

Form 207HCC
Health Care Center Tax Return

2004

Purpose: Each health care center authorized to conduct health care business in Connecticut must file this return on or before March 1, 2005, to report its health care center tax liability for calendar year 2004.

Attach the following to this return:

- The Statement of Revenue, Expenses, and Net Worth from the Annual Statement filed with the Insurance Department;
- A copy of Schedule T;
- 2004 Form 207I, if applicable.

▶	CT Health Care Center Tax Registration Number
▶	Date Received (For Department Use Only)
▶	Federal Employer Identification Number

- Check if this is a new address
 Check if this is an amended return

1	Total net direct subscriber charges less returned charges, including cancellations (See instructions)	1		00
DEDUCTIONS				
Subscriber charges received from:				
2	The State of Connecticut to provide health care coverage for state employees, retirees, or their dependents	2		00
3	The State of Connecticut to provide health care coverage for retired teachers, their spouses, or their surviving spouses covered by plans offered by the State Teachers' Retirement System	3		00
4	Connecticut municipalities to provide health coverage for municipal employees	4		00
5	Nonprofit organizations to provide health coverage for employees and their dependents	5		00
6	The federal government to provide coverage for Medicare patients	6		00
7	The State of Connecticut to provide health care coverage for Medicaid recipients	7		00
8	State of Connecticut to provide health care coverage for eligible beneficiaries under the HUSKY Plan, Part A; HUSKY Plan, Part B; or the HUSKY Plus Programs	8		00
9	The State of Connecticut to provide health care coverage for recipients of state administered general assistance	9		00
10	The federal Employees Health Benefits Fund to provide coverage for qualified enrollees	10		00
11	Individuals eligible for a health coverage tax credit and their dependents	11		00
12	Total deductions (Add Lines 2 through 11)	12		00
13	Subtract Line 12 from Line 1	13		00
14	Health care center tax: Multiply Line 13 by 1.75% (.0175) ▶	14		00
15a	General business tax credits (See instructions on back) ▶	15a		00
15b	Multiply Line 14 by 70% (.70)	15b		00
15c	Enter Line 15a or Line 15b, whichever is less	15c		00
16	Subtract Line 15c from Line 14 (If less than zero, enter zero (0))	16		00
17	Overpayment applied from prior year	17		00
18	Payments made with estimated tax payment coupons (Forms 207HCC ESA, ESB, ESC, and ESD)	18		00
19	Payments made with extension request (Form 207HCC EXT) (See instructions on back)	19		00
20	Total prior payments (Add Lines 17, 18, and 19)	20		00
21	If Line 20 is greater than Line 16, enter amount overpaid ▶	21		00
22	Amount to be: Credited to 2005 estimated tax ▶(22a) \$ _____ Refunded ▶(22b)\$ _____	22		00
23	If Line 16 is greater than Line 20, enter amount owed ▶	23		00
24	If Late: penalty ▶(24a) \$ _____ plus interest ▶(24b) \$ _____ (See instructions)	24		00
25	Interest on underpayment of estimated tax (Attach Form 207I) (See instructions on back) ▶	25		00
26	Balance due with this return (Make check payable to: Commissioner of Revenue Services) ▶	26		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 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	Signature of Principal Officer	Title	Date
	Print Name of Principal Officer	Telephone Number ()	
	Paid Preparer's Signature	Date	Preparer's PTIN or SSN
	Firm Name and Address	Federal Employer Identification Number	
Keep a copy of this return for your records			

Form 207HCC Instructions

Line 1: Enter total net direct subscriber charges received during calendar year 2004 on any new or renewal contract.

Line 2: Enter net direct subscriber charges received during calendar year 2004 on any contract or policy entered into with the State of Connecticut to provide health care coverage to state employees, retirees, or their dependents.

Line 3: Enter net direct subscriber charges received during calendar year 2004 on any contract or policy entered into with the State of Connecticut on or after February 1, 2000, to provide health care coverage to retired teachers, their spouses, or their surviving spouses covered by plans offered by the State Teachers' Retirement System.

Line 4: Enter net direct subscriber charges received during calendar year 2004 on any contract or policy entered into on or after July 1, 2001, to provide health care coverage for employees of a Connecticut municipality under a plan procured under Conn. Gen. Stat. §5-259(i).

Line 5: Enter net direct subscriber charges received during calendar year 2004 on any contract or policy entered into with nonprofit organizations on or after July 1, 2001, to provide health care coverage for employees and their dependents of a nonprofit organization under a plan procured under Conn. Gen. Stat. §5-259(i).

Line 6: Enter net direct subscriber charges received during calendar year 2004 from the federal government to provide health care coverage for Medicare patients.

