

**207F ESA - First Installment**  
**Estimated Insurance Premiums Tax Payment Coupon**  
**Nonresident and Foreign Insurance Companies**  
 (Rev. 01/16)

Department of Revenue Services  
 State of Connecticut  
 PO Box 2990  
 Hartford CT 06104-2990  
*Complete this coupon in blue or black ink only.*

For Calendar Year Ending

**207F ESA**

CT Insurance Premiums Tax Reg. No. ▶	1	Enter 30% (.30) of the tax shown on prior year Form 207F, Line 16.	1		
	2	Enter amount from <i>Schedule 1</i> , Line 4, 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, of the calendar year above

**Make Check 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

**207F ESB - Second Installment**  
**Estimated Insurance Premiums Tax Payment Coupon**  
**Nonresident and Foreign Insurance Companies**  
 (Rev. 01/16)

Department of Revenue Services  
 State of Connecticut  
 PO Box 2990  
 Hartford CT 06104-2990  
*Complete this coupon in blue or black ink only.*

For Calendar Year Ending

**207F ESB**

CT Insurance Premiums Tax Reg. No. ▶	1	Enter 60% (.60) of the tax shown on prior year Form 207F, Line 16.	1		
	2	Enter amount from <i>Schedule 1</i> , Line 4, 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 207F 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, of the calendar year above

**Make Check 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

**207F ESC - Third Installment**  
**Estimated Insurance Premiums Tax Payment Coupon**  
**Nonresident and Foreign Insurance Companies**  
 (Rev. 01/16)

Department of Revenue Services  
 State of Connecticut  
 PO Box 2990  
 Hartford CT 06104-2990  
*Complete this coupon in blue or black ink only.*

For Calendar Year Ending

**207F ESC**

CT Insurance Premiums Tax Reg. No. ▶	1	Enter 80% (.80) of the tax shown on prior year Form 207F, Line 16.	1		
	2	Enter amount from <i>Schedule 1</i> , Line 4, 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 207F ESA and 207F 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, of the calendar year above

**Make Check 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

**207F ESD - Fourth Installment**  
**Estimated Insurance Premiums Tax Payment Coupon**  
**Nonresident and Foreign Insurance Companies**  
 (Rev. 01/16)

Department of Revenue Services  
 State of Connecticut  
 PO Box 2990  
 Hartford CT 06104-2990  
*Complete this coupon in blue or black ink only.*

For Calendar Year Ending

**207F ESD**

CT Insurance Premiums Tax Reg. No. ▶	1	Enter the tax shown on prior year Form 207F, Line 16.	1		
	2	Enter amount from <i>Schedule 1</i> , Line 4, 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 207F ESA, 207F ESB and 207F 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, of the calendar year above

**Make Check 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 nonresident or foreign insurance company which is carrying on an insurance business in Connecticut and whose insurance premiums tax, **after** the application of guaranty association assessment offsets, general business tax credits, and the average monthly net employment gain tax credit, for the calendar year will be \$1,000 or more must file this coupon. Other nonresident or foreign insurance companies should not file this coupon.

**Due Date**

**March 15, of the calendar year.**

If the due date falls on a Saturday, Sunday, or legal holiday, payment will be considered timely if made by the next business day.

**Required Annual Payment**

For estimated insurance premiums tax purposes, a nonresident or foreign insurance company's required annual payment is the lesser of:

- 90% of the tax shown on its current year Form 207F **after** the application of guaranty association assessment offsets, general business tax credits, and the average monthly net employment gain tax credit; **or**
- 100% of the tax shown on its prior year Form 207F, Line 16.

**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.

**Schedule 1**

1.	Enter estimated insurance premiums tax due for the current year <b>prior to</b> the application of any tax credits or guaranty association assessment offsets.	1.		00
2.	Enter estimated guaranty association assessment offset, estimated general business tax credits, and estimated monthly net employment gain tax credit to be applied against insurance premiums tax due for the current year. May not exceed amount entered on <b>Form CT-207K, Insurance/Health Care Tax Credit</b> Schedule Part 4, Line 36, Column C.	2.		00
3.	Subtract Line 2 from Line 1.	3.		00
4.	Multiply Line 3 by 27% (.27).	4.		00

207F ESA Back (Rev. 01/16)

**Who Must File This Coupon**

Each nonresident or foreign insurance company which is carrying on an insurance business in Connecticut and whose insurance premiums tax, **after** the application of guaranty association assessment offsets, general business tax credits, and the average monthly net employment gain tax credit, for the calendar year will be \$1,000 or more must file this coupon. Other nonresident or foreign insurance companies should not file this coupon.

