

# Form 211 SATV

## Satellite Companies

### Gross Earnings Tax Return



**Form 211 SATV** 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.

Form 211 SATV can be filed and paid electronically using **myconneCT** at [portal.ct.gov/DRS-myconneCT](http://portal.ct.gov/DRS-myconneCT).

<b>Taxpayer</b>  Type or print	Name of company			Connecticut Tax Registration Number	
	Address                      Number and street                      PO Box			▶ For calendar quarter ending	
	City, town, or post office                      State                      ZIP code			▶ Federal Employer ID Number (FEIN)	
				▶ Date received (DRS use only)	

Amended return                       Change of address

1. Total amount of gross earnings from transmitting video programming by satellite to subscribers both inside and outside Connecticut	▶	1.	\$	00
2. Average number of subscribers in Connecticut during the calendar quarter: See instructions.	▶	2.		00
3. Average number of subscribers, both inside and outside Connecticut, during the calendar quarter: See instructions.	▶	3.		00
4. Divide Line 2 by Line 3: Carry to six decimal places.	▶	4.		
5. Multiply Line 1 by Line 4.	▶	5.	\$	00
6. Tax: Multiply Line 5 by 5% (.05).	▶	6.	\$	00
7. General business tax credit(s): Attach <b>Form CT-1120K, Business Tax Credit Summary</b> . See instructions.	▶	7.	\$	00
8. Subtract Line 7 from Line 6. If zero or less, enter "0."	▶	8.	\$	00
9. If late, enter penalty. See instructions.	▶	9.	\$	00
10. If late, enter interest. See instructions.	▶	10.	\$	00
11. <b>Total amount due:</b> Add Lines 8, 9, and 10.	▶	11.	\$	00

**Declaration:** I declare under the 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.

<b>Sign Here</b>  Keep a copy of this return for your records.	Signature of treasurer (or authorized agent or officer)		Date	Telephone number
	Print name of treasurer (or authorized agent or officer)			Title
	Paid preparer's signature		Date	Preparer's SSN or PTIN
	Firm's name and address			FEIN

# Form 211 SATV

## Instructions

**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 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. 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.

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**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.

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### Line Instructions

**Line 1:** Enter the total amount of gross earnings during the calendar quarter from transmitting video programming by satellite 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:** 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](http://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 9: 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 that is required by law to be filed. **Form 211 SATV, Satellite Companies Gross Earnings Tax Return**, must be filed even if no tax is due.

**Line 10: 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. Multiply the tax not paid when due by 1% then by the number of months or fraction of a month that the payment is late. Enter the result.

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

**Paid Preparer Signature:** A paid preparer must sign and date Form 211 SATV. 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 SATV** 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 SATV**," 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 SATV

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](http://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](http://portal.ct.gov/DRS-myconneCT).