

Form RR-210 Gross Earnings Tax on Railroad Companies

File and pay Form RR-210 electronically using **myconneCT** at portal.ct.gov/DRS-myconneCT.

| | | | | | |
|--|------------------------------|--|-------------------|-------------------------------------|----------|
| Taxpayer Type or Print | Taxpayer name | | | Connecticut Tax Registration Number | |
| | Address | | Number and street | PO Box | |
| | City or town | | | State | ZIP code |
| | Date received (DRS use only) | | | | |

- Check if this is an amended return.
 Check if your address has changed.

Schedule A - To be completed by all railroads operating within and outside Connecticut

| | | | |
|---|---|---|-----------|
| 1. Total track mileage everywhere, including yard tracks, sidings, branches, and spurs | ▶ | 1 | .00 miles |
| 2. Track mileage in Connecticut, including yard tracks, sidings, branches, and spurs | ▶ | 2 | .00 miles |
| 3. Percentage of total track mileage located in Connecticut: Divide Line 2 by Line 1; carry to four decimal places. | ▶ | 3 | . |
| 4. Gross earnings from operations from all sources within and outside Connecticut | ▶ | 4 | 00 |
| 5. Gross earnings apportioned to Connecticut: Multiply Line 3 by Line 4 or enter amount allocated to Connecticut from <i>Schedule C</i> , Line 3, below. | ▶ | 5 | 00 |
| 6. Net railway operating income | ▶ | 6 | 00 |
| 7. Net railway operating income attributable to Connecticut: Multiply Line 3 by Line 6. | ▶ | 7 | 00 |
| 8. Percentage that net railway operating income in Connecticut bears to gross earnings in Connecticut: Divide Line 7 by Line 5; carry to four decimal places. | ▶ | 8 | . |

Schedule B - Computation of tax

| | | | |
|---|---|----|----|
| 1. Taxable gross earnings from <i>Schedule A</i> , Line 5 | ▶ | 1 | 00 |
| 2. Rate: See <i>Tax Rate Table</i> on Page 2. | ▶ | 2 | . |
| 3. Multiply Line 1 by Line 2. | ▶ | 3 | 00 |
| 4. Taxes paid on real estate: Combine totals from <i>Schedules D</i> and <i>E</i> . | ▶ | 4 | 00 |
| 5. Connecticut Business Tax Credit(s): Attach Form CT-1120K , <i>Business Tax Credit Summary</i> . See instructions on Page 2. | ▶ | 5 | 00 |
| 6. Add Line 4 and Line 5. | ▶ | 6 | 00 |
| 7. Subtract Line 6 from Line 3. | ▶ | 7 | 00 |
| 8. Expenditures in compliance with tax exempt projects under Conn. Gen. Stat. §§13b-226 through 13b-233 | ▶ | 8 | 00 |
| 9. Subtract Line 8 from Line 7. | ▶ | 9 | 00 |
| 10. Penalty \$ ▶ _____ .00 and Interest \$ ▶ _____ .00 = | ▶ | 10 | 00 |
| 11. Total amount due: Add Line 9 and Line 10 or enter \$20 fee if net amount of tax due is zero. | ▶ | 11 | 00 |

Schedule C - Alternate method of computing apportionment earnings

Railroad companies are permitted to use an alternate method of computing gross earnings apportioned to Connecticut under Conn. Gen. Stat. §12-251. To calculate the gross earnings apportioned to Connecticut using the alternate method, complete this schedule. Enter the amount from Line 3 on *Schedule A*, Line 5, above.

| | | | |
|--|---|---|----|
| 1. One half of revenues generated by shipments from all origins in this state | ▶ | 1 | 00 |
| 2. One half of revenues generated by shipments to all destinations in this state | ▶ | 2 | 00 |
| 3. Gross earnings allocated to Connecticut: Add Line 1 and Line 2. Enter total here and on <i>Schedule A</i> , Line 5, if this alternate method is used. | ▶ | 3 | 00 |

Form RR-210 Instructions

General Instructions

Form RR-210 is due on or before the first day of July for the preceding calendar year, even if no tax is due.

Filing and Paying Electronically

File and pay **Form RR-210** 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.

Make check payable to **Commissioner of Revenue Services**. To ensure payment is applied to your account, write "**Form RR-210**" and your Connecticut Tax Registration Number on the front of your check. Be sure to sign your check and paper clip it to the front of your return. The Department of Revenue Services (DRS) may submit your check to your bank electronically.

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

Address Change

To change the railroad company's address, check the change of address box on the front of this return. Draw a line through the incorrect information and 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.

Line 1 and **Line 2:** Track mileage must be rounded to the nearest whole mile.

Connecticut Business Tax Credits

For information on Connecticut business tax credits 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, **Form CT-1120K, Business Tax Credit Summary**, must be completed and attached to this return.

Tax Rate Table

| Percentage from Schedule A, Line 8 | Rate |
|------------------------------------|-------|
| 8% or less..... | 2.00% |
| Over 8% and not over 10%..... | 2.25% |
| Over 10% and not over 12%..... | 2.50% |
| Over 12% and not over 14%..... | 2.75% |
| Over 14% and not over 16%..... | 3.00% |
| Over 16% and not over 18%..... | 3.25% |
| Over 18%..... | 3.50% |

Signature

A principal officer of the company must sign this return.

Paid Preparer Signature

A paid preparer must sign and date **Form RR-210, Gross Earnings Tax on Railroad Companies**. 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.

For the Latest News

Visit the DRS website at portal.ct.gov/DRS.

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.

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 treasurer (or authorized agent or officer) | Title | Date |
| | Print name of treasurer (or authorized agent or officer) | | Telephone number - - |
| | Paid preparer's signature | Date | Preparer's SSN or PTIN |
| | Firm's name and address | | FEIN |

Enter company name _____

Enter Connecticut Tax Registration Number _____

Schedule D - Enter a description of the Connecticut real estate owned by the taxpayer and not used exclusively in the railroad business. Also enter the amount of property taxes paid on such real estate during the calendar year for which this return is filed. Do not enter any interest, fees, or charges related to such property taxes.

| Owner | Description | Location | Date of Assessment | Assessed Value | Tax Rate (Mills) | Amount of Tax |
|--------------|-------------|----------|--------------------|----------------|------------------|---------------|
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| Total | | | | | | |

Enter company name _____ Enter Connecticut Tax Registration Number _____

Schedule E - Enter a description of the Connecticut real estate operated but not owned by the taxpayer and not used exclusively in the railroad business, where the owner of the property is a corporation all of whose property is operated by the taxpayer. Also enter the amount of property taxes paid on such real estate during the calendar year for which this return is filed. Do not enter any interest, fees, or charges related to such property taxes.

| Owner | Description | Location | Date of Assessment | Assessed Value | Tax Rate (Mills) | Amount of Tax |
|--------------|-------------|----------|--------------------|----------------|------------------|---------------|
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