



Form 207 HCC
Connecticut Health Care Center
Tax Return
(Rev. 09/21)

2020



Form 207 HCC can be filed and paid electronically using myconnectCT at portal.ct.gov/DRS-myconnectCT.

Name of company			Connecticut Tax Registration Number		
Address of company			Number and street	PO Box	
City, town, or post office			State	ZIP code	
			Federal Employer Identification Number (FEIN)		
			NAIC Company Code		

General Information

A. Check if this is an amended return.

B. Change of: Address Domicile, enter new domicile: _____

C. If this is a short period, enter period covered by this return: _____ to _____
M M - D D - Y Y Y Y M M - D D - Y Y Y Y

D. If this is a final return, is the insurance company:
 No longer licensed in Connecticut; out of business Merged/reorganized _____
Enter survivor's CT Tax Registration No.

E. The insurance company is currently in:
 Receivership Rehabilitation Liquidation Date entered into: _____
M M - D D - Y Y Y Y

Complete Insurance Premiums Tax Calculation on reverse.

Visit the Department of Revenue Services (DRS) website at portal.ct.gov/DRS-myconnectCT to file and pay electronically.

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, 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.	Signature of principal officer	Title	Date
	Print name of principal officer		Telephone number
	Email address of principal officer		
	Paid preparer's signature	Date	Preparer's SSN or PTIN
	Firm's name, address, and ZIP code	Firm's FEIN	Telephone number



[Empty box for CT Tax Registration Number]

Insurance Premiums Tax Calculation: See instructions.

DEDUCTIONS

1.	Total net direct subscriber charges less returned charges, including cancellations: See instructions.	1.	▶	[]	.00
Subscriber charges received from:					
2.	The State of Connecticut to provide health care coverage for state employees, retirees, or their dependents	2.	▶	[]	.00
3.	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	3.	▶	[]	.00
4.	Connecticut municipalities to provide health coverage for their employees and dependents	4.	▶	[]	.00
5.	Nonprofit organizations or community action agencies to provide health coverage for their employees and dependents	5.	▶	[]	.00
6.	The federal government to provide coverage for Medicare patients	6.	▶	[]	.00
7.	The State of Connecticut to provide health care coverage for Medicaid recipients	7.	▶	[]	.00
8.	The State of Connecticut to provide health care coverage for eligible beneficiaries under the HUSKY Health or the HUSKY Plus programs	8.	▶	[]	.00
9.	The federal Employees Health Benefits Fund to provide coverage for qualified enrollees	9.	▶	[]	.00
10.	Individuals eligible for a health coverage tax credit and individuals eligible for a retirement benefit from the Connecticut municipal employees' retirement system and their dependents	10.	▶	[]	.00
11.	Total deductions: Add Lines 2 through 10.	11.	▶	[]	.00
12.	Subtract Line 11 from Line 1.	12.	▶	[]	.00
13.	Tax: Multiply Line 12 by 1.50% (.0150).	13.	▶	[]	.00
14.	Enter amount from Form CT-207K , Part 4, Line 36, Column C.	14.	▶	[]	.00
15.	Enter your CLHIGA assessment credit. See instructions.	15.	▶	[]	.00
16.	Add Lines 14 and 15.	16.	▶	[]	.00
17.	Net tax: Subtract Line 16 from Line 13. If less than zero, enter zero "0."	17.	▶	[]	.00
18.	Overpayment applied from prior year.	18.	▶	[]	.00
19.	Payments made with estimated tax payment coupons Forms 207 HCC ESA, ESB, ESC, and ESD .	19.	▶	[]	.00
20.	Payments made with extension request Form 207/207 HCC EXT .	20.	▶	[]	.00
21.	Total prior payments: Add Lines 18, 19, and 20.	21.	▶	[]	.00
22.	If Line 21 is greater than Line 17, enter amount overpaid.	22.	▶	[]	.00
23a.	Amount to be applied to 2021 estimated tax	23a.	▶	[]	.00
23b.	Amount to be refunded	23b.	▶	[]	.00
23.	Total amount applied and refunded: Add Line 23a and Line 23b.	23.	▶	[]	.00
For faster refund, use Direct Deposit by completing Lines 23c, 23d, and 23e.					
23c.	Checking ▶ [] Savings ▶ []	23e.	Account number ▶ []		
23d.	Routing number ▶ []	23f.	Will this refund go to a bank account outside the U.S.? ▶ []	Yes	
24.	If Line 17 is greater than Line 21, enter amount owed.	24.	▶	[]	.00
25a.	If late: Penalty. See instructions.	25a.	▶	[]	.00
25b.	If late: Interest. See instructions.	25b.	▶	[]	.00
25.	Total penalty and interest: Add Line 25a and Line 25b.	25.	▶	[]	.00
26.	Interest on underpayment of estimated tax: Attach Form 2071 . See instructions.	26.	▶	[]	.00
27.	Balance due with this return: Add Lines 24, 25, and 26.	27.	▶	[]	.00

