



Form 207 HCC
Connecticut Health Care Center
Tax Return
(Rev. 12/25)

2025



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

Name of company This return MUST be filed electronically!			Connecticut Tax Registration Number _____	
Address of company Number and street PO Box DO NOT MAIL paper tax return to DRS.			Federal Employer Identification Number (FEIN) _____	
City, town, or post office _____		State _____	ZIP code _____-____	NAIC Company Code _____
Is this insurance company requesting a refund for the student loan payment tax credit? ▶ <input type="checkbox"/> Yes (File Form CT-RSLP separately.) Amount of credit to be issued in the form of a refund requested: _____ .00				

General Information

A. ▶ ☐ Check if this is an amended return.

B. Change of: ▶ ☐ Address ▶ ☐ Domicile, enter new domicile: _____

C. If this is a short period, enter period covered by this return: _____ to _____
M M - D D - Y Y Y Y M M - D D - Y Y Y Y

D. If this is a final return, is the insurance company:
▶ ☐ No longer licensed in Connecticut; out of business ☐ Merged/reorganized ▶ _____

E. The insurance company is currently in:
▶ ☐ Receivership ▶ ☐ Rehabilitation ▶ ☐ Liquidation Date entered into: _____
M M - D D - Y Y Y Y

Complete Insurance Premiums Tax Calculation on reverse.

Visit the Department of Revenue Services (DRS) website at portal.ct.gov/DRS-myconnect to file and pay electronically.

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 principal officer This return MUST be filed electronically!		Title _____	Date _____-_____ M M - D D - Y Y Y Y
	Print name of principal officer DO NOT MAIL paper tax return to DRS.		Telephone number _____-____	
	Email address of principal officer _____			
	Paid preparer's signature _____		Date _____-_____ M M - D D - Y Y Y Y	Preparer's SSN or PTIN _____
	Firm's name, address, and ZIP code _____		Firm's FEIN _____-_____ Telephone number _____-____	

**Insurance Premiums Tax Calculation:** See instructions.1. Total net direct subscriber charges less returned charges, including cancellations: See instructions. 1. ▶ .00**Subscriber charges received from:**2. The State of Connecticut to provide health care coverage for state employees, retirees, or their dependents 2. ▶ .003. The State of Connecticut to provide health care coverage for retired teachers, their spouses, or their surviving spouses covered by plans offered by the State Teachers' Retirement System 3. ▶ .004. Connecticut municipalities to provide health coverage for their employees and dependents 4. ▶ .005. Nonprofit organizations or community action agencies to provide health coverage for their employees and dependents 5. ▶ .006. The federal government to provide coverage for Medicare patients 6. ▶ .007. The State of Connecticut to provide health care coverage for Medicaid recipients 7. ▶ .008. The State of Connecticut to provide health care coverage for eligible beneficiaries under the HUSKY Health program 8. ▶ .009. The federal Employees Health Benefits Fund to provide coverage for qualified enrollees 9. ▶ .0010. Individuals eligible for a health coverage tax credit and individuals eligible for a retirement benefit from the Connecticut municipal employees' retirement system and their dependents 10. ▶ .0011. Total deductions: Add Lines 2 through 10. 11. ▶ .0012. Subtract Line 11 from Line 1. 12. ▶ .0013. Tax: Multiply Line 12 by 1.50% (.0150). 13. ▶ .0014. Enter amount from **Form CT-207K**, Part 4, Line 34, Column C. 14. ▶ .0015. Enter your CLHIGA assessment credit. See instructions. 15. ▶ .0016. Add Lines 14 and 15. 16. ▶ .0017. Net tax: Subtract Line 16 from Line 13. If less than zero, enter zero "0." 17. ▶ .0018. Overpayment applied from prior year. 18. ▶ .0019. Payments made with estimated tax payment coupons **Forms 207 HCC ESA, ESB, ESC, and ESD**. 19. ▶ .0020. Payments made with extension request **Form 207 HCC EXT**. 20. ▶ .0021. JobCT Tax Rebate. See Instructions. 21. ▶ .0022. Total prior payments: Add Lines 18 through 21. 22. ▶ .0023. If Line 22 is greater than Line 17, enter amount overpaid. 23. ▶ .0024a. Amount to be applied to 2026 estimated tax 24a. ▶ .0024b. Amount to be refunded 24b. ▶ .0024. Total amount applied and refunded: Add Line 24a and Line 24b. 24. .00**For faster refund, use Direct Deposit by completing Lines 24c, 24d, and 24e.**24c. Checking ▶ Savings ▶ 24e. Account number ▶ 24d. Routing number ▶ 24f. Will this refund go to a bank account outside the U.S.? ▶ ☐ Yes25. If Line 17 is greater than Line 22, enter amount owed. 25. ▶ .0026a. If late: Penalty. See instructions. 26a. ▶ .0026b. If late: Interest. See instructions. 26b. ▶ .0026. Total penalty and interest: Add Line 26a and Line 26b. 26. .0027. Interest on underpayment of estimated tax: Attach **Form 207I**. See instructions. 27. ▶ .0028. **Balance due** with this return: Add Lines 25, 26, and 27. 28. ▶ .00

DEDUCTIONS

Form 207 HCC Instructions

General Instructions

Form 207 HCC is due on or before March 1, 2026, for a health care center tax liability for calendar year 2025.

