

**207 HCC ESA - First Installment**

Department of Revenue Services  
State of Connecticut  
PO Box 2990  
Hartford CT 06104-2990

**207 HCC ESA**

Estimated Health Care Center Tax Payment Coupon  
(Rev. 01/12)

For Calendar Year Ending

Complete this coupon in blue or black ink only.

Connecticut Tax Registration Number	1	Enter 30% (.30) of the tax shown on 2011 Form 207 HCC, Line 15.	1		
	2	Enter amount from <i>Schedule 1</i> , Line 4, on back.	2		
Date received (DRS use only)	3	Enter the lesser of Line 1 or Line 2.	3		
	4	Enter overpayment from prior year applied to estimated tax for current year.	4		
Federal Employer ID Number (FEIN)	5	Payment due with this coupon: Subtract Line 4 from Line 3.	5		

Please change name or mailing address, or both, if shown incorrectly at right.

**Due Date:** March 15, 2012  
**Make Checks Payable To:** Commissioner of Revenue Services  
Pay electronically at [www.ct.gov/TSC](http://www.ct.gov/TSC).  
**Mail To:** Department of Revenue Services  
Processing Section  
PO Box 2990  
Hartford CT 06104-2990

**207 HCC ESB - Second Installment**

Department of Revenue Services  
State of Connecticut  
PO Box 2990  
Hartford CT 06104-2990

**207 HCC ESB**

Estimated Health Care Center Tax Payment Coupon  
(Rev. 01/12)

For Calendar Year Ending

Complete this coupon in blue or black ink only.

Connecticut Tax Registration Number	1	Enter 60% (.60) of the tax shown on 2011 Form 207 HCC, Line 15.	1		
	2	Enter amount from <i>Schedule 1</i> , Line 4, on back.	2		
Date received (DRS use only)	3	Enter the lesser of Line 1 or Line 2.	3		
	4	Enter amount paid with Form 207 HCC ESA plus overpayment from prior year applied to estimated tax for current year.	4		
Federal Employer ID Number (FEIN)	5	Payment due with this coupon: Subtract Line 4 from Line 3.	5		

Please change name or mailing address, or both, if shown incorrectly at right.

**Due Date:** June 15, 2012  
**Make Checks Payable To:** Commissioner of Revenue Services  
Pay electronically at [www.ct.gov/TSC](http://www.ct.gov/TSC).  
**Mail To:** Department of Revenue Services  
Processing Section  
PO Box 2990  
Hartford CT 06104-2990

**207HCC ESC - Third Installment**

Department of Revenue Services  
State of Connecticut  
PO Box 2990  
Hartford CT 06104-2990

**207 HCC ESC**

Estimated Health Care Center Tax Payment Coupon  
(Rev. 01/12)

For Calendar Year Ending

Complete this coupon in blue or black ink only.

Connecticut Tax Registration Number	1	Enter 80% (.80) of the tax shown on 2011 Form 207 HCC, Line 15.	1		
	2	Enter amount from <i>Schedule 1</i> , Line 4, on back.	2		
Date received (DRS use only)	3	Enter the lesser of Line 1 or Line 2.	3		
	4	Enter amount paid with Forms 207 HCC ESA and 207 HCC ESB plus overpayment from prior year applied to estimated tax for current year.	4		
Federal Employer ID Number (FEIN)	5	Payment due with this coupon: Subtract Line 4 from Line 3.	5		

Please change name or mailing address, or both, if shown incorrectly at right.

**Due Date:** September 15, 2012  
**Make Checks Payable To:** Commissioner of Revenue Services  
Pay electronically at [www.ct.gov/TSC](http://www.ct.gov/TSC).  
**Mail To:** Department of Revenue Services  
Processing Section  
PO Box 2990  
Hartford CT 06104-2990

**207 HCC ESD - Fourth Installment**

Department of Revenue Services  
State of Connecticut  
PO Box 2990  
Hartford CT 06104-2990

**207 HCC ESD**

Estimated Health Care Center Tax Payment Coupon  
(Rev. 01/12)

For Calendar Year Ending

Complete this coupon in blue or black ink only.

Connecticut Tax Registration Number	1	Enter the tax shown on 2011 Form 207 HCC, Line 15.	1		
	2	Enter amount from <i>Schedule 1</i> , Line 4, on back.	2		
Date received (DRS use only)	3	Enter the lesser of Line 1 or Line 2.	3		
	4	Enter amount paid with Forms 207 HCC ESA, 207 HCC ESB, and 207 HCC ESC plus overpayment from prior year applied to estimated tax for current year.	4		
Federal Employer ID Number (FEIN)	5	Payment due with this coupon: Subtract Line 4 from Line 3.	5		

Please change name or mailing address, or both, if shown incorrectly at right.

**Due Date:** December 15, 2012  
**Make Checks Payable To:** Commissioner of Revenue Services  
Pay electronically at [www.ct.gov/TSC](http://www.ct.gov/TSC).  
**Mail To:** Department of Revenue Services  
Processing Section  
PO Box 2990  
Hartford CT 06104-2990

**Who Must File This Coupon**

Each health care center whose health care center tax, after the application of general business tax credits and the average monthly net employment gain tax credit (subject to the limitations described in **Special Notice 2011(20)**, *2011 Legislative Changes Limiting the Application of Credits Against the Health Care Center Tax*), for calendar year 2012 will be \$1,000 or more must file this coupon. Other health care centers should not file this coupon.

