

# Form 211 CATV

## Community Antenna Television System Companies

### Gross Earnings Tax Return

(Rev. 12/12)

**When to File: Form 211 CATV** is due on or before the last day of April, July, October, and January for the preceding 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. Read instructions on back before completing this return.

Visit [www.ct.gov/TSC](http://www.ct.gov/TSC) to make an electronic payment using the **Taxpayer Service Center (TSC)**.

<b>Taxpayer</b>  Type or print	Name of company		Connecticut Tax Registration Number	
	Address	Number and street	PO Box	
	City, town, or post office		State	ZIP code
	Date received (DRS use only)			

Amended return       Change of address

#### Part I - Computation of Tax

1. Total amount of gross earnings from lines, facilities, apparatus, and auxiliary equipment used in operating a community antenna television system	▶	1. \$	00
2. Apportionment fraction: Enter decimal from Part II, Line 18.	▶	2. .	
3. Multiply Line 1 by Line 2.	▶	3. \$	00
4. Multiply Line 3 by 5% (.05).	▶	4. \$	00
5. Department of Energy and Environmental Protection (DEEP) assessment credit	▶	5. \$	00
6. Subtract Line 5 from Line 4.	▶	6. \$	00
7. Connecticut business tax credit(s): Attach <b>Form CT-1120K, Business Tax Credit Summary</b> . See instructions on back.	▶	7. \$	00
8. Subtract Line 7 from Line 6. If zero or less, enter "0."	▶	8. \$	00
9. If late, enter penalty. See instructions.	▶	9. \$	00
10. If late, enter interest. See instructions.	▶	10. \$	00
11. <b>Total amount due:</b> Add Lines 8, 9, and 10.	▶	11. \$	00

#### Part II - Apportionment

12. Total miles of lines operated by the company inside Connecticut on the first day of the calendar quarter	▶	12.	
13. Total miles of lines operated by the company inside Connecticut on the last day of the calendar quarter	▶	13.	
14. Add Line 12 and Line 13.	▶	14.	
15. Total miles of lines operated by the company both inside and outside Connecticut on the first day of the calendar quarter	▶	15.	
16. Total miles of lines operated by the company both inside and outside Connecticut on the last day of the calendar quarter	▶	16.	
17. Add Line 15 and Line 16.	▶	17.	
18. Divide Line 14 by Line 17. Carry to six decimal places. Enter here and in Part I, Line 2.	▶	18. .	

**Declaration:** I declare under the 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, 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 treasurer, authorized agent, or officer		Date	Telephone number (    )
	Print name of treasurer, authorized agent, or officer			Title
	Paid preparer's signature		Date	Preparer's SSN or PTIN
	Firm's name and address			FEIN

# Form 211 CATV

## 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. Clearly print the new information.

### 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. Round \$4.50 to \$5.00 and enter \$5.00 on the line.

### Line Instructions

**Line 1:** Enter the total amount of gross earnings from lines, facilities, apparatus, and auxiliary equipment within Connecticut for this tax year. Gross earnings cannot be reduced by commissions, rebates, or other payments, but may be reduced by the amount of refunds issued as the result of errors or overcharges.

**Line 2:** If carrying on the community antenna television system business wholly inside Connecticut during the calendar quarter, enter 1.00 and do **not** complete Part II.

If carrying on the community antenna television system business both inside Connecticut and outside Connecticut during the calendar quarter, enter the decimal from Part II, Line 18.

**Line 5:** Enter the amount of any assessment actually paid during the calendar quarter to the Department of Energy and Environmental Protection (DEEP) under Conn. Gen. Stat. §16-49.

**Line 7:** Your company may be eligible to claim certain Connecticut business tax credits. For information on Connecticut business tax credits that your company may be eligible to claim, see **Informational Publication 2010(13), *Guide to Connecticut Business Tax Credits***. If your company claims Connecticut business tax credits, complete and attach **Form CT-1120K, *Business Tax Credit Summary***, to the return.

### Line 9: Penalty

**Late Payment Penalty:** The penalty for paying all or a portion of the tax late is 10% of the tax due or \$50, whichever is greater.

**Late Filing Penalty:** The Commissioner of Revenue Services may impose a \$50 penalty for failure to file any return or report that is required by law to be filed. **Form 211 CATV, *Community Antenna Television System Companies Gross Earnings Tax Return***, must be filed even if no tax is due.

**Line 10: Interest:** If the tax is not paid when due, you will owe interest at the rate of 1% per month or fraction of a month until the tax is paid in full. To compute interest due, multiply Line 8 by the number of months or fraction of a month late, then by 1%.

**Signature:** The treasurer of the company or an authorized agent or officer of the company must sign Form 211 CATV.

**Paid Preparer Signature:** A paid preparer must sign and date Form 211 CATV. Paid preparers must also enter their Social Security Number (SSN) or Preparer Tax Identification Number (PTIN) and their firm's Federal Employer Identification Number (FEIN) in the spaces provided.

### Payment Options

**Pay Electronically:** Visit [www.ct.gov/TSC](http://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 a payment from your bank account (checking or savings) 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.



**Pay by Mail:** Make check payable to **Commissioner of Revenue Services**. To ensure payment is applied to your account, write the calendar quarter ending date of the return, "**Form 211 CATV**", 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.

### Where to File

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

### 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](http://www.ct.gov/DRS) to download and print Connecticut tax forms and publications.