Department of Revenue Services
State of Connecticut
PO Box 2990
Hartford CT 06104-2990
(Rev. 01/13)

Form 207/207 HCC EXT

Application for Extension of Time to File Domestic Insurance Premiums Tax Return or Health Care Center Tax Return

207/207 HCC EXT
►2012

Read instructions on reverse before completing this application. Complete this application in blue or black ink only.

Taxpayer Please type or print.	Name of company			Connecticut Tax Registration Number ►
	Address	Number and street	PO Box	Date received (DRS use only) ►
	City, town, or post office	State	ZIP code	Federal Employer ID Number (FEIN) ►

This is not an extension of time to pay tax. Penalties and interest may apply. See instructions.

❒ I request a 12-month extension of time to March 1, 2014, to file a Connecticut domestic insurance premiums tax return for calendar year 2012.

❒ I request a 12-month extension of time to March 1, 2014, to file a Connecticut health care center tax return for calendar year 2012.

The reason for the Connecticut extension request is: _____

You will be notified only if your request is denied.

1. Total tax liability for 2012: You may estimate this amount. You must enter an amount on Line 1. If you do not expect to owe tax, enter zero "0."	1		00
2. 2012 Connecticut estimated tax payments and any overpayments credited to 2012	2		00
3. Balance due: Subtract Line 2 from Line 1. Pay in full with this form. If Line 2 is greater than Line 1, enter zero "0." ..... ►	3		00

Pay Electronically

Visit the Department of Revenue Services (DRS) **Taxpayer Service Center *(TSC)*** at **www.ct.gov/TSC** to pay electronically.

Mail paper return to:

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

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

Write the company's Connecticut Tax Registration Number and "2012 Form 207/207 HCC EXT" on your check.

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 DRS is a fine of not more than $5,000, 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 Keep a copy of this return for your records.	Signature of principal officer	Title	Date
	Print name of principal officer		Telephone number ( )
	Paid preparer's signature	Date	Preparer's SSN or PTIN
	Firm name and address		FEIN

Form 207/207 HCC EXT
Instructions

Use **Form 207/207 HCC EXT**, *Application for Extension of Time to File Domestic Insurance Premiums Tax Return or Health Care Center Tax Return*, to request a 12-month extension to file your Connecticut insurance premiums or health care center tax return. Complete this application in blue or black ink only.

Request for Extension

An insurance company or health care center may request a 12-month extension to file its Connecticut tax return provided there is reasonable cause for the request.

To request an extension of time to file a Connecticut domestic insurance premiums tax return or health care center tax return, check the applicable box on the front of this form. File Form 207/207 HCC EXT and pay all the tax you expect to owe on or before March 1, 2013.

Form 207/207 HCC EXT **only** extends the **time to file** your tax return. Form 207/207 HCC EXT **does not** extend the time to pay the amount of tax due.

We will notify you only if the extension request is denied.

Name, Address, and Tax Registration Number

Enter the company's name, address, Federal Employer Identification Number (FEIN), and Connecticut Tax Registration Number in the spaces provided.

Rounding Off to Whole Dollars

You must round off cents to the nearest whole dollar on your return and schedules. If you do not round, the Department of Revenue Services (DRS) will disregard the cents.

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 a line.

Interest and Penalties

In general, interest and penalty apply to any portion of the tax not paid on or before the original due date of the return. If the tax is not paid when due, interest will accrue at the rate of 1% per month or fraction of a month from the original due date of the return until the tax is paid in full.

Late Payment Penalty: If tax is due, the penalty for late payment is 10% of the tax due or $50, whichever is greater.

Late Filing Penalty: If no tax is due, the Commissioner of Revenue Services may impose a $50 penalty for the late filing of any return or report required by law to be filed.

Where to File

Make check payable to **Commissioner of Revenue Services**. To ensure payment is applied to your account, write "2012 Form 207/207 HCC EXT" and your Connecticut Tax Registration Number on the front of your check. Be sure to sign your check and paper clip it to the front of your return. **Do not send cash**. DRS may submit your check to your bank electronically.

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

Failure to file or **failure to pay** the proper amount of tax due **will result in penalty and interest charges**. It is to your advantage to file when your return is due whether or not you are able to make full payment.

Signature

The treasurer of the company, or a principal officer of the company, must sign Form 207/207 HCC EXT.

Paid Preparer Signature

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

Pay Electronically

Visit **www.ct.gov/TSC** to use the **Taxpayer Service Center *(TSC)*** to make a direct tax payment. After logging into the ***TSC***, select the *Make Payment Only* option and choose a tax type from the drop down box. Using this option authorizes DRS to electronically withdraw from your bank account (checking or savings) a payment on a date you select up to the due date. As a reminder, even if you pay electronically you must still file your return on or before the due date. Tax not paid on or before the due date will be subject to penalty and interest.

For More 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

Visit the DRS website at **www.ct.gov/DRS** to download and print Connecticut tax forms and publications.