

Form UCT 212 EDC

Electric Distribution Companies

Gross Earnings Tax Return

Form UCT 212 EDC 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. Form UCT 212 EDC **can be filed and paid electronically** using **myconneCT** at portal.ct.gov/DRS-myconneCT.



Please correct your name and address if shown incorrectly.

▶	Connecticut Tax Registration Number
▶	For calendar quarter ending
▶	Federal Employer ID Number (FEIN)
▶	Date received (DRS use only)

Amended return
 Change of address

1.	Income from electric transmission services or electric distribution services allocable to residential service	▶	1.	00
2.	Competitive transition assessment allocable to residential service	▶	2.	00
3.	Systems benefit charge allocable to residential service	▶	3.	00
4.	Conservation and load management program assessment allocable to residential service	▶	4.	00
5.	Renewable Energy Investment Fund assessment allocable to residential service	▶	5.	00
6.	Add Lines 1 through 5.	▶	6.	00
7.	Multiply Line 6 by 6.8% (0.068).	▶	7.	00
8.	Income from electric transmission services or electric distribution services allocable to other than residential service	▶	8.	00
9.	Income from electric transmission services or electric distribution services to companies described in Conn. Gen. Stat. § 12-265(c).	▶	9.	00
10.	Subtract Line 9 from Line 8.	▶	10.	00
11.	Competitive transition assessment allocable to other than residential service	▶	11.	00
12.	Systems benefit charge allocable to other than residential service	▶	12.	00
13.	Conservation and load management program assessment allocable to other than residential service	▶	13.	00
14.	Renewable Energy Investment Fund assessment allocable to other than residential service	▶	14.	00
15.	Add Lines 10 through 14.	▶	15.	00
16.	Multiply Line 15 by 8.5% (0.085).	▶	16.	00
17.	Add Line 7 and Line 16.	▶	17.	00
18.	Total credits: Attach Form CT-1120K, Business Tax Credit Summary . See instructions.	▶	18.	00
19.	Tax due: Subtract Line 18 from Line 17.	▶	19.	00
20.	If late, enter penalty. See instructions.	▶	20.	00
21.	If late, enter interest. See instructions.	▶	21.	00
22.	Amount due: Add Lines 19, 20, and 21.	▶	22.	00

This form **can be filed and paid electronically** using **myconneCT** at portal.ct.gov/DRS-myconneCT.

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.

Sign here Keep a copy of this return for your records.	Signature of corporate officer	Title	Date	Telephone number — —	
	Print name of corporate officer				
	Paid preparer's signature			Date	PTIN
	Firm's name and address			FEIN	Telephone number — —

Form UCT 212 EDC Instructions

General Instructions

Form UCT 212 EDC, *Electric Distribution Companies Gross Earnings Tax Return*, must be filed 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.

Municipal Electric Utilities: Before completing this return, municipal electric utilities should see **Special Notice 2006(6)**, *2006 Legislative Changes Affecting Municipal Electric Utilities*.

Filing and Paying Electronically

Form UCT 212 EDC can be filed and paid electronically using **myconneCT**. DRS **myconneCT** allows taxpayers to electronically file, pay and manage state tax responsibilities.



Filing and Paying by Mail

If you file by mail, complete the return in blue or black ink only. Do not use staples.

Mail this return to:

Department of Revenue Services
Processing Section
PO Box 2990
Hartford CT 06104-2990

If you pay by mail, make check payable to: **Commissioner of Revenue Services**. DRS may submit your check to your bank electronically.

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, the Department of Revenue Services (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 all income from electric transmission services or electric distribution services classified as income by the Department of Energy and Environmental Protection (DEEP) in the uniform systems of accounts allocable to residential service.

Line 2: Enter the competitive transition assessment collected under Conn. Gen. Stat. § 16-245g allocable to residential service.

Line 3: Enter the systems benefit charge collected under Conn. Gen. Stat. § 16-245f allocable to residential service.

