Department of Revenue Services
PO Box 5031
Hartford, CT 06102-5031
(Rev. 07/26)

Form RR-210

Gross Earnings Tax on Railroad Companies

Form RR-210 **must be filed and paid electronically** using **myconneCT** at **portal.ct.gov/DRS-myconneCT**.

Taxpayer Type or Print	Taxpayer name This return MUST be filed electronically!		Connecticut Tax Registration Number ►
	Address Number and street PO Box DO NOT MAIL paper tax return to DRS.		For period ending ►
	City or town	State ZIP code	Federal Employer ID Number (FEIN) ►
			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 *Schedule C*, 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 *Schedule A*, Line 5			►	1	00
2. Rate: See *Tax Rate Table* on Page 2.			►	2	.
3. Multiply Line 1 by Line 2.			►	3	00
4. Taxes paid on real estate: Combine totals from *Schedules D* and *E*. ►	4	00			
5. Connecticut Business Tax Credit(s): Upload **Form CT-1120K**, *Business Tax Credit Summary.* 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 *Schedule A*, 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.

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

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 upload **Form CT-1120K**, *Business Tax Credit Summary*, when filing 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%

For Additional Information on the Gross Earnings Tax on Railroad Companies

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 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 This return MUST be filed electronically!	Date
	Print name of treasurer (or authorized agent or officer) DO NOT MAIL paper tax return to DRS.	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
					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
					Total	