



Form 207F

Connecticut Insurance Premiums Tax Return - Nonresident and Foreign Companies

(Rev. 12/16)

2016

207F 1216W 01 9999

Complete the return in blue or black ink.

Name of company			Connecticut tax registration number		
<input type="text"/>			<input type="text"/>		
Address of company			Number and street		PO Box
<input type="text"/>			<input type="text"/>		<input type="text"/>
City, town, or post office		State	ZIP code		
<input type="text"/>		<input type="text"/>	<input type="text"/>		
			For DRS Use Only <input type="text"/> - <input type="text"/>		
			M M - D D - Y Y Y Y		
			Federal employer identification number (FEIN)		
			<input type="text"/>		
			Organized under the laws of		
			<input type="text"/>		

General Information

A. Check if this is an amended return.

B. Change of: Address Domicile, enter new domicile:

C. If this is a short period, enter period covered by this return: - to -
M M - D D - Y Y Y Y M M - D D - Y Y Y Y

D. If this is a final return, is the insurance company:
 No longer licensed in Connecticut; out of business Merged/reorganized
Enter survivor's CT Tax Registration No.

E. The insurance company is currently in:
 Receivership Rehabilitation

Complete Insurance Premiums Tax Calculation on reverse.

Visit the Department of Revenue Services (DRS) website at www.ct.gov/TSC to pay electronically.

Declaration: I declare under penalty of law that I have examined this return (including any accompanying schedules and statements) and, to the best of my knowledge and belief, it is true, complete, and correct. I understand the penalty for willfully delivering a false return or document to DRS is a fine of not more than \$5,000, or imprisonment for not more than five years, or both. The declaration of a paid preparer other than the taxpayer is based on all information of which the preparer has any knowledge.

Sign Here Keep a copy of this return for your records.	Signature of principal officer	Title	Date
	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Print name of principal officer	Telephone number	
	<input type="text"/>	<input type="text"/>	
	Email address of principal officer	<input type="text"/>	
	<input type="text"/>	<input type="text"/>	
Paid preparer's signature	Date	Preparer's SSN or PTIN	
<input type="text"/>	<input type="text"/>	<input type="text"/>	
Firm's name, address, and ZIP code	Firm's FEIN		
<input type="text"/>	<input type="text"/>		
	Telephone number		
	<input type="text"/>		



CT Tax Registration Number

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Insurance Premiums Tax Calculation: See instructions.

1	Enter gross direct premiums received during the calendar year. See instructions.		1.	▶		.00
2	Dividends paid: See instructions.		2.	▶		.00
3	Net direct premiums from ocean marine insurance on Connecticut property. See instructions.		3.	▶		.00
4	Benefit payments from group health insurance premiums. See instructions.		4.	▶		.00
5	Total deductions: Add Lines 2, 3, and 4.		5.	▶		.00
6	Taxable premiums: Subtract Line 5 from Line 1.		6.	▶		.00
7	Multiply Line 6 by 1.75% (.0175).		7.	▶		.00
8	Taxes and other obligations on retaliatory basis: See instructions.		8.	▶		.00
9	Other obligations paid to Connecticut: See instructions.		9.	▶		.00
10	Retaliatory computation: Subtract Line 9 from Line 8.		10.	▶		.00
11	Tax: Enter Line 7 or Line 10 amount, whichever is greater.		11.	▶		.00
12	Enter amount from Form CT-207K, Part 4, Line 36, Column C.		12.	▶		.00
13	Enter CIGA assessment credit. See instructions.		13.	▶		.00
14	Enter CLHIGA assessment credit. See instructions.		14.	▶		.00
15	Total credits: Add Lines 12, 13, and 14.		15.	▶		.00
16	Net tax: Subtract Line 15 from Line 11. If less than zero, enter zero "0."		16.	▶		.00
17	Overpayment applied from prior year.		17.	▶		.00
18	Payments made with estimated tax payment coupons Forms 207F ESA, ESB, ESC, and ESD.		18.	▶		.00
19	Payments made with extension request Form 207F EXT		19.	▶		.00
20	Total prior payments: Add Lines 17, 18, and 19.		20.	▶		.00
21	If Line 20 is greater than Line 16, enter amount overpaid.		21.	▶		.00
22a.	Amount to be applied to 2017 estimated tax.	22a.	▶		.00	
22b.	Amount to be refunded.	22b.	▶		.00	
22.	Total amount applied and refunded: Add Line 22a and Line 22b.	22.	▶		.00	

For faster refund, use Direct Deposit by completing Lines 22c, 22d, and 22e.