Line 7: Enter net direct subscriber charges received during calendar year 2004 under a contract or policy entered into with the State of Connecticut to provide health care coverage to Medicaid recipients under the Medicaid managed care program established under Conn. Gen. Stat. §17b-28.

Line 8: Enter net direct subscriber charges received during calendar year 2004 under any contract or policy entered into with the State of Connecticut on or after April 1, 1998, to provide health care coverage to eligible beneficiaries under the HUSKY Plan, Part A; HUSKY Plan, Part B; or the HUSKY Plus Programs.

Line 9: Enter net direct subscriber charges received during calendar year 2004 under any contract or policy entered into with the State of Connecticut to provide health care coverage to recipients of state administered general assistance.

Line 10: Enter net direct subscriber charges received during calendar year 2004 from the federal Employees Health Benefits Fund to provide health care coverage for United States government employees, retired United States government employees, certain former United States government employees and eligible members of their families.

Line 11: Enter net direct subscriber charges received during calendar year 2004 on any contract or policy entered into on or after July 1, 2003, to provide health care coverage for individuals eligible for a health coverage tax credit and their dependents under a plan procured under Conn. Gen. Stat. §5-259.

Line 15a: General Business Tax Credits: To claim the following credits, complete **Form CT-1120K, Business Tax Credit Summary**. For information about Connecticut business tax credits, see **Informational Publication 2004(20), Guide to Connecticut Business Tax Credits**.

1. Computer Donation Credit.
2. Electronic Data Processing Equipment Property Tax Credit.
3. Employer-Assisted Housing Credit.
4. Historic Homes Credit.
5. Housing Program Contribution Credit.
6. Insurance Reinvestment Fund Credit.

Lines 15b and 15c: The amount of tax credit(s) allowable against the health care center tax may not exceed 70% of the amount of health care center tax due prior to the application of the credit(s).

See **Special Notice 2003(16), 2003 Legislation Affecting the Health Care Center Tax**, for more information.

Line 17: Enter prior year overpayment(s).

Line 18: Enter estimated payments made with **Forms 207HCC ESA, ESB, ESC, and ESD**.

Line 19: Enter payment made with **Form 207HCC EXT, Application for Extension of Time to File Health Care Center Tax Return**. To request an extension of time to file Form 207HCC, a company must file Form 207HCC EXT and pay all the tax it expects to owe on or before March 1, 2005.

If filing an amended return, include the amount paid with the original return.

Line 21: If Line 20 is greater than Line 16, subtract Line 16 from Line 20. This is the amount you overpaid.

Line 22a: Enter the amount of overpayment you want credited to your 2005 estimated health care center tax.

Line 22b: Enter the amount of overpayment you want refunded to you.

Line 23: If Line 16 is greater than Line 20, subtract Line 20 from Line 16. This is the amount of tax you owe.

Line 24a: Late Payment Penalty: Multiply Line 23 by 10% (.10). Enter the result or \$50, whichever is greater.

Line 24b: Multiply Line 23 by 1% (.01) per month or fraction of a month from the original due date of the return to the date of payment.

Line 25: If estimated tax was underpaid, complete and attach **Form 2071, Underpayment of Estimated Insurance Premiums Tax or Health Care Center Tax**, and enter the amount from Line 22 of Form 2071.

Line 26: Add the amounts from Lines 23, 24, and 25. Enter the sum on Line 26.

Make check payable to: **Commissioner of Revenue Services**

Mail to: Department of Revenue Services
PO Box 2990
Hartford CT 06104-2990

Signature: The treasurer of the company, or an authorized agent or officer of the company, must sign **Form 207HCC**.

Paid Preparer Signature: A paid preparer must sign and date **Form 207HCC**. Paid preparers must also enter their Social Security Number (SSN) or Preparer Tax Identification Number (PTIN), and their firm's Federal Employer Identification Number (FEIN) in the spaces provided.

For Further Information: Call DRS during business hours, Monday through Friday:

- **1-800-382-9463** (in state), or
- **860-297-5962** (from anywhere)

TTY, TDD, and Text Telephone users only may transmit inquiries anytime by calling **860-297-4911**.

Forms and Publications: Forms and publications are available anytime by:

- **Internet:** Preview and download forms and publications from the DRS Web site at **www.ct.gov/DRS**
- **DRS TAX-FAX:** Call **860-297-5698** from the handset attached to your fax machine and select from the menu. Only forms (not publications) are available through TAX-FAX.
- **Telephone:** Call **860-297-4753** (from anywhere), or **1-800-382-9463** (in-state) and select **Option 2** from a touch-tone phone.