

2019 Schedule GAA

Insurance Guaranty Association Credit

Complete this form in blue or black ink only. Do not use staples. Please note that each form is year specific. To prevent any delay in processing, the correct year's form **must** be submitted to the Department of Revenue Services (DRS).

For each domestic insurance company making any entry on Line 6 or Line 7 of the 2019 **Form 207**, *Insurance Premiums Tax Return/Domestic Companies*, attach this completed form to the 2019 Form 207. For each nonresident or foreign insurance company making any entry on Line 13 or Line 14 of the 2019 **Form 207F**, *Insurance Premiums Tax Return/Nonresident and Foreign Companies*, attach this completed form to the 2019 Form 207F. For each health care center making an entry on Line 15 of the 2019 **Form 207 HCC**, *Connecticut Health Care Center Tax Return*, attach this completed form to the 2019 Form 207 HCC. **No entries should be made as negative amounts.**

Name of taxpayer	NAIC company code _____	Connecticut Tax Registration Number
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Part 1: Connecticut Insurance Guaranty Association (CIGA) Assessment Credit

Each member of CIGA must complete Part 1. In completing Part 1, a member should refer to the following notices issued to all members by CIGA on the date shown in parentheses:

- Assessment Statement (January 2, 2014);
- Assessment Statement (January 1, 2015);
- Assessment Statement (January 1, 2016);
- Assessment Statement (January 2, 2017); **and**
- Assessment Statement (January 1, 2018).

The member's corresponding assessment statement for each of the above referenced notices should be attached to this form.

A member must enter in Part 1, Column D, the amount of the Column A assessment paid during the Column C calendar year. Multiply Part 1, Column D, by 20%, and enter the result in Part 1, Column E. Enter the amount from Part 1, Line 8, in Part 5, Line 1.

	A Assessment Date	B Name of Insolvent Insurer	C Calendar Year Paid	D Assessment Amount Paid During Column C Calendar Year	E 20% (.20) of Amount Entered in Column D
1	01/02/2014	Atlantic Mutual Ins. Co. et al.	2014	\$	\$
2	01/01/2015	American Mutual Liability Ins. Co. et al.	2015	\$	\$
3	01/01/2016	Centennial Ins. Co. et al.	2016	\$	\$
4	01/02/2017	Villanova Ins. Co. et al.	2017	\$	\$
5	01/01/2018	Centennial Ins. Co. et al.	2018	\$	\$
6	Add Lines 1 through 5.				\$
7	Enter amounts transferred to affiliate(s) and reported on 2019 Form GAA-1 , <i>Transfer of CIGA Assessment Credit</i> .				\$
8	Subtotal: Subtract Line 7 from Line 6. Enter the result here and in Part 5, Line 1.				\$

Part 2: Connecticut Life and Health Insurance Guaranty Association (CLHIGA) Assessment Credit

Each member of CLHIGA must complete Part 2. In completing Part 2, a member should refer to the following assessment invoices issued to the member by CLHIGA on the date shown in parentheses:

- Assessment Summary (April 17, 2017); **and**
- Assessment Summary (January 19, 2018).

The member's corresponding assessment summary for each of the above referenced notices should be attached to this form.

A member must enter in Part 2, Column D, the amount of the Column A assessment paid during the Column C calendar year. Multiply Part 2, Column D, by 20%, and enter the result in Part 2, Column E. Enter the amount from Part 2, Line 10 in Part 6, Line 1.

	A Assessment Date	B Name of Insolvent Insurer	C Calendar Year Paid	D Assessment Amount Paid During Column C Calendar Year	E 20% (.20) of Amount Entered in Column D
1	04/17/2017	Penn Treaty Network America Ins. Co.	2017	\$	\$
2	04/17/2017	American Network Ins. Co.	2017	\$	\$
3	01/19/2018	Penn Treaty Network America Ins. Co.	2018	\$	\$
4	01/19/2018	American Network Ins. Co.	2018	\$	\$
5	Add Lines 1 through 4.				\$
6	Enter amounts transferred to affiliate(s) and reported on 2019 Form GAA-2 , <i>Transfer of CLHIGA Assessment Credit</i> .				\$
7	Subtotal: Subtract Line 6 from Line 5. Enter the result here and in Part 6, Line 1.				\$

Part 3: Transfer of CIGA Assessment Credit

Part 3 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 reported in Part 3 should agree with the information reported on 2019 Form GAA-1, 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 Paid	E Assessment Amount Paid During Column D Calendar Year	F 20% (.20) of Amount Entered in Column E
1	01/02/2014	Atlantic Mutual Ins. Co. et al.		2014	\$	\$
2	01/01/2015	American Mutual Liability Ins. Co. et al.		2015	\$	\$
3	01/01/2016	Centennial Ins. Co. et al.		2016	\$	\$
4	01/02/2017	Villanova Ins. Co. et al.		2017	\$	\$
5	01/01/2018	Centennial Ins. Co. et al.		2018	\$	\$
6	Subtotal: Add Lines 1 through 5. Enter the result here and in Part 5, Line 2.					\$

Part 4: Transfer of CLHIGA Assessment Credit

Part 4 must be completed by an insurance company (transferee) to which a CLHIGA assessment credit was transferred by a CLHIGA member (transferor). The transferee must be an affiliate, as defined in Conn. Gen. Stat. § 38a-1, of the transferor. The information reported in Part 4 should agree with the information reported on 2019 Form GAA-2, 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 Paid	E Assessment Amount Paid During Column C Calendar Year	F 20% (.20) of Amount Entered in Column D
1	04/17/2017	Penn Treaty Network America Ins. Co.		2017	\$	\$
2	04/17/2017	American Network Ins. Co.		2017	\$	\$
3	01/19/2018	Penn Treaty Network America Ins. Co.		2018	\$	\$
4	01/19/2018	American Network Ins. Co.		2018	\$	\$
5	Subtotal: Add Lines 1 through 4. Enter the result here and in Part 6, Line 2.					\$

Part 5: CIGA Amount Carried to Return

1	Subtotal from Part 1, Line 8					\$	
2	Subtotal from Part 3, Line 6					\$	
3	Add Line 1 and Line 2. Round to the nearest whole dollar. Enter the result here and on 2019 Form 207 , Line 6, or 2019 Form 207F , Line 13.					\$.00

Part 6: CLHIGA Amount Carried to Return

1	Subtotal from Part 2, Line 7					\$	
2	Subtotal from Part 4, Line 5					\$	
3	Add Line 1 and Line 2. Round to the nearest whole dollar. Enter the result here and on 2019 Form 207 , Line 7; 2019 Form 207F , Line 14; or 2019 Form 207 HCC , Line 15.					\$.00

For Further Information

For further information on the insurance premiums tax, call the Public Services Audit unit at **860-541-3225** during business hours Monday through Friday, 8:30 a.m. to 4:30 p.m.