

Department of Revenue Services State of Connecticut 207ES 0125W 01 9999



Form 207 ESA 2025 Estimated Insurance Premiums Tax -Domestic Insurance Companies Payment Coupon - First Installment



See instructions.

For calendar year ending	 	•	Connecticut Insura	ance Prem	iums Tax Registration Numbe	•	Federal Employer ID Number (FEIN	N)
Address of com	pany (number and street)		F	PO Box				
City, town, or po	ost office			State	ZIP code	►	Payment amount due	.00
					Complete Schedule 1, on I	evers	se, to calculate your payment amo	ount.

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** for more information.

File and pay Form 207ES electronically using myconneCT at portal.ct.gov/DRS-myconneCT.

File and pay your taxes online!

Who Must File

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.

Filing and Paying Electronically

File and pay Form 207ES electronically using **myconneCT** at **portal.ct.gov/DRS-myconneCT**.

Filing and Paying by Mail

If you file by mail, complete this payment coupon in blue or black ink only. Do not use staples. Make checks payable to **Commissioner of Revenue Services**, and mail to:

> Department of Revenue Services State of Connecticut PO Box 2990 Hartford, CT 06104-2990

To ensure payment is applied to your correct account, write "2025 Form 207ES" and your Connecticut Tax Registration Number on the front of your check. The Department of Revenue Services (DRS) may submit your check to your bank electronically. 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. 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.

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, interest will accrue at the rate of 1% per month or fraction of a month on the amount not paid from the due date until the date of payment.

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				Payment Coupo	n - Second Installment	t	Se	e instructions
For caler year end	ing ►		Connection	cut Insurance Prem	iums Tax Registration I	Number	Federal Employer ID Nu	mber (FEIN)
Name o	f compa							
Address	of com	pany (number and street)		PO Box				
City, tow	n, or po	ost 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** for more information.

207ES 0125W 02 9999 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.
- 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 37, 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.

Form	207	ESA	Back	(Rev.	01/25)	

Visit us at portal.ct.gov/DRS for more information.



Visit the DRS website at portal.ct.gov/DRS-myconneCT to file and pay this return electronically.

	ES 0125W 02 9999 hedule 1 - Second Installment Calculation				
	Tax shown on prior year Form 207, Line 9, multiplied by 60% (.60). Estimated insurance premiums tax due for the current year prior to the			1.	.00
á	application of any tax credits or guaranty association assessment offsets.	2.		.00	
(t	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 , <i>Insurance/Health Care Center</i>				
	Tax Credit Schedule, Part 4, Line 37, Column C.	3.		.00	
4. \$	Subtotal: Subtract Line 3 from Line 2.	4.		.00	
5. (Current year second installment: Multiply Line 4 by 54% (.54).			5.	.00
6. 3	Second installment due: Lesser of Line 1 or Line 5.			6.	.00
	Amount paid with Form 207 ESA plus overpayment from prior year applied to es Payment due with this coupon: Subtract Line 7 from Line 6.	stimate	d tax for current year.	7.	.00
	Enter amount here and on Form 207 ESB, <i>Payment amount due</i> line.			8.	.00

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Department of Revenue Services State of Connecticut 207ES 0125W 01 9999



Form 207 ESC 2025 Estimated Insurance Premiums Tax -Domestic Insurance Companies Payment Coupon - Third Installment



See instructions.

For calendar year ending	 MM-DD-YYYY any	Connectic	ut Insurance Prer	niums Tax Registration Number	Fee	deral Employer ID Number (FEI	۷)
Address of com	pany (number and street)		PO Box				
City, town, or po	ost office		State	ZIP code	Pa ►	yment amount due	.00
				Complete Schedule 1, on r	everse, 1	to calculate your payment amo	ount.

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.

Visit us at portal.ct.gov/DRS for more information.

File and pay Form 207ES electronically using myconneCT at portal.ct.gov/DRS-myconneCT.

File and pay your taxes online!

Who Must File

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.

Filing and Paying Electronically

File and pay Form 207ES electronically using **myconneCT** at **portal.ct.gov/DRS-myconneCT**.

Filing and Paying by Mail

If you file by mail, complete this payment coupon in blue or black ink only. Do not use staples. Make checks payable to **Commissioner of Revenue Services**, and mail to:

> Department of Revenue Services State of Connecticut PO Box 2990 Hartford, CT 06104-2990

To ensure payment is applied to your correct account, write "2025 Form 207ES" and your Connecticut Tax Registration Number on the front of your check. The Department of Revenue Services (DRS) may submit your check to your bank electronically. 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. 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.

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, interest will accrue at the rate of 1% per month or fraction of a month on the amount not paid from the due date until the date of payment.

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				Payment Coupo	on - Fourth Installment		Se	e instructions
For cal year er	lendar ► nding		Connection	cut Insurance Prer	niums Tax Registration N	Number	Federal Employer ID Num	nber (FEIN)
Name	of compa							
Addre	ess of com	pany (number and street)		PO Box				
City, te	own, or po	ost 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** for more information.

207ES 0125W 02 9999 **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 37, 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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Visit us at portal.ct.gov/DRS for more information.

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Visit the DRS website at portal.ct.gov/DRS-myconneCT to file and pay this return electronically.

207ES 0125W 02 9999 Schedule 1 - Fourth Installment Calculation	国第国 新教教 国務議					
 Tax shown on prior year Form 207, Line 9. Estimated insurance premiums tax due for the current year prior to the application of any tax credits or guaranty association assessment offsets. 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 	2.	1.	.00			
amount entered on Form CT-207K , <i>Insurance/Health Care Center Tax Credit Schedule</i> , Part 4, Line 37, Column C.	3.	.00				
4. Subtotal: Subtract Line 3 from Line 2.	4.	.00				
5. Current year fourth installment: Multiply Line 4 by 90% (.90).	5.	.00				
6. Fourth installment due: Lesser of Line 1 or Line 5.	6. Fourth installment due: Lesser of Line 1 or Line 5.					
 Amount paid with Forms 207 ESA, 207 ESB, and 207 ESC plus overpayment estimated tax for current year. Payment due with this coupon: Subtract Line 7 from Line 6. Enter amount here and on Form 207 ESD, <i>Payment amount due</i> line. 	7. 8.	.00				
Visit us at portal ct.gov/DRS	for more information					

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