

Form UCT 212I

Municipal Gas Utilities, Gas Suppliers, and Local Gas Distribution Companies Gross Earnings Tax Return

Instructions

General Instructions

Form UCT 212 is due on or before the last day of April, July, October, and January for each 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.

Filing and Paying Electronically

Form UCT 212 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 UCT-212**," and your Connecticut Tax Registration Number on the front of your check. DRS may submit your check to your bank electronically.

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

Local gas distribution companies (LDCs) and municipal gas utilities: Complete Lines 1 through 6 and Lines 8 through 25.

Gas suppliers: Complete Lines 7 through 9 and Lines 13 through 25.

Line 1: Enter all income during the calendar quarter classified as operating revenues by the Department of Energy and Environmental Protection (DEEP) in the uniform systems of accounts, whether or not derived from Connecticut sources.

Line 2: Enter all income during the calendar quarter classified as income from merchandising, jobbing, and contract work by DEEP in the uniform systems of accounts.

Line 3: Enter all income during the calendar quarter from non-utility operations.

Line 4: Enter the revenues during the calendar quarter from leases of physical property not devoted to utility operation.

Line 5: Enter the receipts during the calendar quarter from the sale of residuals and other by-products obtained in connection with the production of gas.

Line 7: Gas suppliers: Enter the gross earnings during the calendar quarter from sales of natural gas. Do not include gross earnings from sales to a combined cycle facility (in existence as of May 1, 2003) comprised of three gas turbines providing electric generation services, as defined in Conn. Gen. Stat. § 16-1, with a total capacity of 775 megawatts for use in the production of electricity.

Line 8: Enter refunds during the calendar quarter resulting from errors or overcharges if included in the amount of gross earnings reported on Line 6 or Line 7.

Line 9: Enter the gross earnings during the calendar quarter from the resale of gas if included in the gross earnings reported on Line 6 or Line 7 to:

- Public service companies, whether or not located in Connecticut. See Conn. Gen. Stat. § 16-1;
- Municipal gas utilities, whether or not located in Connecticut; **and**
- Gas suppliers registered with DRS for the tax imposed under Chapter 212 of the Connecticut General Statutes.

Line 10: Enter the sum of the net invoice price plus transportation costs of appliances using gas sold during the calendar quarter if included in the amount of gross earnings reported on Line 6.

Line 11: Enter any payment made to the Commissioner of Economic and Community Development that represents the company's allocable portion of the product calculated by the Commissioner under Conn. Gen. Stat. § 16a-40b(f).

Line 12: *Reserved for future use.*

Line 13: Enter the gross earnings from sales of natural gas to users or entities located outside Connecticut during the calendar quarter if included in the amount of gross earnings reported on Line 6 or Line 7. Enter zero if you apportion gross earnings and have completed Line 16 and Line 17.

Line 15: Subtract Line 14 from Line 6 or Line 7 and enter the difference. **If you apportion gross earnings, complete Line 16 and Line 17. Otherwise, skip to Line 18.**

Gross earnings may only be apportioned if:

- Part of your operations or business is conducted outside of Connecticut;
- The amount on Line 9 does not include sales for resale to non-Connecticut public service companies or non-Connecticut municipal gas utilities; **and**
- You have not entered an amount on Line 13 of this return.

Line 16: LDCs and municipal gas utilities: Compute an apportionment fraction as a percentage and carry to six decimal places. The numerator is the miles of gas mains operated in Connecticut on the first and last day of the preceding calendar year. The denominator is the total miles of gas mains operated inside and outside Connecticut on the first and last day of the preceding calendar year.

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Gas suppliers: Compute an apportionment fraction as a percentage and carry to six decimal places. The numerator is gross earnings from sales to end users located in Connecticut during the calendar quarter. The denominator is gross earnings from sales to end users located inside and outside Connecticut during the calendar quarter.

Line 17: Multiply Line 15 by Line 16.

Line 18: Multiply Line 15 (if not apportioning) or Line 17 (if apportioning) by 5%. Enter the result.

Line 19: Enter the amount from *Schedule C*, Line 3.

Line 20: Connecticut Business Tax Credits

Your company may be eligible to claim certain Connecticut business tax credits. For information on Connecticut business tax credits your company may be eligible to claim, see **Informational Publication 2010(13)**, *Guide to Connecticut Business Tax Credits*. If your company claims Connecticut business tax credits, complete and attach **Form CT-1120K**, *Business Tax Credit Summary*, to this return.

Line 23: If the tax is not paid when due, multiply the tax not paid when due by 10%. Enter the result or \$50, whichever is greater.

Line 24: If the tax is not paid when due, 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.

Schedule A Instructions

Line 1: Enter the amount of gross earnings during the calendar quarter from the sale, furnishing, or distribution of natural gas allocable to residential service if included in the amount of gross earnings during the calendar quarter reported on Line 6 or Line 7.

Line 2: Enter refunds during the calendar quarter resulting from errors or overcharges for residential service if included in the amount of gross earnings during the calendar quarter reported on *Schedule A*, Line 1.

Line 3: Subtract Line 2 from Line 1.

Line 4: Multiply Line 3 by 1% . Enter the result here and on *Schedule C*, Line 1.

Schedule B Instructions

Line 1: Enter the gross earnings during the calendar quarter from the sale, furnishing, or distribution of natural gas for use directly by a company engaged in manufacturing if included in the amount of gross earnings during the calendar quarter reported on Line 6 or Line 7.

Include in those gross earnings reported on *Schedule B*, Line 1, gross earnings from the sale, furnishing, or distribution of natural gas for use as fuel in the operation of a cogeneration facility providing electricity or steam to a company engaged in a manufacturing production process where the cogeneration facility is located entirely on the premises owned or controlled by the manufacturing company, whether or not the cogeneration facility is owned or operated by the manufacturing company.

Line 2: Enter the amount of refunds during the calendar quarter resulting from errors or overcharges for service to manufacturing companies if included in the amount of gross earnings during the calendar quarter reported on *Schedule B*, Line 1.

Line 3: Subtract Line 2 from Line 1.

Line 4: Multiply Line 3 by 5%. Enter the result here and on *Schedule C*, Line 2.

Manufacturing companies means companies included in classifications 2000 to 3999 of the *Standard Industrial Classification Manual*, 1987 edition; or in sector 31, 32, or 33 of the *North American Industry Classification Systems (NAICS) United States*, 1997.

Paid Preparer Information

A paid preparer must sign and date Form UCT-212. Paid preparers must also enter their Social Security Number (SSN) or Preparer Tax Identification Number (PTIN) and their firm's name, address, and Federal Employer Identification Number (FEIN) in the spaces provided.

For Additional Information on Form UCT 212

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

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.