Department of Revenue Services
PO Box 5031
Hartford, CT 06102-5031

(Rev. 07/26)

Form UCT 212

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

Form UCT 212 **must be filed and paid electronically** using **myconneCT** at **portal.ct.gov/DRS-myconneCT**.

File and pay your taxes online! myconneCT Revenue Services

Taxpayer	Taxpayer name This return MUST be filed electronically!		Connecticut Tax Registration Number ▶
Type or Print	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.

To be completed by local gas distribution companies (LDCs) and municipal gas utilities only

1. Income classified as operating revenues by Department of Energy and Environmental Protection (DEEP) whether or not derived from Connecticut sources ▶	1.		00
2. Income classified as income by DEEP from merchandising, jobbing, and contract work ▶	2.		00
3. Income from non-utility operations ▶	3.		00
4. Revenues from leases of physical property not devoted to utility operation ▶	4.		00
5. Gross receipts from sale of residuals and other by-products obtained in connection with the production of gas ▶	5.		00
6. Add Lines 1 through 5, enter the sum, and skip to Line 8. ▶	6.		00
To be completed by gas suppliers only			
7. Gross earnings from sales of natural gas to users or entities wherever located ▶	7.		00
Deductions			
To be completed by LDCs, municipal gas utilities, and gas suppliers only			
8. Refunds resulting from error or overcharge ▶	8.		00
9. Gross earnings from sales for resale ▶	9.		00
To be completed by LDCs and municipal gas utilities only			
10. Net invoice price plus transportation costs of appliances sold ▶	10.		00
11. Allocable portion of the product calculated by the Commissioner of Economic and Community Development under Conn. Gen. Stat. §16a-40b(f) ▶	11.		00
12. *Reserved for future use*	12.		
To be completed by LDCs, municipal gas utilities, and gas suppliers			
13. Gross earnings from sales of natural gas to a user or entity located outside of Connecticut ▶	13.		00
14. Deductions: Add Lines 8 through 13. ▶	14.		00
15. Subtract Line 14 from Line 6 or Line 7. See instructions. ▶	15.		00
16. Compute apportionment fraction and carry to six decimal places. See instructions. ▶	16.	0.	
17. Multiply Line 15 by Line 16. See Line instructions. ▶	17.		00
18. Tax: Multiply Line 15 or Line 17 by 5% (.05). See instructions. ▶	18.		00
19. Credits from *Schedule C*, Line 3, on back ▶	19.		00
20. Credits from **Form CT-1120K**, *Business Tax Credit Summary*: UPLOAD Form CT-1120K. See instructions. ▶	20.		00
21. Total credits. Add Line 19 and Line 20. ▶	21.		00
22. Tax due: Subtract Line 21 from Line 18. If zero or less, enter "0." ▶	22.		00
23. If late, enter penalty. See instructions. ▶	23.		00
24. If late, enter interest. See instructions. ▶	24.		00
25. Amount due: Add Lines 22, 23, and 24. ▶	25.		00

Schedule A

Gross earnings from the sale, furnishing, or distribution of natural gas allocable to residential service

1	Operating revenues from residential service	1		
2	Refunds resulting from error or overcharge	2		
3	Gross earnings from residential services: Subtract Line 2 from Line 1. ▶	3		
4	Multiply Line 3 by 1% (.01). Enter here and on *Schedule C*, Line 1. ▶	4		

Schedule B

Gross earnings from the sale, furnishing, or distribution of natural gas allocable to manufacturing companies

1	Operating revenues from sales to manufacturing companies	1		
2	Refunds resulting from error or overcharge	2		
3	Gross earnings from sale of natural gas to manufacturing companies: Subtract Line 2 from Line 1. ▶	3		
4	Multiply Line 3 by 5% (.05). Enter here and on *Schedule C*, Line 2. ▶	4		

Schedule C

Summary Schedule

1	Enter amount from *Schedule A*, Line 4.	1		
2	Enter amount from *Schedule B*, Line 4.	2		
3	Add Line 1 and Line 2. Enter here and on Line 19 on front of return.	3		00

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 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 corporate officer This return MUST be filed electronically!	Title	Date	Telephone number — —
	Name of corporate officer (print) DO NOT MAIL paper tax return to DRS.			
	Paid preparer's signature		Date	SSN or PTIN
	Firm's name and address		FEIN	Telephone number — —

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

Department of Revenue Services
State of Connecticut
(Rev. 07/26)

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

File and pay your taxes online! myconneCT Revenue Services

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

A ***manufacturing production process*** is any process described in classifications 2000 through 3999 of the *Standard Industrial Classification Manual*, United States Office of Management and Budget, 1987 edition; or in sector 31, 32, or 33 of the *North American Industry Classification Systems* (NAICS) *United States*, 1997.

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.

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 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**.