

Department of Revenue Services PO Box 2990 Hartford CT 06104-2990 207HCCES 0122W 01 9999



Form 207 HCC ESA 2022 Estimated Connecticut

Health Care Center Tax





Payment Coupon - First Installment See instructions.

For calendar year ending	Connecticut Insurance Premiums Tax Registration Number	Federal Employer ID Number (FEIN)
Name of company		
Address of company (number and street)	PO Box	
City, town, or post office	State ZIP code	Payment amount due
		.00

Complete Schedule 1, on reverse, to calculate your payment amount.

Due date: March 15 of the calendar year above. If the due date falls on a Saturday, Sunday, or legal holiday, payment will be considered timely if made by the next business day.

Visit us at **portal.ct.gov/DRS** for more information.

File and pay Form 207 HCC ES electronically using myconneCT at portal.ct.gov/DRS-myconneCT.



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

Who Must File These Coupons

Each health care center whose health care center tax, after the application of guaranty association assessment offsets and general business tax credits, for the calendar year will be \$1,000 or more must file these coupons. Other health care centers should not file these coupons.

Do not mail Form 207 HCC ES payment coupons if no payment is due or the payment is made electronically.

Due Date

March 15 of the calendar year for Form 207 HCC ESA and June 15 of the calendar year for Form 207 HCC ESB.

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

Required Annual Payment

For estimated health care center tax purposes, a health care center's required annual payment is the lesser of:

- 90% of the tax shown on its current year Form 207 HCC after the application of guaranty association assessment offsets and general business tax credits; or
- 100% of the tax shown on its prior year Form 207 HCC, Line 17.

Interest

If a payment due with these coupons is not made on or before the due date of the coupon, interest will accrue at the rate of 1% per month or fraction of a month on the amount not paid from the due date of the coupon until the date of payment.

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 the Department of Revenue Services (DRS).



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Form 207 HCC ESB

2022 Estimated Connecticut **Health Care Center Tax**





	Payment Coupon - Second Installment	See instructions.
For calendar year ending	Connecticut Insurance Premiums Tax Registration Number	Federal Employer ID Number (FEIN)
Name of company		
Address of company (number and street)	PO Box	
City, town, or post office	State ZIP code	Payment amount due .00

Complete Schedule 1, on reverse, to calculate your payment amount.

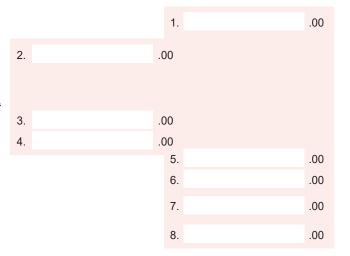
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Schedule 1 - First Installment Calculation

- 1. Tax shown on prior year Form 207 HCC, Line 17, multiplied by 30% (.30).
- Estimated health care center tax due for the current year prior to the application of any tax credits.
- Estimated guaranty association assessment offset and estimated general business tax credits to be applied against health care center tax due for the current year. General business tax credits may not exceed amount entered on Form CT-207K, Insurance/Health Care Center Tax Credit Schedule, Part 4, Line 36, Column C.
- 4. Subtotal: Subtract Line 3 from Line 2.
- 5. Current year first installment: Multiply Line 4 by 27% (.27).
- 6. First installment due: Lesser of Line 1 or Line 5.
- 7. Overpayment from prior year applied to estimated tax for current year.
- Payment due with this coupon: Subtract Line 7 from Line 6. Enter amount here and on Form 207 HCC ESA, Payment amount due line.

Form 207HCC ESA Back (Rev. 01/22)

Visit us at **portal.ct.gov/DRS** for more information.





Visit the DRS website at portal.ct.gov/DRS-myconneCT to file and pay this return electronically.

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Schedule 1 - Second Installment Calculation

- 1. Tax shown on prior year Form 207 HCC, Line 17, multiplied by 60% (.60).
- Estimated health care center tax due for the current year prior to the application of any tax credits.
- Estimated guaranty association assessment offset and estimated general business tax credits to be applied against health care center tax due for the current year. General business tax credits may not exceed amount entered on Form CT-207K, Insurance/Health Care Center Tax Credit Schedule, Part 4, Line 36, Column C.
- 4. Subtotal: Subtract Line 3 from Line 2.
- 5. Current year second installment: Multiply Line 4 by 54% (.54).
- 6. Second installment due: Lesser of Line 1 or Line 5.
- Amount paid with Form 207 HCC ESA plus overpayment from prior year applied to estimated tax for current year.
- Payment due with this coupon: Subtract Line 7 from Line 6.
 Enter amount here and on Form 207 HCC ESB, Payment amount due line.