22c.	Checking ▶ <input type="checkbox"/>	Savings ▶ <input type="checkbox"/>	22e.	Account number ▶	
22d.	Routing number ▶		22f.	Will this refund go to a bank account outside the U.S.?	▶ <input type="checkbox"/> Yes
23.	If Line 16 is greater than Line 20, enter amount owed.		23.	▶	.00
24a.	If late: Penalty. See instructions.	24a.	▶	.00	
24b.	If late: Interest. See instructions.	24b.	▶	.00	
24.	Total penalty and interest: Add Line 24a and Line 24b.	24.	▶	.00	
25.	Interest on underpayment of estimated tax: Attach Form 207I. See instructions.	25.	▶	.00	
26.	Balance due with this return: Add Lines 23, 24, and 25.	26.	▶	.00	

Form 207F Instructions

General Instructions

Complete this return in blue or black ink only.

Due Date: This return is due on or before March 1, 2017, for insurance premiums tax liability for calendar year 2016.

Attachments: Attach the following to this return:

- A copy of Schedule T;
- Connecticut business page from the Annual Statement filed with the Connecticut Insurance Department;
- 2016 Schedule GAA, if applicable;
- 2016 Form 207I, if applicable;
- 2016 Form CT-207K, if applicable;
- Any forms, certificates, and/or supporting documents required to claim credits, if applicable; **and**
- Forms and worksheets required for the retaliatory calculation.

Rounding Off to Whole Dollars: You must round off cents to the nearest whole dollar on your return and schedules. If you do not round, the Department of Revenue Services (DRS) will disregard the cents.

Round down to the next lowest dollar all amounts that include 1 through 49 cents. Round up to the next highest dollar all amounts that include 50 through 99 cents. However, if you need to add two or more amounts to compute the amount to enter on a line, include cents and round off only the total.

Example: Add two amounts (\$1.29 + \$3.21) to compute the total (\$4.50) to enter on a line. Round \$4.50 to \$5.00 and enter \$5.00 on the line.

Filing an Amended Return: If you make an error(s) on your return, you must correct the error(s) by filing an amended return using a new Form 207F and checking the amended box at the top of the return. Complete Form 207F using the correct figures and information for the reporting period.

You must file an amended return claiming a refund within three years of the due date for which the overpayment was made. Attach an explanation of the claim to the amended return.

Line Instructions

Line 1: Enter gross direct premiums less return premiums, including cancellations, received during the calendar year from policies written on property or risks located or resident in this state, but excluding annuity considerations and premiums received for reinsurance assumed from other companies.

Line 2: Enter dividends paid to policyholders on direct business. Do not include any dividends paid on account of the ownership of stock.

Line 3: Enter net direct premiums received during the calendar year from ocean marine insurance policies written on property located in Connecticut.

Line 4: Enter benefit payments from group health insurance premiums to the extent allowed by Conn. Gen. Stat. §12-210a.

Line 8 and Line 9: Summarize and attach schedules to support taxes and other obligations claimed on Line 8. Apply Connecticut data to your state's forms for fire marshal, franchise, ocean marine, premium, and other taxes to determine the amounts that a Connecticut insurance company would be required to pay in your state.

Line 8 and Line 9 include other taxes and assessments net of tax offsets allowed. Do not include ad valorem taxes on real or personal property, personal income taxes, fees for agents' licenses, or special purpose assessments including but not limited to workers compensation assessments and insurance guaranty fund assessments.

