

STATE OF CONNECTICUT DEPARTMENT OF REVENUE SERVICES

AN 2017(12)

450 Columbus Blvd. Hartford CT 06103-1837

ANNOUNCEMENT

Preliminary Guidance for December 15, 2017 Estimated Payment for New Hospital User Fee

Purpose: This Announcement provides preliminary guidance regarding the manner and method in which hospitals subject to the new Hospital User Fee should calculate and make estimated payments due December 15, 2017. This Announcement also provides guidance regarding how hospitals may request an extension of time to pay the estimated payment due December 15, 2017. The information provided in this Announcement is only applicable to the estimated payment due December 15, 2017.

Effective Date: Upon issuance.

Statutory Authority: Public Acts 2017, No. 17-4 (June Spec. Sess.), §§ 1, 2, and 4.

Estimated Payment Due December 15, 2017:

Hospitals subject to the new Hospital User Fee imposed on net revenue from inpatient hospital services and outpatient hospital services are required to make an estimated payment towards their total Hospital User Fee due for the state fiscal year ending June 30, 2018 by December 15, 2017.

Hospitals are required to calculate their estimated payments by multiplying by one hundred thirty-three per cent (133%) the amount of tax due for the period ending June 30, 2017 under the old Hospital User Fee imposed on net patient revenue from inpatient hospital services and outpatient hospital services under Chapter 211a of the General Statutes.

Any hospital, which was not previously subject to the old Hospital User Fee imposed on net patient revenue from outpatient hospital services under Chapter 211a of the General Statutes, but which is now subject to the new Hospital User Fee imposed on net revenue

from outpatient hospital services, must calculate their estimated payment by adding the following:

- one hundred and thirty-three per cent (133%)
 of the tax paid on net patient revenue from
 inpatient hospital services; and
- six per cent (6%) of one quarter of said hospital's unaudited 2016 outpatient revenue multiplied by one hundred thirty-three per cent (133%).

Application of Prior Payments to Estimated Payment Due December 15, 2017 and Return of Credits: Any payments that hospitals may have made under the old Hospital User Fee imposed under Chapter 211a of the General Statutes for the period ending September 30, 2017 prior to its repeal will be applied by DRS to the estimated payment due December 15, 2017. As such, hospitals may subtract such amount paid, exclusive of any credits such hospitals may have claimed against the old Hospital User Fee, from their required estimated payment and remit the balance on or before December 15, 2017.

DRS will notify by mail affected hospitals of the return of credits to those hospitals who claimed credits against the old Hospital User Fee imposed under Chapter 211a of the General Statutes for the period ending September 30, 2017 prior to its repeal. Returned credits cannot be applied against the new Hospital User Fee. Such notification shall be made by DRS on or about February 2, 2018.

Estimated Payment Due December 15, 2017 must be Made Electronically: The estimated payment due on or before December 15, 2017 for the new Hospital User Fee must be made electronically. The following instructions regarding making said estimated payment apply to the payment due on or

before December 15, 2017 only. Additional guidance will be issued regarding the filing and payment of all subsequent tax returns for the new Hospital User Fee.

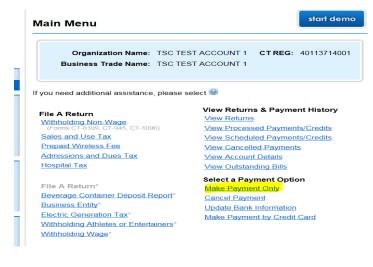
1. Enter the Hospital's Connecticut Tax Registration Number:



2. Enter the Hospital's User ID & Password:

	3001
you need additional	assistance, please select 🥹 .
lease enter your Use	r ID and Password, then select "login".
Jser ID:	
drs123 Forgot User ID?	
	shed on a prior visit. DRS recommended using a User ID that you will ser's last name and first initial.
Password:	

