer must tell the 711 operator the number he or she wishes to call. The relay operator will dial it and then communicate using a TTY with the taxpayer.