

**Form 207F-5**  
**Insurance Premiums Tax Return**  
**Nonresident and Foreign Companies**  
**Initial Five-Year Return**

**2013**

(Rev. 02/14)

Complete this return in blue or black ink only.

|                            |  |
|----------------------------|--|
| Company name               | Connecticut Tax Registration Number<br>▶ |
| Address line 1             | Date received (DRS use only)<br>▶        |
| Address line 2             | Federal Employer ID Number (FEIN)<br>▶   |
| City, town, or post office | State ZIP code                           |
|                            | Organized under the laws of<br>▶         |

Enter first year of five-year period \_\_\_\_\_ and last year of five-year period \_\_\_\_\_

Enter Connecticut Insurance License date \_\_\_\_\_  
 mm dd yyyy

|    |  |    |    |
|----|--|----|----|
| 1  | Enter gross direct premiums received during the five preceding calendar years. See instructions. ▶   | 1  | 00 |
| 2  | Dividends paid to policyholders on direct business during the five preceding calendar years not including dividends paid on account of ownership of stock. ▶ | 2  | 00 |
| 3  | Net direct premiums received during the five preceding calendar years from ocean marine insurance policies written on property located in this state. ▶      | 3  | 00 |
| 4  | Benefit payments from group health insurance premiums to the extent allowed by Conn. Gen. Stat. §12-210a during the five preceding calendar years. ▶         | 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 | If late: penalty ▶(12a) \$ _____ plus interest ▶(12b) \$ _____ See instructions. ▶   | 12 | 00 |
| 13 | Balance due with this return. ▶  | 13 | 00 |

Make check payable to **Commissioner of Revenue Services**.

**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 the Department of Revenue Services (DRS) is a fine of not more than \$5,000, 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.

|  |                                 |       |                         |
|--|---------------------------------|-------|-------------------------|
| <b>Sign Here</b><br><br>Keep a copy of this return for your records. | Signature of principal officer  | Title | Date                    |
|  | Print name of principal officer |       | Telephone number<br>( ) |
|  | Paid preparer's signature       | Date  | Preparer's SSN or PTIN  |
|  | Firm name and address           |       | FEIN                    |

# Form 207F-5

## Instructions

### General Instructions

Complete this return in blue or black ink only.

Use **Form 207F-5, Insurance Premiums Tax Return Nonresident and Foreign Companies Initial Five-Year Return**, to report net direct premiums received during the five preceding calendar years from policies written on property or risks located or resident in Connecticut except ocean marine insurance.

**Due Date:** Each newly licensed nonresident or foreign insurance company must file this return within 45 days of the company's initial license to transact business in Connecticut.

**Attachments:** Attach the following to this return:

- A copy of Schedule T for the five preceding calendar years; **and**
- A copy of the Connecticut business page from the Annual Statement filed with the Insurance Department for the five preceding calendar years.

**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. \$4.50 is rounded to \$5.00 and entered on the line.

### Line Instructions

**Line 1:** Enter gross direct premiums (less return premiums, including cancellations) received during the five preceding calendar years 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 for the five preceding calendar years. Do not include any dividends paid on account of the ownership of stock.

**Line 3:** Enter net direct premiums received during the five preceding calendar years from ocean marine insurance policies written on property located in this state.

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

**Line 8 and Line 9:** Summarize and attach schedules to support taxes and other obligations claimed on Line 8 during the five preceding calendar years. Apply Connecticut data to your state's forms for fire marshal, franchise, ocean marine, premium, and other taxes to determine the amounts 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 12a: Late Payment Penalty:** Multiply Line 11 by 10%. Enter the result or \$50, whichever is greater.

**Line 12b:** Multiply Line 11 by 1% per month or fraction of a month from the original due date of the return to the date of payment.

**Line 13:** Add Line 11 and Line 12.

Make check payable to **Commissioner of Revenue Services**. To ensure payment is applied to your account, write "2013 Form 207F-5" and your Connecticut Tax Registration Number on the front of your check. Be sure to sign your check and paper clip it to the front of your return. **Do not send cash.** 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

**Failure to file or failure to pay** the proper amount of tax due **will result in penalty and interest charges.** It is to your advantage to file when your return is due whether or not you are able to make full payment.

**Signature:** The treasurer of the company, or a principal officer of the company, must sign Form 207F-5.

**Paid Preparer Signature:** A paid preparer must sign and date Form 207F-5. Paid preparers must also enter their Social Security Number (SSN) or Preparer Tax Identification Number (PTIN), and their firm's FEIN in the spaces provided.

### Pay Electronically

Visit [www.ct.gov/TSC](http://www.ct.gov/TSC) to make a direct tax payment electronically. 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](http://www.ct.gov/DRS) to download and print Connecticut tax forms and publications.