

Form UCT 212 EDC

Electric Distribution Companies

Gross Earnings Tax Return

When to File: Form UCT 212 EDC 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 return will be considered timely filed if filed by the next business day.

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 ending
	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 Form CT-1120K , <i>Business Tax Credit Summary</i> . See instructions.	▶	18	00
19	Tax due: Subtract Line 18 from Line 17.	▶	19	00
20	If late, enter penalty. See instructions.	▶	20	00
21	If late, enter interest. See instructions.	▶	21	00
22	Amount due: Add Lines 19, 20, and 21.	▶	22	00

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

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, 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 corporate officer	Title	Date	Telephone number ()
	Print name of corporate officer			
	Paid preparer's signature		Date	SSN or PTIN
	Firm's name and address		FEIN	Telephone number ()

Form UCT 212 EDC Instructions

General Instructions

Complete the return in blue or black ink only.

Form UCT 212 EDC, *Electric Distribution Companies Gross Earnings Tax Return*, must be filed 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 return will be considered timely filed if filed by the next business day.

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.

Line Instructions

Line 1: Enter all income from electric transmission services or electric distribution services 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. §16-245l 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%.

Line 8: Enter all income from electric transmission services or electric distribution services allocable to other than residential service.

Line 9: Enter the amount from Line 8 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 through 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 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 collected under Conn. Gen. Stat. §16-245l 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 14.

Line 16: Multiply the amount entered on Line 15 by 8.5%.

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

Line 18: Connecticut Business Tax Credits.

Your company may be eligible to claim certain Connecticut business tax credits. For information on Connecticut business tax credits your company may be eligible to claim, see *Online 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 19: Subtract Line 18 from Line 17.

Line 20: If the amount entered on Line 19 is not paid when due, enter 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% 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.

Paid Preparer Information: A paid preparer must sign and date Form UCT-212 EDC. Paid preparers must also enter their Social Security Number (SSN) or Preparers Tax Identification Number (PTIN) and their firm's name, address, and Federal Employer Identification Number (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 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.

Mail the return to:

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



For information and assistance call, the Excise Tax Unit at **860-541-3224**, Monday through Friday 8:30 a.m. to 4:30 p.m.

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.