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1.	.00	
	5.	.00
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ed to	7.	.00
	8.	.00



Department of Revenue Services PO Box 2990 Hartford CT 06104-2990 207HCCES 0122W 01 9999



Form 207 HCC ESC

2022 Estimated Connecticut Health Care Center Tax



2022



Payment Coupon - Third Installment

See instructions.

For calendar year ending M M - D D - Y Y Y Y	Connecticut Insurance Premiums Tax Registration Number	Federal Employer ID Number (FEIN)
Name of company		
Address of company (number and street)	PO Box	
City, town, or post office	State ZIP code	Payment amount due
		.00

Complete Schedule 1, on reverse, to calculate your payment amount.

Due date: September 15 of the calendar year above. If the due date falls on a Saturday, Sunday, or legal holiday, payment will be considered timely if made by the next business day.

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File and pay Form 207 HCC ES electronically using myconneCT at portal.ct.gov/DRS-myconneCT.



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

Who Must File These Coupons

Each health care center whose health care center tax, **after** the application of guaranty association assessment offsets and general business tax credits, for the calendar year will be \$1,000 or more **must** file these coupons. Other health care centers should not file these coupons.

Do **not** mail Form 207 HCC ES payment coupons if no payment is due or the payment is made electronically.

Due Date

September 15 of the calendar year for Form 207 HCC ESC and December 15 of the calendar year for Form 207 HCC ESD.

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

Required Annual Payment

For estimated health care center tax purposes, a health care center's required annual payment is the lesser of:

- 90% of the tax shown on its current year Form 207 HCC after the application of guaranty association assessment offsets and general business tax credits; or
- 100% of the tax shown on its prior year Form 207 HCC, Line 17.

Interest

If a payment due with these coupons is not made on or before the due date of the coupon, interest will accrue at the rate of 1% per month or fraction of a month on the amount not paid from the due date of the coupon until the date of payment.

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 the Department of Revenue Services (DRS).



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Form 207 HCC ESD

2022 Estimated Connecticut Health Care Center Tax

Payment Coupon - Fourth Installment



2022



See instructions

	Payment Coupon - Fourth installment	See instructions.
For calendar year ending	Connecticut Insurance Premiums Tax Registration Number	Federal Employer ID Number (FEIN)
Name of company		
Address of company (number and street)	РО Вох	
City, town, or post office	State ZIP code	Payment amount due .00

Complete Schedule 1, on reverse, to calculate your payment amount.

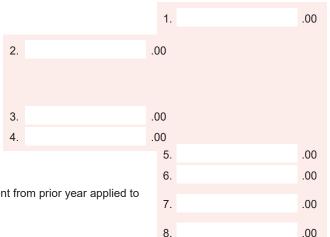
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Schedule 1 - Third Installment Calculation

- 1. Tax shown on prior year Form 207 HCC, Line 17, multiplied by 80% (.80).
- 2. Estimated health care center tax due for the current year **prior to** the application of any tax credits.
- Estimated guaranty association assessment offset and estimated general business tax credits to be applied against health care center tax due for the current year. General business tax credits may not exceed amount entered on Form CT-207K, Insurance/Health Care Center Tax Credit Schedule, Part 4, Line 36, Column C.
- 4. Subtotal: Subtract Line 3 from Line 2.
- 5. Current year third installment: Multiply Line 4 by 72% (.72).
- Third installment due: Lesser of Line 1 or Line 5.
- 7. Amount paid with Forms 207 HCC ESA and 207 HCC ESB plus overpayment from prior year applied to estimated tax for current year.
- Payment due with this coupon: Subtract Line 7 from Line 6.
 Enter amount here and on Form 207 HCC ESC, Payment amount due line.

Form 207HCC ESC Back (Rev. 01/22)

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Schedule 1 - Fourth Installment Calculation

- 1. Tax shown on prior year Form 207 HCC, Line 17.
- Estimated health care center tax due for the current year prior to the application of any tax credits.
- Estimated guaranty association assessment offset and estimated general business tax credits to be applied against health care center tax due for the current year. General business tax credits may not exceed amount entered on Form CT-207K, Insurance/Health Care Center Tax Credit Schedule, Part 4, Line 36, Column C.
- 4. Subtotal: Subtract Line 3 from Line 2.
- 5. Current year fourth installment: Multiply Line 4 by 90% (.90).
- 6. Fourth installment due: Lesser of Line 1 or Line 5.
- Amount paid with Forms 207 HCC ESA, 207 HCC ESB and 207 HCC ESC plus overpayment from prior year applied to estimated tax for current year.
- Payment due with this coupon: Subtract Line 7 from Line 6.
 Enter amount here and on Form 207 HCC ESD, Payment amount due line.



IEI 2992	1.	.00
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us overpayment	7.	.00
	8.	.00