

Form 211 SATV

Satellite Companies

Gross Earnings Tax Return



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

Taxpayer Type or print	Name of company This return MUST be filed electronically!		Connecticut Tax Registration Number ▶
	Address Number and street PO Box		For calendar quarter ending ▶
	DO NOT MAIL paper tax return to DRS.		Federal Employer ID Number (FEIN) ▶
	City, town, or post office	State ZIP code	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): Upload Form CT-1120K, Business Tax Credit Summary . 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. Total amount due: 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.

Sign Here 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 This return MUST be filed electronically!	Date	Preparer's SSN or PTIN
	Firm's name and address DO NOT MAIL paper tax return to DRS.		FEIN

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

Form 211 SATV

Instructions

Form 211 SATV, *Satellite 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 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: 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 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. 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 SATV 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 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 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.