



STATE OF CONNECTICUT  
DEPARTMENT OF REVENUE SERVICES

**PS 2003(8)**

25 Sigourney Street  
Hartford CT 06106-5032

---

**POLICY STATEMENT**

---

**Instructions for Any Health Care Center Claiming a Refund or Credit of Health Care Center Tax**

---

**Purpose:** This Policy Statement explains that any health care center believing that it has overpaid its health care center tax may claim a refund or credit of the overpayment only by filing Form 207HCC.

---

**Effective Date:** January 1, 2004.

---

**Statutory Authority:** Conn. Gen. Stat. §12-206.

---

**Claiming a Refund or Credit of a Health Care Center Tax Overpayment:** On or after January 1, 2004, no claim for refund or credit of a health care center tax overpayment will be treated as filed unless filed on **Form 207HCC, Health Care Center Tax Return**, for the applicable calendar year. (The amended return box must be checked, if applicable.)

On or after January 1, 2004, a claim for refund or credit of a health care center tax overpayment made *other than* by filing Form 207HCC will be treated as not filed on a permitted form and will be mailed back to the health care center. (The time within which a health care center may claim a refund or credit of health care center tax continues to elapse until it files a Form 207HCC claiming a refund or credit of the overpayment.)

---

**Making Adjustments, Corrections, or Changes to a Previously-Filed Health Care Center Tax Return:** On or after January 1, 2004, an adjustment, change or correction to a previously-filed Form 207HCC may be made only by filing an amended Form 207HCC for the calendar year being amended. (The amended return box must be checked.)

On or after January 1, 2004, any document *other than an amended return* purporting to adjust, change, or correct a health care center's previously-filed Form 207HCC will be mailed back, as a document not filed on a permitted form, to the health care center. (The time within which the health care center may claim a refund or credit of health care center tax continues to elapse until it files an amended return reporting the adjustment, change, or correction.)

---

**Effect on Other Documents:** None affected.

---

**Effect of This Document:** A Policy Statement explains in depth a current Department of Revenue Services (DRS) position, policy, or practice affecting the tax liability of taxpayers.

---

**For Further Information:** Call DRS during business hours, Monday through Friday:

- **1-800-382-9463** (in-state), 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:** Forms and publications are available anytime by:

- **Internet:** Preview and download forms and publications from the DRS Web site at [www.ct.gov/DRS](http://www.ct.gov/DRS)
- **DRS TAX-FAX:** Call **860-297-5698** from the handset attached to your fax machine and select from the menu.
- **Telephone:** Call **860-297-4753** (from anywhere), or **1-800-382-9463** (in-state) and select **Option 2** from a touch-tone phone.

**Paperless Filing Methods (fast, easy, free, and confidential):**

- **For business returns:** Use *Fast-File* to file sales and use taxes, business use tax, room occupancy tax, or withholding tax returns over the Internet or telephone. Visit the DRS Web site at [www.ct.gov/DRS](http://www.ct.gov/DRS) and click on *File Returns On-Line* or call **860-947-1988**.
- **For resident income tax returns:** Use *WebFile* to file personal income tax returns over the Internet. Visit the DRS Web site at [www.ct.gov/DRS](http://www.ct.gov/DRS) and click on *File Returns On-Line*.

---

PS 2003(8)  
Health Care Center Tax  
Issued: 12/09/2003