**Due Date**

**June 15, of the calendar year.**

If the due date falls on a Saturday, Sunday, or legal holiday, payment will be considered timely if made by the next business day.

**Required Annual Payment**

For estimated insurance premiums tax purposes, a nonresident or foreign insurance company's required annual payment is the lesser of:

- 90% of the tax shown on its current year Form 207F **after** the application of guaranty association assessment offsets, general business tax credits, and the average monthly net employment gain tax credit; **or**
- 100% of the tax shown on its prior year Form 207F, Line 16.

**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.

**Schedule 1**

1.	Enter estimated insurance premiums tax due for the current year <b>prior to</b> the application of any tax credits or guaranty association assessment offsets.	1.		00
2.	Enter estimated guaranty association assessment offset, estimated general business tax credits, and estimated monthly net employment gain tax credit to be applied against insurance premiums tax due for the current year. May not exceed amount entered on <b>Form CT-207K, Insurance/Health Care Tax Credit</b> Schedule Part 4, Line 36, Column C.	2.		00
3.	Subtract Line 2 from Line 1.	3.		00
4.	Multiply Line 3 by 54% (.54).	4.		00

207F ESB Back (Rev. 01/16)

**Who Must File This Coupon**

Each nonresident or foreign insurance company which is carrying on an insurance business in Connecticut and whose insurance premiums tax, **after** the application of guaranty association assessment offsets, general business tax credits, and the average monthly net employment gain tax credit, for the calendar year will be \$1,000 or more must file this coupon. Other nonresident or foreign insurance companies should not file this coupon.

**Due Date**

**September 15, of the current calendar year.**

If the due date falls on a Saturday, Sunday, or legal holiday, payment will be considered timely if made by the next business day.

**Required Annual Payment**

For estimated insurance premiums tax purposes, a nonresident or foreign insurance company's required annual payment is the lesser of:

- 90% of the tax shown on its current year Form 207F **after** the application of guaranty association assessment offsets, general business tax credits, and the average monthly net employment gain tax credit; **or**
- 100% of the tax shown on its prior year Form 207F, Line 16.

**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.

**Schedule 1**

1.	Enter estimated insurance premiums tax due for the current year <b>prior to</b> the application of any tax credits or guaranty association assessment offsets.	1.		00
2.	Enter estimated guaranty association assessment offset, estimated general business tax credits, and estimated monthly net employment gain tax credit to be applied against insurance premiums tax due for the current year. May not exceed amount entered on <b>Form CT-207K, Insurance/Health Care Tax Credit</b> Schedule Part 4, Line 36, Column C.	2.		00
3.	Subtract Line 2 from Line 1.	3.		00
4.	Multiply Line 3 by 72% (.72).	4.		00

207F ESC Back (Rev. 01/16)

**Who Must File This Coupon**

Each nonresident or foreign insurance company which is carrying on an insurance business in Connecticut and whose insurance premiums tax, **after** the application of guaranty association assessment offsets, general business tax credits, and the average monthly net employment gain tax credit, for the calendar year will be \$1,000 or more must file this coupon. Other nonresident or foreign insurance companies should not file this coupon.

**Due Date**

**December 15, of the current calendar year.**

If the due date falls on a Saturday, Sunday, or legal holiday, payment will be considered timely if made by the next business day.

**Required Annual Payment**

For estimated insurance premiums tax purposes, a nonresident or foreign insurance company's required annual payment is the lesser of:

- 90% of the tax shown on its current year Form 207F **after** the application of guaranty association assessment offsets, general business tax credits, and the average monthly net employment gain tax credit; **or**
- 100% of the tax shown on its prior year Form 207F, Line 16.

**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.

**Schedule 1**

1.	Enter estimated insurance premiums tax due for the current year <b>prior to</b> the application of any tax credits or guaranty association assessment offsets.	1.		00
2.	Enter estimated guaranty association assessment offset, estimated general business tax credits, and estimated monthly net employment gain tax credit to be applied against insurance premiums tax due for the current year. May not exceed amount entered on <b>Form CT-207K, Insurance/Health Care Tax Credit</b> Schedule Part 4, Line 36, Column C.	2.		00
3.	Subtract Line 2 from Line 1.	3.		00
4.	Multiply Line 3 by 90% (.90).	4.		00

207F ESD Back (Rev. 01/16)