

Form 211 CATV

Community Antenna Television System Companies

Gross Earnings Tax Return



Form 211 CATV must be filed and paid electronically using **myconneCT** at **portal.ct.gov/DRS-myconneCT**.

Taxpayer Type or print	Name of company		Connecticut Tax Registration Number
	This return MUST be filed electronically!		▶
	Address	Number and street	PO Box
	DO NOT MAIL paper tax return to DRS.		▶
	City, town, or post office	State	ZIP code
			Federal Employer ID Number (FEIN)
			Date received (DRS use only)

☐ Amended return ☐ Change of address

Part I - Computation of Tax

1. Total amount of gross earnings from lines, facilities, apparatus, and auxiliary equipment used in operating a community antenna television system	▶	1. \$	00
2. Apportionment fraction: Enter decimal from Part II, Line 18.	▶	2. .	
3. Multiply Line 1 by Line 2.	▶	3. \$	00
4. Multiply Line 3 by 5% (.05).	▶	4. \$	00
5. Department of Energy and Environmental Protection (DEEP) assessment credit	▶	5. \$	00
6. Subtract Line 5 from Line 4.	▶	6. \$	00
7. Connecticut business tax credit(s): Upload Form CT-1120K, Business Tax Credit Summary . See instructions on back.	▶	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. Total amount due: Add Lines 8, 9, and 10.	▶	11. \$	00

Part II - Apportionment

12. Total miles of lines operated by the company inside Connecticut on the first day of the calendar quarter	▶	12.	
13. Total miles of lines operated by the company inside Connecticut on the last day of the calendar quarter	▶	13.	
14. Add Line 12 and Line 13.	▶	14.	
15. Total miles of lines operated by the company both inside and outside Connecticut on the first day of the calendar quarter	▶	15.	
16. Total miles of lines operated by the company both inside and outside Connecticut on the last day of the calendar quarter	▶	16.	
17. Add Line 15 and Line 16.	▶	17.	
18. Divide Line 14 by Line 17. Carry to six decimal places. Enter here and in Part I, Line 2.	▶	18.	

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.

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

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

Form 211 CATV

Instructions

Form 211 CATV, *Community Antenna Television System 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.

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.

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 from lines, facilities, apparatus, and auxiliary equipment within Connecticut for this tax year. Gross earnings cannot be reduced by commissions, rebates, or other payments, but may be reduced by the amount of refunds issued as the result of errors or overcharges.

Line 2: If carrying on the community antenna television system business wholly inside Connecticut during the calendar quarter, enter 1.00 and do **not** complete Part II.

If carrying on the community antenna television system business both inside Connecticut and outside Connecticut during the calendar quarter, enter the decimal from Part II, Line 18.

Line 5: 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 7: Enter the amount of general business tax credits claimed during the calendar quarter. If your company claims Connecticut business tax credits, you must complete and upload **Form CT-1120K, Business Tax Credit Summary**, when filing return electronically.

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.

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 CATV, Community Antenna Television System Companies Gross Earnings Tax Return**, must be filed even if no tax is due.

Line 10: Interest: If the tax is not paid 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 8 by the number of months or fraction of a month late, then by 1%.

Filing and Paying Electronically

Form 211 CATV must be filed and paid electronically using **myconneCT**. DRS **myconneCT** allows taxpayers to electronically file, pay and manage state tax responsibilities.



For Additional Information on Form 211 CATV

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.