Department of Revenue Services State of Connecticut (Rev. 09/23)

# Form 211 CCV

# Certified Competitive Video Service Companies Gross Earnings Tax Return



Form 211 CCV is due on or before the last day of April, July, October, and January for the prior 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 211 CCV can be filed and paid electronically using myconneCT at portal.ct.gov/DRS-myconneCT.

|                 | Name of company   |                         |                   | Con      | necticut Tax Registration I | Number              |  |
|-----------------|---|-------------------------|-------------------|----------|-----------------------------|---------------------|--|
| Taxpaye         | r   |                         |                   | <b>•</b> |                             |                     |  |
| Туре            | Address Number  | r and street            | PO Box            | For      | For calendar quarter ending |                     |  |
| or              |   |                         |                   | Fed      | eral Employer ID Number     | (FFIN)              |  |
| print           | City, town, or post office  | State                   | ZIP code          | lou      |                             |                     |  |
|                 |   |                         |                   |          | e received (DRS use only)   |                     |  |
|                 |   |                         |                   | <b>•</b> |                             |                     |  |
|                 |   |                         |                   |          | Amended return              | ☐ Change of address |  |
|                 | l gross earnings from transmit<br>p providers to subscribers botl |                         |                   | 1.       |                             | 00                  |  |
|                 | age number of subscribers in ter: See instructions.               | Connecticut during the  | calendar<br>•     | 2.       |                             |                     |  |
|                 | rage number of subscribers bong the calendar quarter: See in      |                         | connecticut       | 3.       |                             |                     |  |
| 4. Divid        | de Line 2 by Line 3: Carry to s                                   | ix decimal places.      | •                 | 4.       |                             |                     |  |
| 5. Multi        | iply Line 1 by Line 4.  |                         | •                 | 5.       |                             | 00                  |  |
| 6. Tax:         | Multiply Line 5 by 5% (.05).                                      |                         | •                 | 6.       |                             | 00                  |  |
| 7. Depa         | artment of Energy and Enviror                                     | nmental Protection asse | essment credit    | 7.       |                             | 00                  |  |
| 8. Subt         | ract Line 7 from Line 6. If less                                  | than zero, enter "0."   | •                 | 8.       |                             | 00                  |  |
|                 | eral business tax credit(s): Att<br>lit Summary. See instructions |                         | Business Tax<br>▶ | 9.       |                             | 00                  |  |
| 10. Subt        | ract Line 9 from Line 8. If less                                  | than zero, enter "0."   | •                 | 10.      |                             | 00                  |  |
| 11. If late     | e, enter penalty. See instruction                                 | ons.                    | •                 | 11.      |                             | 00                  |  |
| 12. If late     | e, enter interest. See instruction                                | ons.                    | •                 | 12.      |                             | 00                  |  |
| 13. <b>Tota</b> | Il amount due: Add Lines 10,                                      | 11, and 12.             | •                 | 13.      |                             | 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, 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.

|                   | Signature of Treasurer (or authorized agent or officer)     | Title | Date                   |
|-------------------|---|-------|------------------------|
| Sign Here         | Print Name of Treasurer (or authorized agent or officer)    |       | Telephone Number — —   |
| of this return    | Email Address of Treasurer (or authorized agent or officer) |       |                        |
| for your records. | Paid Preparer's Signature                                   | Date  | Preparer's SSN or PTIN |
|                   | Firm's Name and Address                                     |       | FEIN                   |

## Form 211 CCV Instructions

Form 211 CCV, Certified Competitive Video Service Companies Gross Earnings Tax Return, is due on or before the last day of April, July, October, and January for the preceding 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.

**Address Change:** To change your company's address, check the *Change of address* box on the front of this return. Clearly print the new information.

## **Rounding Off to Whole Dollars**

You must round off cents to the nearest whole dollar on your returns 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. However, if you need to add two or more amounts to compute the amount to enter on a line, include cents and round off **only** the total.

**Example:** Add two amounts (\$1.29 + \$3.21) to compute the total (\$4.50) to enter on a line. \$4.50 is rounded to \$5.00 and entered on the line.

#### **Line Instructions**

**Line 1:** Enter the total amount of gross earnings during the calendar quarter from transmitting video programming by certified competitive video providers to subscribers both inside and outside Connecticut. Do not deduct commissions, rebates, or other payments (except refunds arising from errors or overcharges).

Line 2: Enter the average number of subscribers in Connecticut during the calendar quarter. The average is determined by adding the number of subscribers in Connecticut on the first day of the calendar quarter and the number of subscribers in Connecticut on the last day of the calendar quarter and dividing the total by two.

Line 3: Enter the average number of subscribers both inside and outside Connecticut during the calendar quarter. The average is determined by adding the number of subscribers both inside and outside Connecticut on the first day of the calendar quarter and the number of subscribers both inside and outside Connecticut on the last day of the calendar quarter and dividing the total by two.

**Line 7:** Enter the amount of any assessment actually paid during the calendar quarter to the Department of Energy and Environmental Protection (DEEP) under Conn. Gen. Stat. § 16-49.

Line 9: Your company may be eligible to claim certain Connecticut business tax credits. For information on Connecticut business tax credits that your company may be eligible to claim, see portal.ct.gov/DRS/Publications/Corporation-Credit-Guide/Corporation-Tax-Credit-Guide-Table-of-Contents. If your company claims Connecticut business tax credits, complete and attach Form CT-1120K, Business Tax Credit Summary, to the return.

#### Line 11: Penalty

Late Payment Penalty: The penalty for paying all or a portion of the tax late is 10% of the tax due or \$50 whichever is greater.

**Late Filing Penalty:** The Commissioner of Revenue Services may impose a \$50 penalty for failure to file any return or report required by law to be filed.

**Line 12: Interest:** If you do not pay the tax when due, you will owe interest at the rate of 1% per month or fraction of a month until the tax is paid in full. To compute interest due, multiply Line 6 by the number of months or fraction of a month late, then by 1%.

**Signature:** The treasurer of the company or an authorized agent or officer of the company must sign Form 211 CCV.

**Paid Preparer Signature:** A paid preparer must sign and date Form 211 CCV. Paid preparers must also enter their Social Security Number (SSN) or Preparer Tax Identification Number (PTIN) and their firm's Federal Employer Identification Number (FEIN) in the spaces provided.

#### Filing and Paying Electronically

Form 211 CCV 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**. Write the calendar quarter ending date of the return, "**Form 211 CCV**," and your Connecticut Tax Registration Number on the front of your check. DRS may submit your check to your bank electronically.

### For Additional Information on Form 211 CCV

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

#### For the Latest News

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

## **E-Services Update**

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, please visit the DRS website at **portal.ct.gov/DRS-myconneCT**.