

2011 Schedule GAA Insurance Guaranty Association Credit

Complete this form in blue or black ink only. For each domestic insurance company making any entry on Line 6 or Line 7 of the 2011 **Form 207**, *Insurance Premiums Tax Return/Domestic Companies*, attach this completed form to the 2011 Form 207. For each nonresident or foreign insurance company making any entry on Line 13 or Line 14 of the 2011 **Form 207F**, *Insurance Premiums Tax Return/Nonresident and Foreign Companies*, attach this completed form to the 2011 Form 207F. **No entries should be made as negative amounts.**

Name of taxpayer	NAIC company code	Connecticut Tax Registration Number
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Part 1: Connecticut Insurance Guaranty Association (CIGA) Assessment Credit

Each member of CIGA must complete Part 1. In completing Part 1, a member should refer to the following notices issued to all members by CIGA on the date shown in parentheses:

- Notice of Assessment and Refund of Assessment (December 30, 2005);
- Notice of Assessment and Refund of Assessment (December 29, 2006);
- Notice of Assessment and Refund of Assessment (December 27, 2007);
- Notice of Assessment and Refund of Assessment (December 22, 2008);
- Notice of Assessment and Refund of Assessment (December 30, 2009); **and**
- Notice of Assessment and Refund of Assessment (December 27, 2010)

The member's corresponding assessment statement for each of the above referenced notices should be attached to this form.

A member must enter in Part 1, Column D, the amount of the Column A assessment paid during the Column C calendar year. Multiply Part 1, Column D, by 20%, and enter the result in Part 1, Column E. Enter the amount from Part 1, Line 13, in Part 5, Line 1.

	A Assessment Date	B Name of Insolvent Insurer	C Calendar Year	D Assessment Amount Paid During Column C Calendar Year	E 20% (.20) of Amount Entered in Column D
1	12/30/2005	Ideal Mutual Insurance Co. et al.	2006	\$	\$
2	12/28/2006	Mission National Insurance Co.	2006	\$	\$
3	12/28/2006	Mission National Insurance Co.	2007	\$	\$
4	12/27/2007	Villanova Insurance Co. et al.	2007	\$	\$
5	12/27/2007	Villanova Insurance Co. et al.	2008	\$	\$
6	12/22/2008	Home Insurance Co.	2008	\$	\$
7	12/22/2008	Home Insurance Co.	2009	\$	\$
8	12/22/2009	Covenant Mutual Ins. Co. et al.	2009	\$	\$
9	12/22/2009	Covenant Mutual Ins. Co. et al.	2010	\$	\$
10	12/27/2010	Villanova Insurance Co. et al.	2010	\$	\$
11	Add Lines 1 through 10.				\$
12	Enter amounts transferred to affiliate(s) and reported on 2011 Form GAA-1 , <i>Transfer of CIGA Assessment Credit</i> .				\$
13	Subtotal: Subtract Line 12 from Line 11. Enter the result here and in Part 5, Line 1.				\$

Part 2: Connecticut Life and Health Insurance Guaranty Association (CLHIGA) Assessment Credit

Each member of CLHIGA must complete Part 2. In completing Part 2, a member should refer to the following assessment invoices issued to the member by CLHIGA on the date shown in parentheses:

- Assessment Invoice (February 1, 2006);
- Assessment Invoice (February 1, 2007);
- Assessment Invoice (February 1, 2008);
- Assessment Invoice (November 1, 2008);
- Assessment Invoice (February 2, 2009); **and**
- Assessment Invoice (February 1, 2010);

A member must enter in Part 2, Column D, the amount of the Column A assessment paid during the Column C calendar year. Multiply Part 2, Column D, by 20%, and enter the result in Part 2, Column E. Enter the amount from Part 2, Line 10 in Part 6, Line 1.