3. Select "Make a payment only":



4. Choose "Hospital Tax" for the "Tax Type Description":



5. Choose "Quarterly - December 2017" for the period for which you are making a payment:

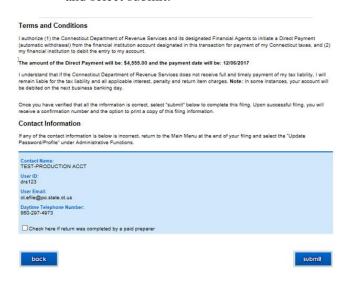


6. Enter the Hospital's payment information and select a payment date on or before December 15, 2017:

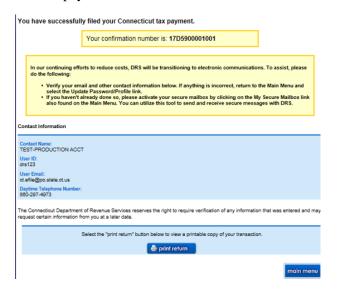
ay to the Order of: Commissione	this box if you need to update your of Revenue Services	our account miles	mauon.
or: Payment of Connecticut Taxes			
ccount Type:	Checking Savings		
outing Number:	123456780	Bank Name:	bank
ccount Number:	1234587		
le-enter Account Number:	1234567		
	<u>numbers?</u> ome from an account <u>outside</u> th	ne United States?	O Yes ® No
fill the funde for this payment o		ne United States?	O Yes ® No
viii the funde for this payment or		e United States?	O Yes ® No S 4555
viii the funds for this payment of yment Information		e United States?	
viii the funds for this payment of yment Information		ne United States?	\$ 4555
where are my routing and account will the funds for this payment of yment Information mount of Tax Payment: equested Payment Date:		ne United States?	\$ 4555 12/09/2017 =

our payment transaction is not comple	te until you receive a confirmation number.
	ds by authorizing the Department of Revenue Services and its designated ount for the amount of your tax payment on the date you choose. Simply verify the ant date, and agree to the terms and conditions.
ccount Information	
Account Type:	Checking
Routing Number:	123456780
Account Number:	1234567
Bank Name:	bank
Funded by account outside the US:	No
ayment Information	\$ 4.665.00
Requested Payment Date:	12/08/2017
can edit your information. Please keep in mir	n penalty and interest charges. ct the "back" button below to return to the previous page where you did that this will be your last chance to change any information on this
page.	to that this will be your last chance to change any miorination on this
page.	

8. Review and agree to the terms and conditions and select submit:



9. The confirmation number is proof of payment.



Request an Extension of Time to Pay Estimated Payment Due December 15, 2017:

Hospitals may request an extension of time to pay the estimated payment due December 15, 2017 for the new Hospital User Fee. Such request must be made in writing and mailed to the attention of DRS's First Assistant Commissioner before December 15, 2017. An extension will only be granted if the hospital can prove that making such estimated payment would cause undue hardship as set forth in Public Acts 2017, No. 17-4 (June Spec. Sess.), § 4 by providing a full written explanation of the hospital's financial circumstances and documentation substantiating the hospital's claims.

The procedures set forth herein shall only apply for a request for an extension of time to pay the estimated payment due December 15, 2017 for the new Hospital User Fee. Additional guidance will be issued regarding requesting extensions of time to pay for all subsequent payments for the new Hospital User Fee.

Effect on Other Documents: None.

Effect of This Document: Announcements alert taxpayers to new developments (other than newly enacted or amended Connecticut or federal laws or newly released judicial decisions), including new administrative positions, policies, or practices.

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

DRS E-alerts Email Service: Get connected to the latest DRS news including new legislation, policies, press releases, and more. Visit the DRS website at **www.ct.gov/DRS** and select *Sign up for e-alerts* under *How Do I?* on the gold navigation bar.

AN 2017(12)

Health Care Provider Taxes - Hospital User Fee

Issued: 12/11/2017