Filing and Paying Electronically

File and pay Form 207 HCC electronically using **myconneCT**. DRS **myconneCT** allows taxpayers to electronically file, pay and manage state tax responsibilities.



Filing and Paying by Mail

Those granted an electronic filing and payment waiver may file by paper and make payment by check. Complete this return in blue or black ink only. Do not use staples. To request a one-year waiver from the electronic filing requirement, visit **portal.ct.gov/DRS** and complete **Form DRS-EWVR, Electronic Filing and Payment Waiver Request**.

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 DRS.

If you pay by mail, make check payable to **Commissioner of Revenue Services**. Write "**2025 Form 207 HCC**" and your Connecticut Tax Registration Number on the front of your check. DRS may submit your check to your bank electronically.

Mail paper return to:

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

Attachments: Attach the following to this return:

- The Statement of Revenue and Expenses from the Annual Statement filed with the Connecticut Insurance Department;
- A copy of Schedule T, as filed with the Connecticut Insurance Department;
- 2025 Schedule GAA, if applicable;
- 2025 Form 207I, if applicable;
- 2025 Form CT-207K, if applicable; **and**
- Any forms, certificates, and/or supporting documents required to claim credits, if applicable.

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, 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), then round the total to \$5.00 and enter it on a line.

Filing an Amended Return

If you make an error on your return, you must correct the error by filing an amended Form 207 HCC, using **myconneCT**. Check the box to indicate this is an amended return and complete the form using the correct figures and information for the reporting period.

You must file an amended return within three years of the original due date of the return to claim a refund of taxes already paid. An explanation of the claim for refund must accompany the amended return.

Requesting a Refund for the Student Loan Payment Tax Credit

Credit to be Issued in the Form of a Refund Application Procedure

Check the **Yes** box if the insurance company is requesting a refund for the Student Loan Payment tax credit available under Conn. Gen. Stat. § 12-217qq. Enter the amount of credit refund requested in the space provided on Page 1 of Form 207 HCC.

File **Form CT-RSLP, Application for Refund of Student Loan Payment Tax Credits by a Qualified Small Business**, separately from Form 207 HCC. Attach **Form CT-SLP, Student Loan Payment Tax Credit**, and all required supporting schedules and documentation to Form CT-RSLP. At the same time as filing Form 207 HCC, mail the completed application and supporting information to:

Department of Revenue Services
State of Connecticut
PO Box 150420
Hartford, CT 06115-0420

Line Instructions

Line 1: Enter total net direct subscriber charges received during the calendar year on any new or renewal contract.

Line 2: Enter net direct subscriber charges received during the calendar year on any contract or policy entered into with the State of Connecticut to provide health care coverage to state employees, retirees, or their dependents.

Line 3: Enter net direct subscriber charges received during the calendar year on any contract or policy entered into with the State of Connecticut on or after February 1, 2000, to provide health care coverage to retired teachers, their spouses, or their surviving spouses covered by plans offered by the State Teachers' Retirement System.

Line 4: Enter net direct subscriber charges received during the calendar year on any contract or policy entered into on or after July 1, 2001, to provide health care coverage for employees of a Connecticut municipality and their dependents under a plan procured under Conn. Gen. Stat. § 5-259(i).

Line 5: Enter net direct subscriber charges received during the calendar year on any contract or policy entered into: (A) On or after July 1, 2001, to provide health care coverage for employees of a Connecticut nonprofit organization and their dependents under a plan procured under Conn. Gen. Stat. § 5-259(i); and (B) On or after July 1, 2005, to provide health care coverage for employees of a community action agency and their dependents under a plan procured under Conn. Gen. Stat. § 5-259(i).

Line 6: Enter net direct subscriber charges received during the calendar year from the federal government to provide health care coverage for Medicare patients.

Line 7: Enter net direct subscriber charges received during the calendar year from a contract or policy entered into with the State of Connecticut to provide health care coverage to Medicaid recipients.

Line 8: Enter net direct subscriber charges received during the calendar year from any contract or policy entered into with the State of Connecticut on or after April 1, 1998, to provide health care coverage to eligible beneficiaries under the HUSKY Health program.

