

**207 HCC ESA - First Installment**

Estimated Health Care Center Tax Payment Coupon  
(Rev. 12/09)

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

For Calendar Year Ending

**207 HCC ESA**

Complete this coupon in blue or black ink only.

Connecticut Tax Registration Number	1	Enter 30% (.30) of the tax shown on 2009 Form 207 HCC, Line 16.	1		
	2	Enter amount from <i>Schedule 1</i> , Line 5, on back.	2		
Date received (DRS use only)	3	Enter the lesser of Line 1 or Line 2.	3		
	4	Enter overpayment from prior year applied to estimated tax for current year.	4		
Federal Employer ID Number (FEIN)	5	Payment due with this coupon: Subtract Line 4 from Line 3.	5		

Please change name or mailing address, or both, if shown incorrectly at right.

**Due Date:** March 15, 2010  
**Make Checks Payable To:** Commissioner of Revenue Services  
 Pay electronically at [www.ct.gov/TSC](http://www.ct.gov/TSC).  
**Mail To:** Department of Revenue Services  
 Processing Section  
 PO Box 2990  
 Hartford CT 06104-2990

**207 HCC ESB - Second Installment**

Estimated Health Care Center Tax Payment Coupon  
(Rev. 12/09)

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

For Calendar Year Ending

**207 HCC ESB**

Complete this coupon in blue or black ink only.

Connecticut Tax Registration Number	1	Enter 60% (.60) of the tax shown on 2009 Form 207 HCC, Line 16.	1		
	2	Enter amount from <i>Schedule 1</i> , Line 5, on back.	2		
Date received (DRS use only)	3	Enter the lesser of Line 1 or Line 2.	3		
	4	Enter amount paid with Form 207 HCC ESA plus overpayment from prior year applied to estimated tax for current year.	4		
Federal Employer ID Number (FEIN)	5	Payment due with this coupon: Subtract Line 4 from Line 3.	5		

Please change name or mailing address, or both, if shown incorrectly at right.

**Due Date:** June 15, 2010  
**Make Checks Payable To:** Commissioner of Revenue Services  
 Pay electronically at [www.ct.gov/TSC](http://www.ct.gov/TSC).  
**Mail To:** Department of Revenue Services  
 Processing Section  
 PO Box 2990  
 Hartford CT 06104-2990

**207HCC ESC - Third Installment**

Estimated Health Care Center Tax Payment Coupon  
(Rev. 12/09)

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

For Calendar Year Ending

**207 HCC ESC**

Complete this coupon in blue or black ink only.

Connecticut Tax Registration Number	1	Enter 80% (.80) of the tax shown on 2009 Form 207 HCC, Line 16.	1		
	2	Enter amount from <i>Schedule 1</i> , Line 5, on back.	2		
Date received (DRS use only)	3	Enter the lesser of Line 1 or Line 2.	3		
	4	Enter amount paid with Forms 207 HCC ESA and 207 HCC ESB plus overpayment from prior year applied to estimated tax for current year.	4		
Federal Employer ID Number (FEIN)	5	Payment due with this coupon: Subtract Line 4 from Line 3.	5		

Please change name or mailing address, or both, if shown incorrectly at right.

**Due Date:** September 15, 2010  
**Make Checks Payable To:** Commissioner of Revenue Services  
 Pay electronically at [www.ct.gov/TSC](http://www.ct.gov/TSC).  
**Mail To:** Department of Revenue Services  
 Processing Section  
 PO Box 2990  
 Hartford CT 06104-2990

**207 HCC ESD - Fourth Installment**

Estimated Health Care Center Tax Payment Coupon  
(Rev. 12/09)

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

For Calendar Year Ending

**207 HCC ESD**

Complete this coupon in blue or black ink only.

