

# 2024 Schedule GAA

## Insurance Guaranty Association Credit

File **2024 Schedule GAA** electronically using **myconneCT** at [portal.ct.gov/DRS-myconneCT](http://portal.ct.gov/DRS-myconneCT).



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 2024 **Form 207, Connecticut Insurance Premiums Tax Return - Domestic Companies**, attach this completed form to the 2024 Form 207. For each nonresident or foreign insurance company making any entry on Line 13 or Line 14 of the 2024 **Form 207F, Connecticut Insurance Premiums Tax Return - Nonresident and Foreign Companies**, attach this completed form to the 2024 Form 207F. For each health care center making an entry on Line 15 of the 2024 **Form 207 HCC, Connecticut Health Care Center Tax Return**, attach this completed form to the 2024 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 1, 2019);
- Assessment Statement (January 1, 2020);
- Assessment Statement (January 1, 2021);
- Assessment Statement (January 1, 2022); **and**
- Assessment Statement (January 4, 2023).

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	01/01/2019	Eastern Casualty Ins. Co. et al.	2019	\$	\$
2	01/01/2020	Castlepoint National Ins. Co. et al.	2020	\$	\$
3	01/01/2021	Transit Casualty Co. et al.	2021	\$	\$
4	01/01/2022	Lincoln General Ins. Co. et al.	2022	\$	\$
5	01/04/2023	Atlantic Mutual Ins. Co. et al.	2023	\$	\$
6	Add Lines 1 through 5.				\$
7	Enter amounts transferred to affiliate(s) and reported on 2024 <b>Form GAA-1, Transfer of CIGA Assessment Credit</b> .				\$
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:

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 5 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		<i>Reserved for future use</i>		\$	
2		<i>Reserved for future use</i>		\$	
3	Add Line 1 and Line 2.				
4	Enter amounts transferred to affiliate(s) and reported on 2024 <b>Form GAA-2, Transfer of CLHIGA Assessment Credit</b> .				
5	Subtotal: Subtract Line 4 from Line 3. 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 2024 Form GAA-1, signed by both the transferee and the transferor.

	<b>A</b> Assessment Date	<b>B</b> Name of Insolvent Insurer	<b>C</b> Transferor's Insurance Premiums Tax Reg. No.	<b>D</b> Calendar Year Paid	<b>E</b> Assessment Amount Paid During Column D Calendar Year	<b>F</b> 20% (.20) of Amount Entered in Column E
1	01/02/2019	Eastern Casualty Ins. Co. et al.		2019	\$	\$
2	01/01/2020	Castlepoint National Ins. Co. et al.		2020	\$	\$
3	01/01/2021	Transit Casualty Co. et al.		2021	\$	\$
4	01/01/2022	Lincoln General Ins. Co. et al.		2022	\$	\$
5	01/04/2023	Atlantic Mutual Ins. Co. et al.		2023	\$	\$
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 2024 Form GAA-2, signed by both the transferee and the transferor.

	<b>A</b> Assessment Date	<b>B</b> Name of Insolvent Insurer	<b>C</b> Transferor's Insurance Premiums Tax Reg. No.	<b>D</b> Calendar Year Paid	<b>E</b> Assessment Amount Paid During Column C Calendar Year	<b>F</b> 20% (.20) of Amount Entered in Column D
1		<i>Reserved for future use</i>			\$	
2		<i>Reserved for future use</i>			\$	
3	Subtotal: Add Line 1 and Line 2. 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 2024 <b>Form 207</b> , Line 6, or 2024 <b>Form 207F</b> , Line 13.	\$	00

**Part 6: CLHIGA Amount Carried to Return**

1	Subtotal from Part 2, Line 5	
2	Subtotal from Part 4, Line 3	
3	Add Line 1 and Line 2. Round to the nearest whole dollar. Enter the result here and on 2024 <b>Form 207</b> , Line 7; 2024 <b>Form 207F</b> , Line 14; or 2024 <b>Form 207 HCC</b> , Line 15.	