

Department of Revenue Services
PO Box 2990
Hartford CT 06104-2990
207ES 0119W 01 9999



Form 207 ESA
2019 Estimated Insurance Premiums Tax -
Domestic Insurance Companies
Payment Coupon - First Installment



2019
(Rev. 01/19)

See instructions below.

For calendar year ending	<input type="text"/>	Connecticut Insurance Premiums Tax Registration Number	<input type="text"/>	Federal Employer ID Number (FEIN)	<input type="text"/>
Name of company	<input type="text"/>				
Address of company (number and street)	<input type="text"/>		PO Box	<input type="text"/>	
City, town, or post office	State	ZIP code	Payment amount due		
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/> .00		

Complete Schedule 1, on reverse, to calculate your payment amount.

Due date: March 15 of the calendar year above. If the due date falls on a Saturday, Sunday, or legal holiday, payment will be considered timely if made by the next business day.

Who Must File These Coupons

Each domestic insurance company which is carrying on an insurance business in Connecticut and whose insurance premiums tax, **after** the application of guaranty association assessment offsets and general business tax credits, for the calendar year will be \$1,000 or more **must** file these coupons. Other domestic insurance companies should not file these coupons.

Due Date

March 15 of the calendar year for Form 207 ESA and June 15 of the calendar year for Form 207 ESB.

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

Form 207 ES payment coupons do not need to be mailed if no payment is due or the payment is made electronically.

Required Annual Payment

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

- 90% of the tax shown on its current year Form 207 **after** the application of guaranty association assessment offsets and general business tax credits; **or**
- 100% of the tax shown on its prior year Form 207, Line 9.

Interest

If a payment due with these coupons is not made on or before the due date of the 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 the coupon until the date of payment.

Please note that each form is year specific. To prevent any delay in processing your return, the correct year's form must be submitted to DRS.

Visit the DRS website at www.ct.gov/TSC to pay this return electronically.

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Form 207 ESB
2019 Estimated Insurance Premiums Tax -
Domestic Insurance Companies
Payment Coupon - Second Installment



2019
(Rev. 01/19)

See instructions below.

For calendar year ending	<input type="text"/>	Connecticut Insurance Premiums Tax Registration Number	<input type="text"/>	Federal Employer ID Number (FEIN)	<input type="text"/>
Name of company	<input type="text"/>				
Address of company (number and street)	<input type="text"/>		PO Box	<input type="text"/>	
City, town, or post office	State	ZIP code	Payment amount due		
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/> .00		

Complete Schedule 1, on reverse, to calculate your payment amount.

Due date: June 15 of the calendar year above. If the due date falls on a Saturday, Sunday, or legal holiday, payment will be considered timely if made by the next business day.



Schedule 1 - First Installment Calculation

1. Tax shown on prior year Form 207, Line 9, multiplied by 30% (.30).
2. Estimated insurance premiums tax due for the current year **prior to** the application of any tax credits or guaranty association assessment offsets.
3. Estimated guaranty association assessment offset and estimated general business tax credits to be applied against insurance premiums tax due for the current year. General business tax credits may not exceed amount entered on **Form CT-207K, Insurance/Health Care Center Tax Credit Schedule**, Part 4, Line 36, Column C.
4. **Subtotal:** Subtract Line 3 from Line 2.
5. **Current year first installment:** Multiply Line 4 by 27% (.27).
6. **First installment due:** Lesser of Line 1 or Line 5.
7. Overpayment from prior year applied to estimated tax for current year.
8. **Payment due with this coupon:** Subtract Line 7 from Line 6.
Enter amount here and on Form 207 ESA, *Payment amount due* line.

1.		.00
2.		.00
3.		.00
4.		.00
5.		.00
6.		.00
7.		.00
8.		.00

Form 207 ESA Back (Rev. 01/19)

Visit the DRS website at www.ct.gov/TSC to pay this return electronically.



Schedule 1 - Second Installment Calculation

1. Tax shown on prior year Form 207, Line 9, multiplied by 60% (.60).
2. Estimated insurance premiums tax due for the current year **prior to** the application of any tax credits or guaranty association assessment offsets.
3. Estimated guaranty association assessment offset and estimated general business tax credits to be applied against insurance premiums tax due for the current year. General business tax credits may not exceed amount entered on **Form CT-207K, Insurance/Health Care Center Tax Credit Schedule**, Part 4, Line 36, Column C.
4. **Subtotal:** Subtract Line 3 from Line 2.
5. **Current year second installment:** Multiply Line 4 by 54% (.54).
6. **Second installment due:** Lesser of Line 1 or Line 5.
7. Amount paid with Form 207 ESA plus overpayment from prior year applied to estimated tax for current year.
8. **Payment due with this coupon:** Subtract Line 7 from Line 6.
Enter amount here and on Form 207 ESB, *Payment amount due* line.

