

Department of Revenue Services  
PO Box 2990  
Hartford CT 06104-2990  
207ES 0122W 01 9999



**Form 207 ESA**  
**2022 Estimated Insurance Premiums Tax -**  
**Domestic Insurance Companies**  
Payment Coupon - First Installment

**A**

**2022**  
(Rev. 01/22)

See instructions.

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

Visit us at [portal.ct.gov/DRS](http://portal.ct.gov/DRS) for more information.

**File and pay Form 207ES electronically using myconneCT  
at [portal.ct.gov/DRS-myconneCT](http://portal.ct.gov/DRS-myconneCT).**



If you file by mail, complete this form in blue or black ink only.  
Do not use staples.

**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.

Do **not** mail Form 207ES payment coupons if no payment is due or the payment is made electronically.

**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.

**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 the Department of Revenue Services (DRS).

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**Form 207 ESB**  
**2022 Estimated Insurance Premiums Tax -**  
**Domestic Insurance Companies**  
Payment Coupon - Second Installment

**B**

**2022**  
(Rev. 01/22)

See instructions.

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

Visit us at [portal.ct.gov/DRS](http://portal.ct.gov/DRS) for more information.

**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
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6.		.00
7.		.00
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**Visit the DRS website at [portal.ct.gov/DRS-myconneCT](http://portal.ct.gov/DRS-myconneCT) to file and 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 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 ESB, *Payment amount due* line.



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5.		.00
6.		.00
7.		.00
8.		.00

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**Form 207 ESC**  
**2022 Estimated Insurance Premiums Tax -**  
**Domestic Insurance Companies**  
Payment Coupon - Third Installment

**C**

**2022**  
(Rev. 01/22)

See instructions.

For calendar year ending	MM - DD - YYYY	Connecticut Insurance Premiums Tax Registration Number	Federal Employer ID Number (FEIN)		
Name of company					
Address of company (number and street)		PO Box			
City, town, or post office		State	ZIP code		
				Payment amount due	.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.

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If you file by mail, complete this form in blue or black ink only.  
Do not use staples.

**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.

Do **not** mail Form 207ES payment coupons if no payment is due or the payment is made electronically.

**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.

**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 the Department of Revenue Services (DRS).

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**Form 207 ESD**  
**2022 Estimated Insurance Premiums Tax -**  
**Domestic Insurance Companies**  
Payment Coupon - Fourth Installment

**D**

**2022**  
(Rev. 01/22)

See instructions.

For calendar year ending	MM - DD - YYYY	Connecticut Insurance Premiums Tax Registration Number	Federal Employer ID Number (FEIN)		
Name of company					
Address of company (number and street)		PO Box			
City, town, or post office		State	ZIP code		
				Payment amount due	.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.

Visit us at [portal.ct.gov/DRS](http://portal.ct.gov/DRS) for more information.

**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 Forms 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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File and pay your taxes online!



**Visit the DRS website at [portal.ct.gov/DRS-myconneCT](http://portal.ct.gov/DRS-myconneCT) to file and 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 Forms 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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