

# Form GAA-2

## Transfer of CLHIGA Assessment Credit



Attach Form GAA-2 electronically when filing **Form 207**, *Connecticut Insurance Premiums Tax Return - Domestic Companies*, **Form 207F**, *Connecticut Insurance Premiums Tax Return - Nonresident and Foreign Companies*, or **Form 207 HCC**, *Connecticut Health Care Center Tax Return*, using **myconnect**. DRS **myconnect** allows taxpayers to electronically file, pay and manage state tax responsibilities.

If you file Form 207, Form 207F, or Form 207 HCC by mail, complete Form 207, Form 207F, or Form 207 HCC, and Form GAA-2, in blue or black ink only. 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). Do not use staples.

Both an insurance company (transferee) to which a Connecticut Life and Health Insurance Guaranty Association (CLHIGA) assessment credit was transferred and the CLHIGA member (transferor) by which the CLHIGA assessment credit was transferred must file this form with their respective Form 207, Form 207F, or Form 207 HCC, on or before March 1, 2024.

Transferor's name	Transferee's name
Transferor's Connecticut Tax Registration Number	Transferee's Connecticut Tax Registration Number
Transferor's NAIC Company code	Transferee's NAIC Company code

### Instructions for Transferor

Enter the transferor's name, Connecticut Tax Registration Number, and National Association of Insurance Commissioners (NAIC) Company code above. The transferor must enter information about the transferred CLHIGA assessment credit from Part 2 of its 2023 **Schedule GAA, Insurance Guaranty Association Credit**. An authorized officer of the transferor must sign and date four copies of the 2023 **Form GAA-2, Transfer of CLHIGA Assessment Credit**, and must deliver them to the transferee. Once those copies are signed and dated by the transferee, and the transferee returns two signed copies to the transferor, the transferor must attach one copy to the transferor's 2023 Form 207, Form 207F, or Form 207 HCC and retain the other copy for its records.

Complete a 2023 Form GAA-2 only to report a transfer of a CLHIGA assessment credit for calendar year 2023. Do not complete a subsequent year (2024 or later) Form GAA-2 to report a transfer of a CLHIGA assessment credit for calendar year 2023.

The transferor named above hereby assigns the credit described below to the transferee named above. This credit may be taken only against the transferee's insurance premiums tax liability. The transferee is an affiliate, as defined in Conn. Gen. Stat. § 38a-1, of the transferor. This transfer does not affect the obligation of the transferor to pay to DRS any sums acquired by refund from CLHIGA under Conn. Gen. Stat. § 38a-866(f) that are required to be paid to DRS in accordance with Conn. Gen. Stat. § 38a-866(h)(1).

\_\_\_\_\_  
Signature of authorized officer of transferor                      Date

\_\_\_\_\_  
Print name of authorized officer

\_\_\_\_\_  
Print title of authorized officer

\_\_\_\_\_  
Signature of authorized officer of transferee                      Date

\_\_\_\_\_  
Print name of authorized officer

\_\_\_\_\_  
Print title of authorized officer

**No entries should be made as negative amounts.**

	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	01/19/2018	Penn Treaty Network America Ins. Co.	2018	\$	\$
2	01/19/2018	American Network Ins. Co.	2018	\$	\$
3	Add Line 1 and Line 2.				\$

The amounts on Line 1 and Line 2 should agree with the amounts on the:

- Transferor's 2023 Schedule GAA, Part 2, Line 1 and Line 2; **and**
- Transferee's 2023 Schedule GAA, Part 4, Line 1 and Line 2.

### For Additional Information on the Insurance Premiums Tax

Call the Public Services Audit Unit at **860-541-3225**, Monday through Friday, between the hours of 8:30 a.m. and 4:30 p.m.