

Form RR-210

Gross Earnings Tax on Railroad Companies



Complete the return in blue or black ink only. Taxpayers must sign the Declaration on Page 2.

Taxpayer <small>(Type or Print)</small>	Name of Company			Connecticut Tax Registration Number	
	Address			For Period Ended	
	Number and Street			Federal Employer Identification Number	
	PO Box			Date Received (DRS Use Only)	
	City, or Town		State	ZIP Code	

- 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	miles
2. Track mileage in Connecticut, including yard tracks, sidings, branches, and spurs	▶	2	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	▶	4	00
5. Gross earnings apportioned to Connecticut (Multiply Line 3 by Line 4 or enter amount allocated to Connecticut from <i>Schedule C</i> , Line 3.)	▶	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 (<i>Schedule A</i> , Line 5)	▶	1	00
2. Rate (See <i>Tax Rate Table</i> on Page 2.)	▶	2	.
3. Multiply Line 1 by Line 2.	▶	3	00
4. Taxes paid on real estate (Combine totals from <i>Schedules D</i> and <i>E</i> .)	▶	4	00
5. Connecticut Business Tax Credit(s) (Attach Form CT-1120K .) 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.) Make check payable to: Commissioner of Revenue Services.	▶	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.

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 the total here and on <i>Schedule A</i> , Line 5, if this alternative method is used.	▶	3	00

General Instructions

Complete the return in blue or black ink only.

Rounding Off to Whole Dollars

You must round off cents to the nearest whole dollar on your return and schedules. 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. Round \$4.50 to \$5.00 and enter \$5.00 on the line.

If you do not round, the Department of Revenue Services (DRS) will disregard the cents.

Address Change

To change the railroad company's address, check the *Change of Address* box on the front of this return. Draw a line through the incorrect information and clearly print the new information.

When to File

A return is due on or before the first day of July for the preceding calendar year, even if no tax is due.

Where to File

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

DRS may submit your check to your bank electronically.

Connecticut Business Tax Credits

To claim the following credits complete **Form CT-1120K, Business Tax Credit Summary**, and attach to this return. For information about Connecticut business tax credits, see the following pages in **Informational Publication 2004(20), Guide to Connecticut Business Tax Credits**:

- Clean Alternative Fuel Credit, Pages 11 and 12;
- Computer Donation Credit, Page 13;
- Electronic Data Processing Equipment Property Tax Credit, Page 19 and Page 20;
- Employer-Assisted Tax Housing Credit, Page 21 and Page 22;
- Historic Homes Rehabilitation Credit, Page 33 and Page 34;

- Housing Program Contribution Credit, Page 35 and Page 36;
- Neighborhood Assistance Program Credit, Page 43 and Page 44;
- Urban and Industrial Site Reinvestment Credit, Pages 67, 68, and 69.

Tax Rate Table

Percentage from Schedule A, Line 8	Rate
8% or less	2% (.0200)
Over 8% and not over 10%	2.25% (.0225)
Over 10% and not over 12%	2.5% (.0250)
Over 12% and not over 14%	2.75% (.0275)
Over 14% and not over 16%	3% (.0300)
Over 16% and not over 18%	3.25% (.0325)
Over 18%	3.5% (.0350)

Signature

A principal officer of the company must sign this return.

Paid Preparer Signature

A paid preparer must sign and date **Form RR-210, Gross Earnings Tax on Railroad Companies**. Paid preparers must also enter their Social Security Number (SSN) or Preparer Tax Identification Number (PTIN), and their firm's Federal Employer Identification Number 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.

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 preparer has any knowledge.

Sign Here Keep a copy of this return for your records	Signature of Treasurer (or authorized agent or officer)	Title	Date
	Print Name of Treasurer (or authorized agent or officer)		Telephone Number ()
	Paid Preparer's Signature	Date	Preparer's SSN or PTIN
	Firm's Name and Address		Federal Employer Identification Number

Enter Company Name _____ Enter Connecticut Tax Registration Number _____

Schedule D - Enter Connecticut real estate that was not used exclusively in the railroad business and on which property taxes were paid during the calendar year.

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 - Connecticut real estate of another corporation, all of whose property is operated by the railroad company and on which property taxes were paid during the calendar year

Owner	Description	Location	Date of assessment	Assessed value	Tax rate (Mills)	Amount of tax
Total						