

HHP-2020

Second Hospital User Fee

Return Fiscal Year 2020

For period ending

(New 01/20)

Complete this return in blue or black ink. The Second Hospital User Fee must be paper filed, but paid electronically.

When to File: Form **HHP-2020** is due on or before the last day of January 2020, April 2020, and July 2020, even if no fee is due. If the due date falls on a Saturday, Sunday, or legal holiday, the return will be considered timely if filed by the next business day. **Do not use this return for calendar quarters beginning on or after July 1, 2020.**

Read the instructions before completing this return.

Taxpayer Type or Print	Name of hospital		Connecticut Tax Registration Number	
	Address		Federal Employer ID Number (FEIN)	
	Number and street		CT Dept. of Public Health License Number	
	PO Box		Date received (DRS use only)	
	City, town, or post office		State	ZIP code

Check if applicable: Amended Return

1.	Net revenue from inpatient hospital services for federal fiscal year 2016. See instructions	1.		00
2.	Inpatient Hospital User Fee due for fiscal year 2020: Multiply Line 1 by 6%.	2.		00
3.	Net revenue from outpatient hospital services for federal fiscal year 2016. See instructions.	3.		00
4.	Outpatient Hospital User Fee due for fiscal year 2020: Multiply Line 3 by 12.0942%. See instructions.	4.		00
5.	Total Hospital User Fee due for fiscal year 2020: Add Line 2 and Line 4.	5.		00
6.	Payment made for the quarter ending September 30, 2019	6.		00
7.	Balance due for fiscal year 2020: Subtract Line 6 from Line 5.	7.		00
8.	Amount due with return: Divide Line 7 by 3.	8.		00
9.	Add: (a) Interest \$ _____ and (b) Penalty \$ _____	9.		00
10.	Total amount due: Add Line 8 and Line 9.	10.		00

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, 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.

May DRS contact the preparer shown below about this return?
Yes <input type="checkbox"/> No <input type="checkbox"/>

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
	Paid preparer's name (print)		Telephone number	
	Firm's name and address		FEIN	

General Instructions

For fiscal year 2020, each hospital must use form **HHP-2020, Second Hospital User Fee Return Fiscal Year 2020**, to file and pay the remaining balance due for the fee imposed on net revenue from inpatient hospital services and outpatient hospital services.

For fiscal year 2020, hospitals are required to treat the payment of the Second Hospital User Fee made for the period ending September 30, 2019, as an estimated payment, and are required to pay the remaining balance due in three equal installments on or before January 31, 2020, April 30, 2020, and July 31, 2020. This return is to assist in reconciling the amounts due on each of these dates.

Hospitals must file this return by mailing it to the address listed below. All payments must be made electronically.

This return should not be used to file for calendar quarters beginning on or after July 1, 2020.

Required information: Enter the period date, the Connecticut Tax Registration Number, Federal Employer Identification Number (FEIN), and the Connecticut Department of Public Health Hospital License Number in the spaces provided.

If you are amending a prior return, check the box for *Amended Return* on the return.

Due Date: The return is due on or before January 31, 2020, April 30, 2020, and July 31, 2020, even if no fee is due. If the due date falls on a Saturday, Sunday, or legal holiday, the return will be considered timely if filed by the next business day.

Mail return to:

Department of Revenue Services
Audit Division/Public Services Unit
Second Hospital User Fee
450 Columbus Blvd Ste 1
Hartford, CT 06103-1837

You must pay the amount due electronically.

Visit portal.ct.gov/TSC to use the **Taxpayer Service Center (TSC)** to pay this return. Using this option authorizes the Department of Revenue Services (DRS) to electronically withdraw a payment from your bank account (checking or savings) on a date you select up to the due date.



How to make a payment: On the *Main Menu* of the **TSC**, select *Make Payment Only* from the column on the lower right side of the screen. Do **not** select *Hospital User Fee* from the *File A Return* column on the left side of the screen. Select payment dates on or before January 31, 2020, April 30, 2020, and July 31, 2020, for each return filed.

Rounding Off to Whole Dollars: You must round off cents to the nearest whole dollar on your return and schedules. If you do not round, DRS will disregard the cents. Round down to the next lowest dollar all amounts that include 1 through 49 cents. Round up to the next highest dollar all amounts that include 50 through 99 cents.

Line Instructions

Line 1: Enter the audited net revenue from inpatient hospital services for federal fiscal year 2016. This is the amount listed on the Exhibit 2 of the Settlement Agreement the hospitals entered into with the state.

Line 2: Multiply the amount on Line 1 by 6%. Enter the Inpatient Hospital User Fee due.

Line 3: Enter the audited net revenue from outpatient hospital services for federal fiscal year 2016. This is the amount listed on the Exhibit 2 of the Settlement Agreement the hospitals entered into with the state. Hospitals exempt from the fee imposed on net revenue from outpatient hospital services should enter zero ("0").

Line 4: Multiply the amount on Line 3 by the fee rate imposed on net revenue from outpatient hospital services. 2019 Conn. Pub. Acts 19-1 (Dec. Spec. Sess.), § 1 sets the fee rate for the provision of outpatient hospital services at \$890,000,000 less the total inpatient hospital user fee from all hospitals divided by the total audited net outpatient hospital revenue from all hospitals. As provided in 2019 Conn. Pub. Acts 19-1 (Dec. Spec. Sess.), § 1, under the formula prescribed by law, the effective fee rate for the provision of outpatient hospital services is 12.0942%. Enter the Outpatient Hospital User Fee due.

Line 5: Add the amount on Line 2 and the amount on Line 4. Enter the total Hospital User Fee due for fiscal year 2020.

Line 6: Enter the total amount of the payment of Second Hospital User Fee the hospital made for the quarter ending September 30, 2019, exclusive of penalty and interest. If the hospital did not make a timely payment because it was on extension, please follow the directions in the Notice that you received.

Line 7: Subtract the amount on Line 6 from the amount on Line 5 for the total balance due for fiscal year 2020.

Line 8: Divide Line 7 by 3 for the amount due with this return.

Line 9a: Interest is computed at 1% per month or fraction of a month, on the underpayment of the fee, from the original due date of the return through the date of payment.

Line 9b: Penalty for Failure to Pay Fee When Due: 10% of the fee due or \$50, whichever is greater.

Line 9: Add the amount on Line 9a and the amount on Line 9b. Enter the total interest and penalty due.

Line 10: Add the amount on Line 8 and the amount on Line 9. Enter the total amount due.