

Form CATV 211-5

Community Antenna Television System Companies

Gross Earnings Tax Return

(Rev. 12/01)

Purpose: Each community antenna television system company must file this return on or before April 1st of each year to report its gross earnings from operating a community antenna television system during the preceding calendar year. If the due date falls on a Saturday, Sunday, or legal holiday, the next business day is the due date. See instructions on back.

Please make changes to your name and address if shown incorrectly

CT Gross Earnings Tax Registration Number
Federal Employer Identification Number
Return for Calendar Year: _____

Check if amended return.
 Enter calendar year being amended: _____

See Reverse Side Before Completing This Return

1. Total amount of gross earnings from lines, facilities, apparatus, and auxiliary equipment in this state for tax year ended _____ with no deduction from gross earnings from operations for commissions, rebates, or other payments, except refunds that arise from errors or overcharges	1.	\$	
2. Average miles of lines operated everywhere at beginning and end of year	2.		
3. Average miles of lines operated within Connecticut at beginning and end of year	3.		
4. Average miles of lines operated without Connecticut at beginning and end of year	4.		

Computation of Tax

5. Total amount of gross earnings (Enter the total amount reported on Line 1)	5.	\$	
6. Apportionment fraction (Divide Line 3 by Line 2. Carry to six decimal places.)	6.	0.	Decimal Notation
7. Balance subject to tax (Multiply Line 6 by Line 5)	7.	\$	
8. Tax: Multiply Line 7 by 5% (.05)	8.	\$	
9. Connecticut Business Tax Credit(s) (See Instructions)	9.	\$	
10. Assessments (See Instructions)	10.	\$	
11. Total credits (Add Lines 9 and 10)	11.	\$	
12. Net tax due (Subtract Line 1 from Line 8. If negative figure, enter zero ("0"))	12.	\$	
13. Penalty: (See Instructions)	13.	\$	
14. Interest: 1% (.01) per month or fraction of a month from due date	14.	\$	
15. Total Amount Due (Add Lines 12, 13, and 14) Make check payable to: Commissioner of Revenue Services	15.	\$	

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 that the penalty for willfully delivering a false return to DRS is a fine of not more than \$5,000, or 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 Treasurer (or authorized agent or officer)	Date	Telephone Number ()
	Print name of Treasurer (or authorized agent or officer)		Title
	Paid Preparer's Signature	Date	Preparer's SSN or PTIN
	Firm's Name and Address		Federal Employer Identification Number

Form CATV 211-5 Instructions

Line 1: Enter the total amount of gross earnings from lines, facilities, apparatus, and auxiliary equipment within the State of 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: Enter the average miles of lines operated everywhere at the beginning and at the end of the tax year.

Line 3: Enter the average miles of lines operated **within** Connecticut at the beginning and at the end of the tax year.

Line 4: Enter the average miles of lines operated **outside** of Connecticut at the beginning and at the end of the tax year.

Line 5: Enter the total amount of gross earnings from Line 1 for the tax year.

Line 6: Calculate the apportionment fraction to be applied to total gross receipts by dividing Line 3 (average total miles of lines within Connecticut) by Line 2 (average of total miles of lines everywhere). Carry the resulting apportionment fraction to six decimal places, enter on Line 6.

Line 7: Multiply Line 6 (apportionment fraction) by Line 5 (total amount of gross earnings). Enter the product here.

Line 8: Multiply Line 7 (balance subject to tax) by the tax rate of 5% (.05). Enter the product here.

Line 9: Credits

Connecticut Business Tax Credits: To claim the following credits complete **Form CT-1120K**, *Business Tax Credit Summary*. For information about Connecticut business tax credits, see the following pages in **Informational Publication 2001(17)**, *Guide to Connecticut Business Tax Credits*.

1. *Clean Alternative Fuel:* Pages 9 and 10.
2. *Computer Donation Credit:* Page 11.
3. *Electronic Data Processing Equipment Property Tax Credit:* Pages 17 and 18.
4. *Employer-Assisted Housing Credit:* Pages 19 and 20.
5. *Historic Homes Rehabilitation Credit:* Pages 31 and 32.
6. *Housing Program Contribution Credit:* Pages 33 and 34.
7. *Neighborhood Assistance Act Credit:* Pages 41, 42, and 43.

Line 10: Enter the amount of assessment made according to Conn. Gen. Stat. §16-49. The tax imposed under Conn. Gen. Stat. §12-258 is reduced by any assessment made under Conn. Gen. Stat. §16-49 that is attributable to the year that the tax is assessed. A copy of the assessment issued by the Department of Public Utility Control must be filed with this return.

Line 11: Add Lines 9 and 10 and enter the sum here.

Line 12: Subtract Total Credits (Line 11) from Tax (Line 8). Enter the amount of net tax due. If the result is a negative number, enter zero ("0").

Line 13: Late Payment Penalty: If tax is due, the penalty for late payment is 10% (.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 failure to file any return that is required by law to be filed. A return must be filed even if no additional tax is due.

Line 14: Interest: If the tax is not paid when due, multiply Line 12 by 1% (.01) times the number of months, or fraction of a month, that the payment is late. Enter the product here.

Line 15: Add Lines 12, 13, and 14 and enter the sum here.

Signature

A principal officer of the company must sign this return.

Paid Preparer Signature: A paid preparer must sign and date **Form CATV 211-5**. 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.

Where to File Return

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

For Further Information

If you need additional information or assistance, please call the Excise/Public Services Taxes Subdivision at **860-541-3225**, Monday through Friday, 8:00 a.m. to 5:00 p.m.

You may obtain forms and publications at any hour, seven days a week:

- **Internet:** Preview and download forms and publications from the DRS Web site: www.drs.state.ct.us
- **DRS TAX-FAX:** Call **860-297-5698** from the handset attached to your fax machine and select from the menu;
- **Telephone:** Call **1-860-297-5962** (from anywhere) or **1-800-382-9463** (toll-free within Connecticut) and select option 2 from a touch-tone phone.

TTY, TDD, and Text Telephone users only may transmit inquiries 24 hours a day, seven days a week by calling **860-297-4911**.