**Required Annual Payment**

For estimated health care center tax purposes, a health care center's required annual payment is the lesser of:

- 90% of the tax shown on its 2012 Form 207 HCC **after** the application of general business tax credits and the average monthly net employment gain tax credit (subject to the limitations described in Special Notice 2011(20)); **or**
- 100% of the tax shown on its 2011 Form 207 HCC, Line 15.

**Interest**

If the payment due with this coupon is not made on or before the due date of this coupon, interest will accrue at the rate of 1% per month or fraction of a month on the amount not paid from the due date of this coupon until the date of payment.

**Schedule 1**

1	Enter estimated health care center tax due for calendar year 2012 <b>prior to</b> the application of any tax credits.		00
2	Enter estimated general business tax credits and estimated average monthly net employment gain tax credit to be applied against health care center tax due for calendar year 2012. May not exceed amount entered on <b>Form CT-207K, Insurance/Health Care Tax Credit Schedule</b> , Part 4, Line 31, Column C.		00
3	Subtract Line 2 from Line 1.		00
4	Multiply Line 3 by 27% (.27).		00

207 HCC ESA Back (Rev. 01/12)

**Who Must File This Coupon**

Each health care center whose health care center tax, after the application of general business tax credits and the average monthly net employment gain tax credit (subject to the limitations described in **SN 2011(20)**, for calendar year 2012 will be \$1,000 or more must file this coupon. Other health care centers should not file this coupon.

**Required Annual Payment**

For estimated health care center tax purposes, a health care center's required annual payment is the lesser of:

- 90% of the tax shown on its 2012 Form 207 HCC **after** the application of general business tax credits and the average monthly net employment gain tax credit (subject to the limitations described in Special Notice 2011(20)); **or**
- 100% of the tax shown on its 2011 Form 207 HCC, Line 15.

**Interest**

If the payment due with this coupon is not made on or before the due date of this coupon, interest will accrue at the rate of 1% per month or fraction of a month on the amount not paid from the due date of this coupon until the date of payment.

**Schedule 1**

1	Enter estimated health care center tax due for calendar year 2012 <b>prior to</b> the application of any tax credits.		00
2	Enter estimated general business tax credits and estimated average monthly net employment gain tax credit to be applied against health care center tax due for calendar year 2012. May not exceed amount entered on <b>Form CT-207K, Part 4, Line 31, Column C.</b>		00
3	Subtract Line 2 from Line 1.		00
4	Multiply Line 3 by 54% (.54).		00

207 HCC ESB Back (Rev. 01/12)

**Who Must File This Coupon**

Each health care center whose health care center tax, after the application of general business tax credits and the average monthly net employment gain tax credit (subject to the limitations described in **SN 2011(20)**, for calendar year 2012 will be \$1,000 or more must file this coupon. Other health care centers should not file this coupon.

**Required Annual Payment**

For estimated health care center tax purposes, a health care center's required annual payment is the lesser of:

- 90% of the tax shown on its 2012 Form 207 HCC **after** the application of general business tax credits and the average monthly net employment gain tax credit (subject to the limitations described in Special Notice 2011(20)); **or**
- 100% of the tax shown on its 2011 Form 207 HCC, Line 15

**Interest**

If the payment due with this coupon is not made on or before the due date of this coupon, interest will accrue at the rate of 1% per month or fraction of a month on the amount not paid from the due date of this coupon until the date of payment.

**Schedule 1**

1	Enter estimated health care center tax due for calendar year 2012 <b>prior to</b> the application of any tax credits.		00
2	Enter estimated general business tax credits and estimated average monthly net employment gain tax credit to be applied against health care center tax due for calendar year 2012. May not exceed amount entered on <b>Form CT-207K, Part 4, Line 31, Column C.</b>		00
3	Subtract Line 2 from Line 1.		00
4	Multiply Line 3 by 72% (.72).		00

207 HCC ESC Back (Rev. 01/12)

**Who Must File This Coupon**

Each health care center whose health care center tax, after the application of general business tax credits and the average monthly net employment gain tax credit (subject to the limitations described in **SN 2011(20)**, for calendar year 2012 will be \$1,000 or more must file this coupon. Other health care centers should not file this coupon.

**Required Annual Payment**

For estimated health care center tax purposes, a health care center's required annual payment is the lesser of:

- 90% of the tax shown on its 2012 Form 207 HCC **after** the application of general business tax credits and the average monthly net employment gain tax credit (subject to the limitations described in Special Notice 2011(20)); **or**
- 100% of the tax shown on its 2011 Form 207 HCC, Line 15

**Interest**

If the payment due with this coupon is not made on or before the due date of this coupon, interest will accrue at the rate of 1% per month or fraction of a month on the amount not paid from the due date of this coupon until the date of payment.

**Schedule 1**

1	Enter estimated health care center tax due for calendar year 2012 <b>prior to</b> the application of any tax credits.		00
2	Enter estimated general business tax credits and estimated average monthly net employment gain tax credit to be applied against health care center tax due for calendar year 2012. May not exceed amount entered on <b>Form CT-207K, Part 4, Line 31, Column C.</b>		00
3	Subtract Line 2 from Line 1.		00
4	Multiply Line 3 by 90% (.90).		00

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