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7.		.00
8.		.00

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Form 207 ESC
2019 Estimated Insurance Premiums Tax -
Domestic Insurance Companies
Payment Coupon - Third Installment



2019
(Rev. 01/19)

See instructions below.

For calendar year ending <input type="text"/> - <input type="text"/> <small>M M - D D - Y Y Y Y</small>	Connecticut Insurance Premiums Tax Registration Number <input type="text"/>	Federal Employer ID Number (FEIN) <input type="text"/>
Name of company <input type="text"/>		
Address of company (number and street) <input type="text"/>		PO Box <input type="text"/>
City, town, or post office <input type="text"/>	State <input type="text"/>	ZIP code <input type="text"/>
		Payment amount due <input type="text"/> .00

Complete Schedule 1, on reverse, to calculate your payment amount.

Due date: September 15 of the calendar year above. If the due date falls on a Saturday, Sunday, or legal holiday, payment will be considered timely if made by the next business day.

Who Must File These Coupons

Each domestic insurance company which is carrying on an insurance business in Connecticut and whose insurance premiums tax, **after** the application of guaranty association assessment offsets and general business tax credits, for the calendar year will be \$1,000 or more **must** file these coupons. Other domestic insurance companies should not file these coupons.

Due Date

September 15 of the calendar year for Form 207 ESC and December 15 of the calendar year for Form 207 ESD.

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

Form 207 ES payment coupons do not need to be mailed if no payment is due or the payment is made electronically.

Required Annual Payment

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

- 90% of the tax shown on its current year Form 207 **after** the application of guaranty association assessment offsets and general business tax credits; **or**
- 100% of the tax shown on its prior year Form 207, Line 9.

Interest

If a payment due with these coupons is not made on or before the due date of the 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 the coupon until the date of payment.

Please note that each form is year specific. To prevent any delay in processing your return, the correct year's form must be submitted to DRS.

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Form 207 ESD
2019 Estimated Insurance Premiums Tax -
Domestic Insurance Companies
Payment Coupon - Fourth Installment



2019
(Rev. 01/19)

See instructions below.

For calendar year ending <input type="text"/> - <input type="text"/> <small>M M - D D - Y Y Y Y</small>	Connecticut Insurance Premiums Tax Registration Number <input type="text"/>	Federal Employer ID Number (FEIN) <input type="text"/>
Name of company <input type="text"/>		
Address of company (number and street) <input type="text"/>		PO Box <input type="text"/>
City, town, or post office <input type="text"/>	State <input type="text"/>	ZIP code <input type="text"/>
		Payment amount due <input type="text"/> .00

Complete Schedule 1, on reverse, to calculate your payment amount.

Due date: December 15 of the calendar year above. If the due date falls on a Saturday, Sunday, or legal holiday, payment will be considered timely if made by the next business day.



Schedule 1 - Third Installment Calculation

1. Tax shown on prior year Form 207, Line 9, multiplied by 80% (.80).
2. Estimated insurance premiums tax due for the current year **prior to** the application of any tax credits or guaranty association assessment offsets.
3. Estimated guaranty association assessment offset and estimated general business tax credits to be applied against insurance premiums tax due for the current year. General business tax credits may not exceed amount entered on **Form CT-207K, Insurance/Health Care Center Tax Credit Schedule**, Part 4, Line 36, Column C.
4. **Subtotal:** Subtract Line 3 from Line 2.
5. **Current year third installment:** Multiply Line 4 by 72% (.72).
6. **Third installment due:** Lesser of Line 1 or Line 5.
7. Amount paid with Form 207 ESA and 207 ESB plus overpayment from prior year applied to estimated tax for current year.
8. **Payment due with this coupon:** Subtract Line 7 from Line 6. Enter amount here and on Form 207 ESC, *Payment amount due* line.

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7.		.00
8.		.00

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Visit the DRS website at www.ct.gov/TSC to pay this return electronically.



Schedule 1 - Fourth Installment Calculation

1. Tax shown on prior year Form 207, Line 9.
2. Estimated insurance premiums tax due for the current year **prior to** the application of any tax credits or guaranty association assessment offsets.
3. Estimated guaranty association assessment offset and estimated general business tax credits to be applied against insurance premiums tax due for the current year. General business tax credits may not exceed amount entered on **Form CT-207K, Insurance/Health Care Center Tax Credit Schedule**, Part 4, Line 36, Column C.
4. **Subtotal:** Subtract Line 3 from Line 2.
5. **Current year fourth installment:** Multiply Line 4 by 90% (.90).
6. **Fourth installment due:** Lesser of Line 1 or Line 5.
7. Amount paid with Form 207 ESA, 207 ESB, and 207 ESC plus overpayment from prior year applied to estimated tax for current year.
8. **Payment due with this coupon:** Subtract Line 7 from Line 6. Enter amount here and on Form 207 ESD, *Payment amount due* line.

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7.		.00
8.		.00

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