

# Form UCT 212 EDC

## Electric Distribution Companies

### Gross Earnings Tax Return

**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.

<b>Taxpayer</b>  (Type or Print)	Name of Company			Connecticut Tax Registration Number
	Address	Number and Street	PO Box	For Calendar Quarter Ended
	City, Town, or Post Office	State	ZIP Code	Federal Employer ID Number (FEIN)
<input type="checkbox"/> Amended Return <input type="checkbox"/> Change of Address				Date Received (DRS Use Only)

1	Income from electric transmission services or electric distribution services allocable to residential service	▶	1	00
2	Competitive transition assessment allocable to residential service	▶	2	00
3	Systems benefit charge allocable to residential service	▶	3	00
4	Conservation and load management program assessment allocable to residential service	▶	4	00
5	Renewable Energy Investment Fund assessment allocable to residential service	▶	5	00
6	Add Lines 1 through 5.	▶	6	00
7	Multiply Line 6 by 6.8% (0.068).	▶	7	00
8	Income from electric transmission services or electric distribution services allocable to other than residential service	▶	8	00
9	Income from electric transmission services or electric distribution services to companies described in Conn. Gen. Stat. §12-265(c).	▶	9	00
10	Subtract Line 9 from Line 8.	▶	10	00
11	Competitive transition assessment allocable to other than residential service	▶	11	00
12	Systems benefit charge allocable to other than residential service	▶	12	00
13	Conservation and load management program assessment allocable to other than residential service	▶	13	00
14	Renewable Energy Investment Fund assessment allocable to other than residential service	▶	14	00
15	Add Lines 10 through 14.	▶	15	00
16	Multiply Line 15 by 8.5% (0.085).	▶	16	00
17	Add Line 7 and Line 16.	▶	17	00
18	Total credits (Attach <b>Form CT-1120K</b> , <i>Business Tax Credit Summary</i> . See instructions.)	▶	18	00
19	Tax due (Subtract Line 18 from Line 17.)	▶	19	00
20	Penalty: 10% (.10) of tax not paid when due, or \$50, whichever is greater.	▶	20	00
21	Interest: 1% (.01) per month, or fraction of a month from the due date.	▶	21	00
22	Amount due. (Add Lines 19, 20, and 21.)	▶	22	00

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

**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. The declaration of a paid preparer other than the taxpayer is based on all information of which the preparer has any knowledge.

<b>Sign Here</b>  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		FEIN
	Firm's Name and Address			Telephone Number (     )

# Form UCT 212 EDC Instructions

## General Instructions

Complete the return in blue or black ink only.

## Address Change

To change your 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.

## Rounding Off to Whole Dollars

You must round off cents to the nearest whole dollar on your returns 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. \$4.50 is rounded to \$5.00 and entered on the line.

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

## Municipal Electric Utilities

Before completing this return, municipal electric utilities should see **Special Notice 2006(6)**, *2006 Legislative Changes Affecting Municipal Electric Utilities*.

## Line Instructions

**Line 1:** Enter all income from electric transmission services or electric distribution services classified as income by the Department of Public Utility Control (DPUC) in the uniform system of accounts allocable to residential service.

**Line 2:** Enter the competitive transition assessment collected under Conn. Gen. Stat. §16-245g allocable to residential service.

**Line 3:** Enter the systems benefit charge collected under Conn. Gen. Stat. §16-245/ allocable to residential service.

**Line 4:** Enter the conservation and load management program assessment charged under Conn. Gen. Stat. §16-245m allocable to residential service.

**Line 5:** Enter the Renewable Energy Investment Fund assessment charged under Conn. Gen. Stat. §16-245n allocable to residential service.

**Line 6:** Add the amounts entered on Lines 1 through 5.

**Line 7:** Multiply the amount entered on Line 6 by 6.8% (0.068).

**Line 8:** Enter all income from electric transmission services or electric distribution services classified as income by the DPUC in the uniform system of accounts allocable to other than residential service.

**Line 9:** Enter the amount from Line 8 that is from electric transmission services or electric distribution services for use directly by companies engaged in a manufacturing production process.

A **manufacturing production process** is any process described in classifications 2000 to 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 10:** Subtract Line 9 from Line 8.

**Line 11:** Enter the competitive transition assessment collected under Conn. Gen. Stat. §16-245g that is allocable to other than residential service. Include the amount of assessment collected from companies described in Conn. Gen. Stat. §12-265(c).

**Line 12:** Enter the systems benefit charge that is collected under Conn. Gen. Stat. §16-245/ that is allocable to other than residential service. Include the amount collected from companies described in Conn. Gen. Stat. §12-265(c).

**Line 13:** Enter the conservation and load management program assessment charged under Conn. Gen. Stat. §16-245m allocable to other than residential service. Include the amount charged to companies described in Conn. Gen. Stat. §12-265(c).

**Line 14:** Enter the Renewable Energy Investment Fund assessment charged under Conn. Gen. Stat. §16-245n allocable to other than residential service. Include the amount charged to companies described in Conn. Gen. Stat. §12-265(c).

**Line 15:** Add the amounts entered on Lines 10 through Line 14.

**Line 16:** Multiply the amount entered on Line 15 by 8.5% (0.085).

**Line 17:** Add the amounts entered on Line 7 and Line 16.

## Line 18: Connecticut Business Tax Credits.

The following credits may be claimed by completing **Form CT-1120K, Business Tax Credit Summary**. For information about Connecticut business tax credits, see **Informational Publication 2006(15)**, *Guide to Connecticut Business Tax Credits*.

- Clean Alternative Fuel;
- Computer Donation;
- Displaced Worker;
- Electronic Data Processing Equipment Property Tax;
- Historic Homes Rehabilitation;
- Historic Structure Rehabilitation;
- Housing Program Contribution;
- Neighborhood Assistance Program;
- New Jobs Creation; **or**
- Urban and Industrial Site Reinvestment.

**Line 19:** Subtract Line 18 from Line 17.

**Line 20:** If the amount entered on Line 19 is not paid when due, enter 10% (0.10) of the amount not paid when due, or \$50, whichever is greater.

**Line 21:** If the amount entered on Line 19 is not paid when due, multiply the amount not paid by 1% (0.01) per month, or fraction of a month from the due date to the date of payment.

**Line 22:** Add the amounts entered on Lines 19, 20, and 21.

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

DRS may submit your check to your bank electronically.

## For Further Information

Call DRS during business hours, Monday through Friday:

- **1-800-382-9463** (Connecticut calls outside the Greater Hartford calling area only); **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:** Visit the DRS Web site at [www.ct.gov/DRS](http://www.ct.gov/DRS) to download and print Connecticut tax forms; **or**
- **Telephone:** Call **1-800-382-9463** (Connecticut calls outside the Greater Hartford calling area only) and select **Option 2** from a touch-tone phone, or call **860-297-5962** (from anywhere).