Line 4: Enter the conservation and load management program assessment charged under Conn. Gen. Stat. § 16-245m allocable to residential service.

Line 5: Enter the Renewable Energy Investment Fund assessment charged under Conn. Gen. Stat. § 16-245n allocable to residential service.

Line 6: Add the amounts entered on Lines 1 through 5.

Line 7: Multiply the amount entered on Line 6 by 6.8%.

Line 8: Enter all income from electric transmission services or electric distribution services classified as income by DEEP in the uniform system of accounts allocable to other than residential service.

Line 9: Enter the amount from Line 8 from electric transmission services or electric distribution services for use directly by companies engaged in a manufacturing production process.

A **manufacturing production process** is any process described in classifications 2000 through 3999 of the *Standard Industrial Classification Manual*, United States Office of Management and Budget, 1987 edition; or in sector 31, 32, or 33 of the *North American Industry Classification Systems (NAICS) United States, 1997*.

Line 10: Subtract Line 9 from Line 8.

Line 11: Enter the competitive transition assessment collected under Conn. Gen. Stat. § 16-245g allocable to other than residential

service. Include the amount of assessment collected from companies described in Conn. Gen. Stat. § 12-265(c).

Line 12: Enter the systems benefit charge collected under Conn. Gen. Stat. § 16-245f allocable to other than residential service. Include the amount collected from companies described in Conn. Gen. Stat. § 12-265(c).

Line 13: Enter the conservation and load management program assessment charged under Conn. Gen. Stat. § 16-245m allocable to other than residential service. Include the amount charged to companies described in Conn. Gen. Stat. § 12-265(c).

Line 14: Enter the Renewable Energy Investment Fund assessment charged under Conn. Gen. Stat. § 16-245n allocable to other than residential service. Include the amount charged to companies described in Conn. Gen. Stat. § 12-265(c).

Line 15: Add the amounts entered on Lines 10 through 14.

Line 16: Multiply the amount entered on Line 15 by 8.5%.

Line 17: Add the amounts entered on Line 7 and Line 16.

Line 18: Connecticut Business Tax Credits.

Your company may be eligible to claim certain Connecticut business tax credits. For information on Connecticut business tax credits your company may be eligible to claim, see **Informational Publication 2010(13)**, *Guide to Connecticut Business Tax Credits*. If your company claims Connecticut business tax credits, complete and attach **Form CT-1120K**, *Business Tax Credit Summary*, to the return.

Line 19: Subtract Line 18 from Line 17.

Line 20: If the amount entered on Line 19 is not paid when due, enter 10% of the amount not paid when due or \$50, whichever is greater.

Line 21: If the amount entered on Line 19 is not paid when due, multiply the amount not paid by 1% per month or fraction of a month from the due date to the date of payment.

Line 22: Add the amounts entered on Lines 19, 20, and 21.

Paid Preparer Information: A paid preparer must sign and date Form UCT-212 EDC. Paid preparers must also enter their Social Security Number (SSN) or Preparers Tax Identification Number (PTIN) and their firm's name, address, and Federal Employer Identification Number (FEIN) in the spaces provided.

For Additional Information on Form UCT 212 EDC

Call the Business Tax Subdivision/Excise Tax Field Unit at **860-541-3224**, Monday through Friday, 8:30 a.m. to 4:30 p.m.

For Further Information

Visit the DRS website at portal.ct.gov/DRS for more information.

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

- **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. 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.

E-Services Update

A new modernized system, **myconneCT**, will replace the **TSC** (Taxpayer Service Center) as part of a multi-year, multi-phase project. Many tax types are already able to be filed using **myconneCT** and more will be added each year. Use **myconneCT** to file taxes, make payments, view filing history, and communicate with the agency simply and more efficiently on virtually any mobile device, including laptops, tablets, and smartphones, 24 hours a day, 7 days a week. For updated information on the progress of this project and the transition schedule for specific taxes, please visit the DRS website at portal.ct.gov/DRS-myconneCT.