Line 12: If your company is claiming Connecticut tax credits, **Form CT-207K, Insurance/Health Care Tax Credit Schedule**, must be completed and attached to this return. Include any forms, certificates, and/or supporting documents required to claim credits, if applicable.

Line 13 and Line 14: To claim CIGA and CLHIGA assessment credits, you must complete and attach a 2016 **Schedule GAA, Insurance Guaranty Association Credit**.

Line 19: Enter payments made with **Form 207F EXT, Application for Extension of Time to File Insurance Premiums Tax Return Nonresident and Foreign Companies**. To request an extension of time to file Form 207F, a company must file Form 207F EXT and pay all the tax it expects to owe on or before March 1, 2017.

Line 21: If Line 20 is greater than Line 16, subtract Line 16 from Line 20. This is the amount you overpaid.

Line 22: Add Line 22a and Line 22b. **Your election to apply your overpayment to your 2017 estimated insurance premiums tax or to have your overpayment refunded to you is irrevocable.**

Line 22a: Enter the amount of overpayment you want applied to your 2017 estimated insurance premiums tax. The overpayment will be treated as an estimated tax payment made on the fifteenth day of March of the calendar year it is being applied to if this return is filed on time or if the tax return is filed within the extension period if a timely request for extension was filed. **A request to apply an overpayment to the following year is irrevocable.**

Line 22b: Enter the amount of overpayment you want refunded to you.

Lines 22c through 22e: Get your refund faster by choosing direct deposit. Complete Lines 22c, 22d, and 22e to have your refund directly deposited into your checking or savings account.

Enter your nine-digit bank routing number and your bank account number in Lines 22d and 22e. Your bank routing number is the first nine-digit number printed on your check or savings withdrawal slip. Your bank account number generally follows the bank routing number. Do not include the check

The diagram shows a check with the following fields: Name of Depositor, Street Address, City, State, Zip Code, Date, No. 101, Pay to the Order of, \$, Name of your Bank, Street Address, City, State, Zip Code. Below the check, the routing number 092125789 and account number 091 025 025413 are circled and labeled with arrows pointing to 'Routing Number' and 'Account Number' respectively. The zip code 0101 is also shown.

number as part of your account number. Bank account numbers can be up to 17 characters. If any of the bank information you supply for direct deposit does not match or you close the applicable bank account prior to the deposit of the refund, your refund will automatically be mailed.

Line 22f: Federal banking rules require DRS to request information about foreign bank accounts when the taxpayer requests the direct deposit of a refund into a bank account. If the refund is to be deposited in a bank outside of the United States, DRS will mail the refund.

Line 23: If Line 16 is greater than Line 20, subtract Line 20 from Line 16. This is the amount of tax you owe.

Line 24a: Late Payment Penalty: Multiply Line 23 by 10%. Enter the result or \$50, whichever is greater.

Line 24b: Multiply Line 23 by 1% per month or fraction of a month from the original due date of the return to the date of payment.

Line 25: If estimated tax was underpaid, complete and attach **Form 2071, Underpayment of Estimated Insurance Premiums Tax or Health Care Center Tax**, and enter the amount from Form 2071, Line 22.

Line 26: Add Lines 23, 24, and 25.

Make check payable to Commissioner of Revenue Services.

To ensure payment is applied to your account, write "2016 Form 207F" and your Connecticut Tax Registration Number on the front of your check.

DRS may submit your check to your bank electronically.

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

Signature: The treasurer of the company, or a principal officer of the company, must sign Form 207F.

Paid Preparer Signature: A paid preparer must sign and date Form 207F. Paid preparers must also enter their Social Security Number (SSN) or Preparer Tax Identification Number (PTIN) and their firm's Federal Employer Identification Number (FEIN) in the spaces provided.

Pay Electronically

Visit www.ct.gov/TSC to make a direct tax payment. Using this option authorizes DRS to electronically withdraw a payment from your bank account (checking or savings) on a date you select up to the due date. If you pay electronically, you must still file your return on or before the due date.



For More 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.