Connecticut Tax Registration Number	1	Enter the tax shown on 2009 Form 207 HCC, Line 16.	1		
	2	Enter amount from <i>Schedule 1</i> , Line 5, on back.	2		
Date received (DRS use only)	3	Enter the lesser of Line 1 or Line 2.	3		
	4	Enter amount paid with Forms 207 HCC ESA, 207 HCC ESB, and 207 HCC ESC plus overpayment from prior year applied to estimated tax for current year.	4		
Federal Employer ID Number (FEIN)	5	Payment due with this coupon: Subtract Line 4 from Line 3.	5		

Please change name or mailing address, or both, if shown incorrectly at right.

**Due Date:** December 15, 2010  
**Make Checks Payable To:** Commissioner of Revenue Services  
 Pay electronically at [www.ct.gov/TSC](http://www.ct.gov/TSC).  
**Mail To:** Department of Revenue Services  
 Processing Section  
 PO Box 2990  
 Hartford CT 06104-2990

**Who Must File This Coupon**

Each health care center whose health care center tax, after the application of general business tax credits as defined in **Special Notice 2003(16), 2003 Legislation Affecting the Health Care Center Tax**, for calendar year 2010 will be \$1,000 or more must file this coupon.

**Interest**

If the payment due with this coupon is not made on or before the due date of this coupon, interest will accrue at the rate of 1% per month or fraction of a month on the amount not paid from the due date of this coupon until the date of payment.

**Required Annual Payment**

For estimated health care center tax purposes, a health care center's required annual payment is the lesser of:

- 90% of the tax that will be shown on its 2010 Form 207 HCC **after** the application of general business tax credits; **or**
- 100% of the tax shown on your 2009 Form 207 HCC, Line 16.

**Pay Electronically**

Visit [www.ct.gov/TSC](http://www.ct.gov/TSC) to make a direct tax payment. If you pay electronically you must still file your return on or before the due date.

**Schedule 1**

1	Enter estimated health care center tax due for calendar year 2010 <b>prior to</b> the application of general business tax credits.	00
2	Multiply Line 1 by 70% (.70).	00
3	Enter estimated general business tax credits against the health care center tax due for calendar year 2010. May not exceed amount entered on Line 2	00
4	Subtract Line 3 from Line 1.	00
5	Multiply Line 4 by 27% (.27).	00

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**Schedule 1**

1	Enter estimated health care center tax due for calendar year 2010 <b>prior to</b> the application of general business tax credits.	00
2	Multiply Line 1 by 70% (.70).	00
3	Enter estimated general business tax credits against the health care center tax due for calendar year 2010. May not exceed amount entered on Line 2	00
4	Subtract Line 3 from Line 1.	00
5	Multiply Line 4 by 54% (.54).	00

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**Interest**

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- 90% of the tax that will be shown on its 2010 Form 207 HCC **after** the application of general business tax credits; **or**
- 100% of the tax shown on your 2009 Form 207 HCC, Line 16.

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**Schedule 1**

1	Enter estimated health care center tax due for calendar year 2010 <b>prior to</b> the application of general business tax credits.	00
2	Multiply Line 1 by 70% (.70).	00
3	Enter estimated general business tax credits against the health care center tax due for calendar year 2010. May not exceed amount entered on Line 2	00
4	Subtract Line 3 from Line 1.	00
5	Multiply Line 4 by 72% (.72).	00

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**Who Must File This Coupon**

Each health care center whose health care center tax, after the application of general business tax credits as defined in **Special Notice 2003(16), 2003 Legislation Affecting the Health Care Center Tax**, for calendar year 2010 will be \$1,000 or more must file this coupon.

**Interest**

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**Schedule 1**

1	Enter estimated health care center tax due for calendar year 2010 <b>prior to</b> the application of general business tax credits.	00
2	Multiply Line 1 by 70% (.70).	00
3	Enter estimated general business tax credits against the health care center tax due for calendar year 2010. May not exceed amount entered on Line 2	00
4	Subtract Line 3 from Line 1.	00
5	Multiply Line 4 by 90% (.90).	00

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