

Form GAA-2

Transfer of CLHIGA Assessment Credit

(Rev. 02/10)

Complete this form in blue or black ink only.

Both an insurance company (transferee) to which a Connecticut Life and Health Insurance Guaranty Association (CLHIGA) assessment credit was transferred and the CLHIGA member (transferor) by which the CLHIGA assessment credit was transferred must file this form with their respective **Form 207**, *Insurance Premiums Tax Return/Domestic Companies*, or **Form 207F**, *Insurance Premiums Tax Return/Nonresident and Foreign Companies*, on or before March 1, 2010.

Transferor's name	Transferee's name
Transferor's Connecticut Tax Registration Number	Transferee's Connecticut Tax Registration Number

Instructions for Transferor

Enter the transferor's name and Connecticut Tax Registration Number above. The transferor must enter information about the transferred CLHIGA assessment credit from Part 2 of its 2009 **Schedule GAA**, *Insurance Guaranty Association Credit*. An authorized officer of the transferor must sign and date four copies of the 2009 **Form GAA-2**, *Transfer of CLHIGA Assessment Credit*, and must deliver them to the transferee. Once those copies are signed and dated by the transferee, and the transferee returns two signed copies to the transferor, the transferor must attach one copy to the transferor's 2009 Form 207 or Form 207F and retain the other copy for its records.

Complete a 2009 Form GAA-2 only to report a transfer of a CLHIGA assessment credit for calendar year 2009. Do not complete a subsequent year (2010 or later) Form GAA-2 to report a transfer of a CLHIGA assessment credit for calendar year 2009.

Instructions for Transferee

Enter the transferee's name and Connecticut Tax Registration Number above. An authorized officer of the transferee must sign and date the four copies of the 2009 Form GAA-2 that were delivered to the transferee by the transferor. The transferee must report on its 2009 Schedule GAA, Part 4, the information entered on the 2009 Form GAA-2. The transferee must attach one signed copy of the 2009 Form GAA-2 to the transferee's 2009 Form 207 or Form 207F and retain the other copy for its records. The transferee must return the other two signed copies of the 2009 Form GAA-2 to the transferor.

The transferor named above hereby assigns the credit described below to the transferee named above. This credit may be taken only against the transferee's insurance premiums tax liability. The transferee is an affiliate, as defined in Conn. Gen. Stat. §38a-1, of the transferor. This transfer does not affect the obligation of the transferor to pay to the Department of Revenue Services (DRS) any sums acquired by refund from CLHIGA under Conn. Gen. Stat. §38a-866(f) that are required to be paid to DRS in accordance with Conn. Gen. Stat. §38a-866(h)(1).

Signature of authorized officer of transferor	Date
Print name of authorized officer	
Print title of authorized officer	

Signature of authorized officer of transferee	Date
Print name of authorized officer	
Print title of authorized officer	

No entries should be made as negative amounts.

	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	2/2/2004	Administrative assessment	2004	\$	\$
2	3/1/2005	Administrative assessment	2005	\$	\$
3	2/1/2006	Administrative assessment	2006	\$	\$
4	2/1/2007	Administrative assessment	2007	\$	\$
5	2/1/2008	Administrative assessment	2008	\$	\$
6	11/1/2008	Lincoln Memorial Life Ins. Co.	2008	\$	\$
7.	Add Lines 1 through 6.				\$

The amounts on Lines 1 through 6 should agree with the amounts on the:

- Transferor's 2009 Schedule GAA, Part 2, Lines 1 through 6; **and**
- Transferee's 2009 Schedule GAA, Part 4, Lines 1 through 6.

For Further Information

For further information on the insurance premiums tax, 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.