Line 9: Enter net direct subscriber charges received during the calendar year from the federal Employee Health Benefits Fund to provide health care coverage for U.S. government employees, retired U.S. government employees, certain former U.S. government employees and eligible members of their families.

Line 10: Enter net direct subscriber charges received during the calendar year on any contract or policy entered into: (A) On or after July 1, 2003, to provide health care coverage for individuals eligible for a health coverage tax credit and their dependents under a plan procured under Conn. Gen. Stat. § 5-259(i); and (B) On or after July 1, 2005, to provide health care coverage for individuals eligible for a retirement benefit from the Connecticut municipal employees' retirement system and their dependents under a plan procured under Conn. Gen. Stat. § 5-259(i).

Line 14: If your company is claiming Connecticut tax credits, **Form CT-207K, Insurance/Health Care Center Tax Credit Schedule**, must be completed and attached to this return. Include any forms, certificates, and/or supporting documents required to claim credits, if applicable.

Line 15: To claim the CLHIGA credit, you must complete and attach a **2025 Schedule GAA, Insurance Guaranty Association Credit**.

Line 19: Enter estimated payments made with **Forms 207 HCC ESA, ESB, ESC, and ESD**.

Line 20: Enter payment made with **Form 207 HCC EXT, Application for Extension of Time to File Connecticut Health Care Center Tax Return**.

To request an extension of time to file Form 207 HCC, you must file Form 207 HCC EXT and pay all the tax you expect to owe on or before March 1, 2026.

Line 21: If completing Form CT-1120 JCT *JobsCT Tax Rebate Program*, enter the amount from Line 2 and attach a copy of Form CT-1120 JCT. Otherwise, enter zero ("0").

Line 23: If Line 22 is greater than Line 17, subtract Line 17 from Line 22. This is the amount overpaid.

Line 24: Add Line 24a and Line 24b. **Your election to apply your overpayment to your 2026 estimated health care center tax or to have your overpayment refunded to you is irrevocable.**

Line 24a: Enter the amount of overpayment you want applied to your 2026 estimated health care center tax. The overpayment will be treated as an estimated tax payment made on the fifteenth day of March of the calendar year it is being applied to if this return is filed on time or if the tax return is filed within the extension period if a timely request for extension was filed. **A request to apply an overpayment**

to the following year is irrevocable.

Line 24b: Enter the amount of overpayment you want refunded to you.

Lines 24c through 24e: Get your refund faster by choosing **direct deposit**. Complete Lines 24c, 24d, and 24e to have your refund directly deposited into your checking or savings account.

Enter your nine-digit bank routing number and your bank account number in Lines 24d and 24e. Your bank routing number is the first nine-digit number printed on your check or savings account. Your bank account number generally follows the bank routing number. Do not include the check number as part of your account number. Bank account numbers can be up to 17 characters. If any of the bank information you supply for direct deposit does not match or you close the applicable bank account prior to the deposit of the refund, your refund will automatically be mailed.

The diagram shows a portion of a check. At the top right is 'No. 101'. Below it is 'Name of Depositor' and 'Date'. Further down is 'Street Address', 'City, State, Zip Code', and 'Pay to the Order of'. A dollar sign is followed by a box for the amount. Below this is 'Name of your Bank' and 'Street Address', 'City, State, Zip Code'. At the bottom, the routing number '092125789' is circled and labeled 'Routing Number'. The account number '091 025 025413' is circled and labeled 'Account Number'. The last four digits '0101' are also shown.

Line 24f: Federal banking rules require DRS to request information about foreign bank accounts when the taxpayer requests the direct deposit of a refund into a bank account. If the refund is to be deposited in a bank outside of the United States, DRS will mail the refund.

Line 25: If Line 17 is greater than Line 22, subtract Line 22 from Line 17. This is the amount of tax you owe.

Line 26a: Late Payment Penalty: Multiply Line 25 by 10%. Enter the result or \$50, whichever is greater.

Line 26b: Multiply Line 25 by 1% per month or fraction of a month from the original due date of the return to the date of payment.

Line 27: If estimated tax was underpaid, complete and attach **Form 207I, Underpayment of Estimated Insurance Premiums Tax or Health Care Center Tax Return**, and enter the amount from Form 207I, Line 22.

Line 28: Add the amounts from Lines 25, 26, and 27.

Signature: The treasurer of the company, or a principal officer of the company, must sign Form 207 HCC.

Paid Preparer Signature: A paid preparer must sign and date Form 207 HCC. Paid preparers must also enter their Social Security Number (SSN) or Preparer Tax Identification Number (PTIN) and their firm's Federal Employer ID Number (FEIN) in the spaces provided.

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.