	A Assessment Date	B Name of Insolvent Insurer	C Calendar Year	D Assessment Amount Paid During Column C Calendar Year	E 20% (.20) of Amount Entered in Column D
1	2/1/2006	Administrative assessment	2006	\$	\$
2	2/1/2007	Administrative assessment	2007	\$	\$
3	2/1/2008	Administrative assessment	2008	\$	\$
4	11/1/2008	Lincoln Memorial Life Ins. Co.	2008	\$	\$
5	11/1/2008	Lincoln Memorial Life Ins. Co.	2009	\$	\$
6	2/2/2009	Administrative assessment	2009	\$	\$
7	2/1/2010	Administrative assessment	2010	\$	\$
8	Add Lines 1 through 7.				\$
9	Enter amounts transferred to affiliate(s) and reported on 2011 Form GAA-2 , <i>Transfer of CLHIGA Assessment Credit</i> .				\$
10	Subtotal: Subtract Line 9 from Line 8. Enter the result here and in Part 6, Line 1.				\$

Part 3: Transfer of CIGA Assessment Credit

Part 3 must be completed by an insurance company (transferee) to which a CIGA assessment credit was transferred by a CIGA member (transferor). The transferee must be an affiliate, as defined in Conn. Gen. Stat. §38a-1, of the transferor. The information reported in Part 3 should agree with the information reported on 2011 Form GAA-1, signed by both the transferee and the transferor.

	A Assessment Date	B Name of Insolvent Insurer	C Transferor's Insurance Premiums Tax Reg. No.	D Calendar Year	E Assessment Amount Paid During Column D Calendar Year	F 20% (.20) of Amount Entered in Column E
1	12/30/2005	Ideal Mutual Insurance Co. et al.		2006	\$	\$
2	12/28/2006	Mission National Insurance Co.		2006	\$	\$
3	12/28/2006	Mission National Insurance Co.		2007	\$	\$
4	12/27/2007	Villanova Insurance Co. et al.		2007	\$	\$
5	12/27/2007	Villanova Insurance Co. et al.		2008	\$	\$
6	12/22/2008	Home Insurance Co.		2008	\$	\$
7	12/22/2008	Home Insurance Co.		2009	\$	\$
8	12/22/2009	Covenant Mutual Ins. Co. et al.		2009	\$	\$
9	12/22/2009	Covenant Mutual Ins. Co. et al.		2010	\$	\$
10	12/27/2010	Villanova Insurance Co. et al.		2010	\$	\$
11	Subtotal: Add Lines 1 through 10. Enter the result here and in Part 5, Line 2.					\$

Part 4: Transfer of CLHIGA Assessment Credit

Part 4 must be completed by an insurance company (transferee) to which a CLHIGA assessment credit was transferred by a CLHIGA member (transferor). The transferee must be an affiliate, as defined in Conn. Gen. Stat. §38a-1, of the transferor. The information reported in Part 4 should agree with the information reported on 2011 Form GAA-2, signed by both the transferee and the transferor.

	A Assessment Date	B Name of Insolvent Insurer	C Transferor's Insurance Premiums Tax Reg. No.	D Calendar Year	E Assessment Amount Paid During Column D Calendar Year	F 20% (.20) of Amount Entered in Column E
1	2/1/2006	Administrative assessment		2006	\$	\$
2	2/1/2007	Administrative assessment		2007	\$	\$
3	2/1/2008	Administrative assessment		2008	\$	\$
4	11/1/2008	Lincoln Memorial Life Ins. Co.		2008	\$	\$
5	11/1/2008	Lincoln Memorial Life Ins. Co.		2009	\$	\$
6	2/2/2009	Administrative assessment		2009	\$	\$
7	2/1/2010	Administrative assessment		2010	\$	\$
8	Subtotal: Add Lines 1 through 7. Enter the result here and in Part 6, Line 2.					\$

Part 5: CIGA Amount Carried to Return

1	Subtotal from Part 1, Line 13	\$	
2	Subtotal from Part 3, Line 11	\$	
3	Add Line 1 and Line 2. Round to the nearest whole dollar. Enter the result here and on 2011 Form 207 , Line 6, or 2011 Form 207F , Line 13.	\$	00

Part 6: CLHIGA Amount Carried to Return

1	Subtotal from Part 2, Line 10	\$	
2	Subtotal from Part 4, Line 8	\$	
3	Add Line 1 and Line 2. Round to the nearest whole dollar. Enter the result here and on 2011 Form 207 , Line 7, or 2011 Form 207F , Line 14.	\$	00

For Further Information

For further insurance premiums tax information, call the Excise/Public Services Taxes Subdivision of the Audit Division at **860-541-3225** from 8:30 a.m. to 4:30 p.m., Monday through Friday.