



STATE OF CONNECTICUT
DEPARTMENT OF REVENUE SERVICES

25 Sigourney Street Ste 2
Hartford CT 06106-5032

SN 2011(16)

SPECIAL NOTICE

2011 Legislation Imposing the Intermediate Care Facility User Fee

Purpose: This Special Notice describes the intermediate care facility user fee enacted during the 2011 session of the Connecticut General Assembly.

Effective Date: Effective July 1, 2011, for calendar quarters commencing on or after July 1, 2011.

Statutory Authority: 2011 Conn. Pub. Acts §§151 and 152, as amended by 2011 Conn. Pub. Acts 44, §162.

Definitions: As used in this Special Notice:

DSS means the Department of Social Services.

DRS means the Department of Revenue Services.

Intermediate care facility for the mentally retarded or **intermediate care facility** means any residential facility for the mentally retarded which is certified to meet the requirements of 42 C.F.R. Part 442, Subpart C and, in the case of any private facility, licensed pursuant to Conn. Gen. Stat. §17a-227 by the Department of Developmental Services.

Resident day means a day of intermediate care facility residential care provided to an individual and includes the day a resident is admitted and any day for which the intermediate care facility is eligible for payment for reserving a resident's bed due to hospitalization or temporary leave. Resident day includes the day that a resident dies. **Resident day** does not include a day that a resident is discharged.

Day of intermediate care facility residential care begins at the census-taking hour in an intermediate care facility home and ends at the census-taking hour in the intermediate care facility on the next calendar day.

Intermediate care facility user fee or **user fee** means the daily fee, as determined by DSS either annually or biennially.

Computation of the Quarterly Intermediate Care Facility User Fee Payment: The intermediate care facility user fee payment for a calendar quarter is the product of an intermediate care facility's total resident days during the calendar quarter multiplied by the intermediate care facility user fee. DSS will determine the amount of the user fee on or before July first either annually or biennially and will notify each intermediate care facility of the amount. In general, the amount determined by DSS will be in effect for the calendar quarter beginning on that July 1 and the immediately succeeding calendar quarters, as determined by DSS.

Third Calendar Quarter of 2011: DSS has determined that the intermediate care facility user fee is:

- For state-owned and operated intermediate care facilities: **\$49.32; and**
- For all other intermediate care facilities: **\$25.44.**

Fourth Calendar Quarter of 2011 Up Through and Including the Second Calendar Quarter of 2013: DSS has determined that the intermediate care facility user fee is:

- For state-owned and operated intermediate care facilities: **\$53.81; and**
- For all other nursing homes: **\$27.76.**

Registration of Intermediate Care Facilities with DRS: Every private intermediate care facility, if not presently assigned a Connecticut Tax Registration Number by DRS, will be assigned a number and notified about the number in writing by DRS. If presently assigned a Connecticut Tax Registration Number by DRS, a private intermediate care facility's registration profile will be updated. No action by state-owned and operated intermediate care facilities homes is required at this time. DSS is required to notify DRS of any newly-owned or operated private intermediate care facilities. Upon notification by DSS, DRS will assign a Connecticut Tax Registration Number to newly-owned or operated private intermediate care facilities.

Due Date of Return and Payment: Form ICF-MR 151, Resident Day User Fee Return, and payment of the intermediate care facility user fee are due on or before the last day of the month following the end of each calendar quarter. Every private intermediate care facility will be required to electronically file Form ICF-MR 151 and make all required payments by electronic funds transfer either by using the **Taxpayer Service Center (TSC)** or by initiating an ACH Credit payment through its financial institution. Each private intermediate care facility will be provided written instructions on how to use the **TSC**. There is no paper Form ICF-MR 151.

Effect on Other Documents: None affected.

Effect of This Document: A Special Notice announces a new policy or practice in response to changes in state or federal laws or regulations or to judicial decisions. A Special Notice indicates an informal interpretation of Connecticut tax law by the DRS.

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Issued: 10/21/2011

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

- **1-800-382-9463** (Connecticut calls outside the Greater Hartford calling area only); **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: Visit the DRS website at **www.ct.gov/DRS** to download and print Connecticut tax forms and publications.

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

Business and individual taxpayers can use the **Taxpayer Service Center (TSC)** at **www.ct.gov/TSC** to file a variety of tax returns, update account information, and make payments online.

File Electronically: You can choose first-time filer information and filing assistance or log directly into the **TSC** to file returns and pay taxes.

Pay Electronically: You can pay taxes for tax returns that cannot be filed through the **TSC**. Log in and select the *Make Payment Only* option. Designate a payment date up to the due date of the tax and mail a paper return to complete the filing process.

DRS E-Alerts Service: Get connected to the latest news from DRS. Receive notification by email of changes to legislation, policies, and procedures. **DRS E-Alerts** provide information for employer's withholding tax, News – Press Releases, and Top 100 Delinquency List. Visit the DRS website at **www.ct.gov/DRS** and select *e-alerts* from the left navigation bar.
