

## 2002 Schedule GAA Insurance Guaranty Association Credit

**Purpose:** Each domestic insurance company making any entry on Line 6 of the 2002 **Form 207**, *Insurance Premiums Tax Return/Domestic Companies*, and each nonresident or foreign insurance company making any entry on Line 12 of the 2002 **Form 207F**, *Insurance Premiums Tax Return/Nonresident and Foreign Companies*, must file this schedule on or before March 1, 2003.

This schedule and the December 28, 2000, Assessment Statement issued by the Connecticut Insurance Guaranty Association (CIGA) must be attached to the 2002 **Form 207** or **Form 207F**, as the case may be.

Name of Taxpayer	CT Insurance Premiums Tax Registration No.
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### Part 1: CIGA or CLHIGA Assessment Credit

#### Part 1A: CIGA Assessment Credit

Each member of the Connecticut Insurance Guaranty Association (CIGA) must complete *Part 1A*. In completing *Part 1A*, a member should refer to the Notice of Assessment and Refund of Assessment (Notice) issued to all members on December 27, 2000, by CIGA and the Assessment Statement (2000 Assessment Statement) issued on December 28, 2000, by CIGA. Each member must enter in *Part 1A*, Column D, the amount payable for LMI Insurance Company from the 2000 Assessment Statement that was paid during the calendar year entered in Column C. The amount entered in Column D should be multiplied by 20% (.20), and the product should be entered in Column E. Enter the *Part 1* subtotal on *Part 3*, Line 1. The amount entered in Column D should **not** reflect adjustments made by CIGA to prior assessments and refunds of assessments to correct for premium years other than 2000.

	A Assessment Date	B Name of Insolvent Insurer	C Calendar Year During Which Assessment Was Paid	D Amount of Assessment Paid During Calendar Year Entered in Column C	E 20% of Amount Entered in Column D
1.	12/28/00	LMI Insurance Co	2000		
2.	12/28/00	LMI Insurance Co	2001		
3.	Add Line 1 and Line 2				
4.	Enter amounts transferred to affiliate(s) and reported on the affiliate's 2002 Form GAA-1				
5.	Subtract Line 4 from Line 3 and enter the difference on Part 3, Line 1				

#### Part 1B: CLHIGA Assessment Credit

There is no CLHIGA assessment credit to be taken because no assessment was made by CLHIGA during 2000 or 2001.

**Part 2: Transfer of CIGA or CLHIGA Assessment Credit**

**Part 2A: Transfer of CIGA Assessment Credit**

Part 2A 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 to be entered in Part 2A is reported on the 2002 Form GAA-1, *Transfer of CIGA Assessment Credit*, that was 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 During Which Assessment Was Paid	E Amount of Assessment Paid During Calendar Year Entered in Column D	F 20% of Amount Entered in Column E
12/28/00	LMI Insurance Co		2000		
12/28/00	LMI Insurance Co		2001		
Subtotal: Enter on Part 3, Line 3					

**Part 2B: Transfer of CLHIGA Assessment Credit**

There is no CLHIGA assessment credit to be transferred because no assessment was made by CLHIGA during 2000 or 2001.

**Part 3: Total Amount Creditable for Calendar Year 2002**

1	Subtotal from Part 1A	
2	Subtotal from Part 1B	0.00
3	Subtotal from Part 2A	
4	Subtotal from Part 2B	0.00
5	Total 2002 Credit (Enter on 2002 Form 207, Line 6, or 2002 Form 207F, Line 12)	

**For Further Information**

For further information on the insurance premiums taxes, call the Excise/Public Services Taxes Subdivision of the Audit Division at **860-541-3225** from 8:00 a.m. to 5:00 p.m., Monday through Friday.