

Form UCT 212

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

Instructions

When to File: A return 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.

Complete the return in blue or black ink only.

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

- Check if this is an amended return.
- Check if address has changed.

Deductions	To be completed by local gas distribution companies (LDCs) and municipal gas or electric utilities only.			
	1. Income classified as operating revenues by DPUC whether or not derived from Connecticut sources.▶	1	00	
	2. Income classified as income by DPUC 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 or electricity.▶	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	
	To be completed by LDCs, municipal gas or electric 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 or electric utilities only.			
	10. Net invoice price, plus transportation costs, of appliances sold.▶	10	00	
	11. Allocable portion of the product that is calculated by the Commissioner of Economic and Community Development under Conn. Gen. Stat. §16a-40b(f).▶	11	00	
	12. Income from sales of natural gas or propane as motor vehicle fuel▶	12	00	
	To be completed by LDCs, municipal gas or electric 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 Line Instructions.)▶	15	00	
	16. Compute apportionment fraction and carry to six places. (See Line Instructions.)▶	16	0.	Decimal Notation
	17. Multiply Line 15 by Line 16. (See Line Instructions.)▶	17	00	
	18. Tax: Multiply Line 15 or Line 17 by 5% (.05). (See Line Instructions.)▶	18	00	
	19. Credits from <i>Schedule C</i> , Line 3, on back▶	19	00	
	20. Credits from Form CT-1120K , <i>Business Tax Credit Summary</i> . (Attach 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 less than zero, enter "0.")▶	22	00		
23. Penalty 10% (.10) of tax not paid when due, or \$50, whichever is greater.▶	23	00		
24. Interest 1% (.01) per month or fraction of a month from due date▶	24	00		
25. Amount due (Add Lines 22, 23, and 24.) Make check payable to: Commissioner of Revenue Services.▶	25	00		

Taxpayers must sign the Declaration on the back.

Schedule A

Gross earnings from the sale, furnishing, or distribution of electricity or 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 <i>Schedule C</i> , Line 1.	▶ 4		

Schedule B

Gross earnings from the sale, furnishing, or distribution of electricity or 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 electricity or natural gas to manufacturing companies (Subtract Line 2 from Line 1.)	▶ 3		
4	Multiply Line 3 by 5% (.05). Enter here and on <i>Schedule C</i> , Line 2.	▶ 4		

Schedule C Summary Schedule

1	Enter amount from <i>Schedule A</i> , Line 4.	1		
2	Enter amount from <i>Schedule B</i> , 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, or imprisonment for not more than five years, or both. 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 Corporate Officer	Title	Date	Telephone Number ()
	Print Name of Corporate Officer			
	Paid Preparer's Signature		Date	Federal Employer ID Number
	Firm's Name and Address			Telephone Number ()

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