



450 Columbus Blvd.
Hartford CT 06103-1837

STATE OF CONNECTICUT DEPARTMENT OF REVENUE SERVICES

AN 2017(12)

ANNOUNCEMENT

Preliminary Guidance for December 15, 2017 Estimated Payment for New Hospital User Fee

Purpose: This Announcement provides preliminary guidance regarding the manner and method in which hospitals subject to the new Hospital User Fee should calculate and make estimated payments due December 15, 2017. This Announcement also provides guidance regarding how hospitals may request an extension of time to pay the estimated payment due December 15, 2017. The information provided in this Announcement is only applicable to the estimated payment due December 15, 2017.

Effective Date: Upon issuance.

Statutory Authority: Public Acts 2017, No. 17-4 (June Spec. Sess.), §§ 1, 2, and 4.

Estimated Payment Due December 15, 2017: Hospitals subject to the new Hospital User Fee imposed on net revenue from inpatient hospital services and outpatient hospital services are required to make an estimated payment towards their total Hospital User Fee due for the state fiscal year ending June 30, 2018 by December 15, 2017.

Hospitals are required to calculate their estimated payments by multiplying by one hundred thirty-three per cent (133%) the amount of tax due for the period ending June 30, 2017 under the old Hospital User Fee imposed on net patient revenue from inpatient hospital services and outpatient hospital services under Chapter 211a of the General Statutes.

Any hospital, which was not previously subject to the old Hospital User Fee imposed on net patient revenue from outpatient hospital services under Chapter 211a of the General Statutes, but which is now subject to the new Hospital User Fee imposed on net revenue

from outpatient hospital services, must calculate their estimated payment by adding the following:

- one hundred and thirty-three per cent (133%) of the tax paid on net patient revenue from inpatient hospital services; **and**
- six per cent (6%) of one quarter of said hospital's unaudited 2016 outpatient revenue multiplied by one hundred thirty-three per cent (133%).

Application of Prior Payments to Estimated Payment Due December 15, 2017 and Return of Credits: Any payments that hospitals may have made under the old Hospital User Fee imposed under Chapter 211a of the General Statutes for the period ending September 30, 2017 prior to its repeal will be applied by DRS to the estimated payment due December 15, 2017. As such, hospitals may subtract such amount paid, exclusive of any credits such hospitals may have claimed against the old Hospital User Fee, from their required estimated payment and remit the balance on or before December 15, 2017.

DRS will notify by mail affected hospitals of the return of credits to those hospitals who claimed credits against the old Hospital User Fee imposed under Chapter 211a of the General Statutes for the period ending September 30, 2017 prior to its repeal. Returned credits cannot be applied against the new Hospital User Fee. Such notification shall be made by DRS on or about February 2, 2018.

Estimated Payment Due December 15, 2017 must be Made Electronically: The estimated payment due on or before December 15, 2017 for the new Hospital User Fee must be made electronically. The following instructions regarding making said estimated payment apply to the payment due on or

before December 15, 2017 only. Additional guidance will be issued regarding the filing and payment of all subsequent tax returns for the new Hospital User Fee.

1. Enter the Hospital's Connecticut Tax Registration Number:

2. Enter the Hospital's User ID & Password:

3. Select "Make a payment only":

4. Choose "Hospital Tax" for the "Tax Type Description":

5. Choose "Quarterly - December 2017" for the period for which you are making a payment:

6. Enter the Hospital's payment information and select a payment date on or before December 15, 2017:

7. Review the Hospital's payment information:

8. Review and agree to the terms and conditions and select submit:

Terms and Conditions

I authorize (1) the Connecticut Department of Revenue Services and its designated Financial Agents to initiate a Direct Payment (automatic withdrawal) from the financial institution account designated in this transaction for payment of my Connecticut taxes, and (2) my financial institution to debit the entry to my account.

The amount of the Direct Payment will be: \$4,555.00 and the payment date will be: 12/06/2017

I understand that if the Connecticut Department of Revenue Services does not receive full and timely payment of my tax liability, I will remain liable for the tax liability and all applicable interest, penalty and return item charges. **Note:** In some instances, your account will be debited on the next business banking day.

Once you have verified that all the information is correct, select "submit" below to complete this filing. Upon successful filing, you will receive a confirmation number and the option to print a copy of this filing information.

Contact Information

If any of the contact information is below is incorrect, return to the Main Menu at the end of your filing and select the "Update Password/Profile" under Administrative Functions.

Contact Name:
TEST-PRODUCTION ACCT
User ID:
drs123
User Email:
ct.efile@po.state.ct.us
Daytime Telephone Number:
860-297-4973
 Check here if return was completed by a paid preparer

back

submit

9. The confirmation number is proof of payment.

You have successfully filed your Connecticut tax payment.

Your confirmation number is: 17D5900001001

In our continuing efforts to reduce costs, DRS will be transitioning to electronic communications. To assist, please do the following:

- Verify your email and other contact information below. If anything is incorrect, return to the Main Menu and select the Update Password/Profile link.
- If you haven't already done so, please activate your secure mailbox by clicking on the My Secure Mailbox link also found on the Main Menu. You can utilize this tool to send and receive secure messages with DRS.

Contact Information

Contact Name:
TEST-PRODUCTION ACCT
User ID:
drs123
User Email:
ct.efile@po.state.ct.us
Daytime Telephone Number:
860-297-4973

The Connecticut Department of Revenue Services reserves the right to require verification of any information that was entered and may request certain information from you at a later date.

Select the "print return" button below to view a printable copy of your transaction.

print return

main menu

Request an Extension of Time to Pay Estimated Payment Due December 15, 2017:

Hospitals may request an extension of time to pay the estimated payment due December 15, 2017 for the new Hospital User Fee. Such request must be made in writing and mailed to the attention of DRS's First Assistant Commissioner before December 15, 2017. An extension will only be granted if the hospital can prove that making such estimated payment would cause undue hardship as set forth in Public Acts 2017, No. 17-4 (June Spec. Sess.), § 4 by providing a full written explanation of the hospital's financial circumstances and documentation substantiating the hospital's claims.

The procedures set forth herein shall only apply for a request for an extension of time to pay the estimated payment due December 15, 2017 for the new Hospital User Fee. Additional guidance will be issued regarding requesting extensions of time to pay for all subsequent payments for the new Hospital User Fee.

Effect on Other Documents: None.

Effect of This Document: Announcements alert taxpayers to new developments (other than newly enacted or amended Connecticut or federal laws or newly released judicial decisions), including new administrative positions, policies, or practices.

Forms and Publications: Visit the DRS website at www.ct.gov/DRS to download and print Connecticut tax forms and publications.

DRS E-alerts Email Service: Get connected to the latest DRS news including new legislation, policies, press releases, and more. Visit the DRS website at www.ct.gov/DRS and select *Sign up for e-alerts* under *How Do I?* on the gold navigation bar.