

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



**Form 207HCC ESA**  
**2019 Estimated Connecticut  
Health Care Center Tax**  
Payment Coupon - First Installment

**A**

**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:** 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 health care center whose health care center 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 health care centers should not file these coupons.

**Due Date**

**March 15 of the calendar year for Form 207HCC ESA and June 15 of the calendar year for Form 207HCC 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 207HCC 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 health care center tax purposes, a health care center's required annual payment is the lesser of:

- 90% of the tax shown on its current year Form 207HCC **after** the application of guaranty association assessment offsets and general business tax credits; **or**
- 100% of the tax shown on its prior year Form 207HCC, Line 17.

**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](http://www.ct.gov/TSC) to pay this return electronically.**

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**Form 207HCC ESB**  
**2019 Estimated Connecticut  
Health Care Center Tax**  
Payment Coupon - Second Installment

**B**

**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:** 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 207HCC, Line 17, multiplied by 30% (.30).
2. Estimated health care center tax due for the current year **prior to** the application of any tax credits.
3. Estimated guaranty association assessment offset and estimated general business tax credits to be applied against health care center 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 207HCC ESA, *Payment amount due* line.

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

Form 207HCC ESA Back (Rev. 01/19)

**Visit the DRS website at [www.ct.gov/TSC](http://www.ct.gov/TSC) to pay this return electronically.**



### Schedule 1 - Second Installment Calculation

1. Tax shown on prior year Form 207HCC, Line 17, multiplied by 60% (.60).
2. Estimated health care center tax due for the current year **prior to** the application of any tax credits.
3. Estimated guaranty association assessment offset and estimated general business tax credits to be applied against health care center 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 207HCC 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 207HCC ESB, *Payment amount due* line.

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

Form 207HCC ESB Back (Rev. 01/19)

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**Form 207HCC ESC**  
**2019 Estimated Connecticut**  
**Health Care Center Tax**  
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 health care center whose health care center 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 health care centers should not file these coupons.

**Due Date**

**September 15 of the calendar year for Form 207HCC ESC and December 15 of the calendar year for Form 207HCC 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 207HCC 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 health care center tax purposes, a health care center's required annual payment is the lesser of:

- 90% of the tax shown on its current year Form 207HCC **after** the application of guaranty association assessment offsets and general business tax credits; **or**
- 100% of the tax shown on its prior year Form 207HCC, Line 17.

**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 207HCC ESD**  
**2019 Estimated Connecticut**  
**Health Care Center Tax**  
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 207HCC, Line 17, multiplied by 80% (.80).	1.	<input type="text"/>	.00
2. Estimated health care center tax due for the current year <b>prior to</b> the application of any tax credits.	2.	<input type="text"/>	.00
3. Estimated guaranty association assessment offset and estimated general business tax credits to be applied against health care center tax due for the current year. General business tax credits may not exceed amount entered on <b>Form CT-207K, Insurance/Health Care Center Tax Credit Schedule</b> , Part 4, Line 36, Column C.	3.	<input type="text"/>	.00
4. <b>Subtotal:</b> Subtract Line 3 from Line 2.	4.	<input type="text"/>	.00
5. <b>Current year third installment:</b> Multiply Line 4 by 72% (.72).	5.	<input type="text"/>	.00
6. <b>Third installment due:</b> Lesser of Line 1 or Line 5.	6.	<input type="text"/>	.00
7. Amount paid with Form 207HCC ESA and 207HCC ESB plus overpayment from prior year applied to estimated tax for current year.	7.	<input type="text"/>	.00
8. <b>Payment due with this coupon:</b> Subtract Line 7 from Line 6. Enter amount here and on Form 207HCC ESC, <i>Payment amount due</i> line.	8.	<input type="text"/>	.00

Form 207HCC ESC Back (Rev. 01/19)

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### Schedule 1 - Fourth Installment Calculation

1. Tax shown on prior year Form 207HCC, Line 17.	1.	<input type="text"/>	.00
2. Estimated health care center tax due for the current year <b>prior to</b> the application of any tax credits.	2.	<input type="text"/>	.00
3. Estimated guaranty association assessment offset and estimated general business tax credits to be applied against health care center tax due for the current year. General business tax credits may not exceed amount entered on <b>Form CT-207K, Insurance/Health Care Center Tax Credit Schedule</b> , Part 4, Line 36, Column C.	3.	<input type="text"/>	.00
4. <b>Subtotal:</b> Subtract Line 3 from Line 2.	4.	<input type="text"/>	.00
5. <b>Current year fourth installment:</b> Multiply Line 4 by 90% (.90).	5.	<input type="text"/>	.00
6. <b>Fourth installment due:</b> Lesser of Line 1 or Line 5.	6.	<input type="text"/>	.00
7. Amount paid with Form 207HCC ESA, 207HCC ESB and 207HCC ESC plus overpayment from prior year applied to estimated tax for current year.	7.	<input type="text"/>	.00
8. <b>Payment due with this coupon:</b> Subtract Line 7 from Line 6. Enter amount here and on Form 207HCC ESD, <i>Payment amount due</i> line.	8.	<input type="text"/>	.00

Form 207HCC ESD Back (Rev. 01/19)