

HHP-2018

Second Hospital User Fee

Return Fiscal Year 2018

For period ending

(New 04/18)

Complete this return in blue or black ink. The Second Hospital User Fee must be paper filed, but paid electronically.

When to File: Form **HHP-2018** is due on or before the last day of April 2018 and July 2018, even if no fee is due. If the due date falls on a Saturday, Sunday, or legal holiday, the return will be considered timely if filed by the next business day. **Do not use this return for calendar quarters beginning on or after July 1, 2018.**

Read instructions before completing this return.

Taxpayer Type or Print	Name of hospital		Connecticut Tax Registration Number	
	Address		Federal Employer ID Number (FEIN)	
	Number and street		CT Dept. of Public Health License Number	
	PO Box		Date received (DRS use only)	
	City, town, or post office		State	ZIP Code

Check if applicable: Amended Return

1.	Net revenue from inpatient hospital services for federal fiscal year 2016. See instructions	1.		00
2.	Inpatient Hospital User Fee due for fiscal year 2018: Multiply Line 1 by 6%.	2.		00
3.	Net revenue from outpatient hospital services for federal fiscal year 2016. See instructions.	3.		00
4.	Outpatient Hospital User Fee due for fiscal year 2018: Multiply Line 3 by 12.3325%. See instructions.	4.		00
5.	Total Hospital User Fee due for fiscal year 2018: Add Line 2 and Line 4.	5.		00
6.	Total estimated payments. See instructions.	6.		00
7.	Balance due for fiscal year 2018: Subtract Line 6 from Line 5.	7.		00
8.	Amount due with return: Multiply line 7 by 50%.	8.		00
9.	Add: (a) Interest \$ _____ and (b) Penalty \$ _____	9.		00
10.	Total amount due: Add Line 8 and Line 9.	10.		00

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 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.

May DRS contact the preparer shown below about this return?
Yes <input type="checkbox"/> No <input type="checkbox"/>

Sign Here Keep a copy of this return for your records.	Authorized agent or officer's signature	Date	Telephone number ()
	Authorized agent or officer's name (print)		Title
	Email address		
	Paid preparer's signature	Date	Preparer's SSN or PTIN
	Paid preparer's name (print)		Telephone number ()
	Firm's name and address		FEIN

General Instructions

For fiscal year 2018, each hospital must use form **HHP-2018**, *Second Hospital User Fee Return Fiscal Year 2018*, to file and pay the remaining balance due for the fee imposed on net revenue from inpatient hospital services and outpatient hospital services.

For fiscal year 2018, hospitals were required to make an estimated payment of the Second Hospital User Fee due for the fiscal year on December 15, 2017 and are required to pay the remaining balance due in two equal installments on April 30, 2018 and July 31, 2018. This return is to assist in reconciling the amounts due on April 30, 2018 and July 31, 2018.

Hospitals must file this return by mailing it to the address listed below. All payments must be made electronically.

This return should not be used to file for calendar quarters commencing on or after July 1, 2018.

Required information: Enter the period date, the Connecticut Tax Registration Number, Federal Employer Identification Number (FEIN), and the Connecticut Department of Public Health Hospital License Number in the spaces provided.

If you are amending a prior return, check the box for *Amended Return* on the return.

Due Date: The return is due on or before the last day of April 2018 and July 2018 even if no fee is due. If the due date falls on a Saturday, Sunday, or legal holiday, the return will be considered timely if filed by the next business day.

Mail return to:

Department of Revenue Services
Audit Division/Public Services Unit
Second Hospital User Fee
450 Columbus Blvd Ste 1
Hartford, CT 06103-1837

You must pay the amount due electronically.

Visit www.ct.gov/TSC to use the **Taxpayer Service Center (TSC)** to pay this return. Using this option authorizes the Department of Revenue Services (DRS) to electronically withdraw a payment from your bank account (checking or savings) on a date you select up to the due date.



Pay using the payment instructions in **AN 2017(12)**, *Preliminary Guidance for December 15, 2017 Estimated Payment for New Hospital User Fee*. On the Main Menu of the TSC select *Make Payment Only* from the column on the lower right side of the screen. Do **not** select *Hospital Tax* from the *File A Return* Column on the left side of the screen. Select payment dates on or before April 30, 2018 or on or before July 31, 2018 for each return filed.

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, 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 the audited net revenue from inpatient hospital services for federal fiscal year 2016. This is the amount listed on the *Second Hospital User Fee - Notice of Revised Audited Net Revenue* sent to each hospital by DRS.

Line 2: Multiply the amount on Line 1 by 6%. Enter the Inpatient Hospital User Fee due.

Line 3: Enter the audited net revenue from outpatient hospital services for federal fiscal year 2016. This is the amount listed on the *Second Hospital User Fee - Notice of Revised Audited Net Revenue* sent to each hospital by DRS. Hospitals exempt from the fee imposed on net revenue from outpatient hospital services should enter "0".

Line 4: Multiply the amount on Line 3 by the fee rate imposed on net revenue from outpatient hospital services. Public Acts 17-4 (June Spec. Sess.), § 2 sets the fee rate for the provision of outpatient hospital services at \$900,000,000 less the total inpatient hospital user fee from all hospitals divided by the total audited net outpatient hospital revenue from all hospitals. The total inpatient hospital user fee is \$305,527,677. The total audited net outpatient hospital revenue is \$4,820,354,880. As such, under the formula prescribed by law, the fee rate for the provision of outpatient hospital services is 12.3325%. Enter the Outpatient Hospital User Fee due.

Line 5: Add the amount on Line 2 and the amount on Line 4. Enter the total Hospital User Fee due for fiscal year 2018.

Line 6: Enter the total amount of estimated payments made toward the hospital's Hospital User Fee liability for fiscal year 2018 including any payments made under the first Hospital User Fee for the period ending September 30, 2017. Do not include the amount paid in April 2018 on Line 6.

Line 7: Subtract the amount on Line 6 from the amount on Line 5 for the total balance due for fiscal year 2018.

Line 8: Multiply Line 7 by 50% for the amount due with this return.

Line 9a: Interest is computed at 1% per month or fraction of a month, on the underpayment of the fee, from the original due date of the return through the date of payment.

Line 9b: Penalty:

Penalty for Failure to Pay Fee When Due: 10% of the fee due or \$50, whichever is greater.

Penalties for Late Electronic Funds Transfer (EFT) Payments:

- 2% of the fee due for EFT payments not more than 5 days late;
- 5% for EFT payments more than 5 days but not more than 15 days late; **and**
- 10% for EFT payments more than 15 days late.

Line 9: Add the amount on Line 9a and the amount of Line 9b. Enter the total interest and penalty due.

Line 10: Add the amount on Line 8 and the amount on Line 9. Enter the total amount due.