Form 207 HCC Instructions

General Instructions

Form 207 HCC is due on or before March 1, 2021, for health care center tax liability for calendar year 2020.

Filing and Paying Electronically

Form 207 HCC 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 this return in blue or black ink only. Do not use staples.

Please note that each form is year specific. To prevent any delay in processing your return, the correct year's form **must** be submitted to DRS.

Mail this return to:

Department of Revenue Services
State of Connecticut
PO Box 2990
Hartford CT 06104-2990

If you pay by mail, make check payable to **Commissioner of Revenue Services**. Write "**2020 Form 207 HCC**" and your Connecticut Tax Registration Number on the front of your check. DRS may submit your check to your bank electronically.

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, as filed with the Connecticut Insurance Department;
- 2020 Schedule GAA, if applicable;
- 2020 Form 207I, if applicable;
- 2020 Form CT-207K, if applicable; **and**
- Any forms, certificates, and/or supporting documents required to claim credits, 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 20.

Line Instructions

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

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

Line 7: Enter net direct subscriber charges received during the calendar year 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 the calendar year 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 Health or the HUSKY Plus programs.

Line 9: Enter net direct subscriber charges received during the calendar year 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 the calendar year 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. Include any forms, certificates, and/or supporting documents required to claim credits, if applicable.

Line 15: To claim the CLHIGA credit, you must complete and attach a **2020 Schedule GAA, Insurance Guaranty Association Credit**.

Line 19: Enter estimated payments made with **Forms 207 HCC ESA, ESB, ESC, and ESD**.

Line 20: 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, 2021.

Line 22: If Line 17 is greater than Line 21, subtract Line 21 from Line 17. This is the amount of tax you owe.

Line 23: Add Line 23a and Line 23b. **Your election to apply your overpayment to your 2021 estimated health care center tax or to have your overpayment refunded to you is irrevocable.**

Line 23a: Enter the amount of overpayment you want applied to your 2021 estimated health care center tax. The overpayment will be treated as an estimated tax payment made on the fifteenth day of March of the calendar year it is being applied to if this return is filed on time or if the tax return is filed within the extension period if a timely request for extension was filed. **A request to apply an overpayment to the following year is irrevocable.**

Line 23b: Enter the amount of overpayment you want refunded to you.

Lines 23c through 23e: Get your refund faster by choosing **direct deposit**. Complete Lines 23c, 23d, and 23e 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 23d and 23e. Your bank routing number is the first nine-digit number printed on your check or savings account. 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 23f: 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 25a: Late Payment Penalty: Multiply Line 24 by 10%. Enter the result or \$50, whichever is greater.

The image shows a portion of Form 101, 'Name of Depositor' and 'Name of your Bank'. The 'Name of your Bank' section contains a routing number '092125789' and an account number '091 025 025413'. Arrows point from the labels 'Routing Number' and 'Account Number' below to these respective numbers. The routing number is circled in red, and the account number is circled in blue. The account number is split into three groups: '091', '025', and '025413'. The zip code '0101' is also visible.

Line 25b: Multiply Line 24 by 1% per month or fraction of a month from the original due date of the return to the date of payment.

Line 26: 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 Form 2071, Line 22.

Line 27: Add the amounts from Lines 24, 25, and 26.

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.

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.