



Form CT-207K

Insurance/Health Care Center Tax Credit Schedule

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

2025



Name of company	Connecticut Tax Registration Number

Part 1 - 30% Tax Credits Limitation

1. Amount of tax from Form 207, Line 4; Form 207F, Line 11; or Form 207 HCC, Line 13.	.00
2. Part 1 - 30% Tax Credit Limitation: Multiply Line 1 by 30% (.30).	.00

Part 1A - Tax Credits With Carryback Provisions

	Column A Carryforward Amount From Previous Income Years	Column B 2025 Credit Amount Claimed	Column C Amount Applied	Column D Carryforward Amount to 2026	Column E Carryback Amount
3. Neighborhood Assistance		.00 ▶	.00	▶	.00
4. Housing Program Contribution - Form CT-1120 HPC	.00	.00 ▶	.00 ▶	.00 ▶	.00
5. Total Part 1A: Add Line 3 and Line 4. The total from Column C must not exceed amount from Line 2.	.00	.00 ▶	.00 ▶	.00 ▶	.00

Part 1B - Tax Credits Without Carryback or Carryforward Limitation

6. Part 1B - Tax Credit Without Carryback or Carryforward Limitation: Subtract Line 5, Column C from Line 2.	.00
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	Column A Carryforward Amount From Previous Income Years	Column B 2025 Credit Amount Claimed	Column C Amount Applied	Column D Carryforward Amount to 2026	Column E Amount Refunded
7. Student Loan Payment – Form CT-SLP		.00 ▶	.00	▶	.00
8. Employer CHET Contributions – Form CT-1120 CHET		.00 ▶	.00		
9. Insurance Department Assessment		.00 ▶	.00		
10. Total Part 1B: Add Lines 7 through 9. The total from Column C must not exceed amount from Line 6.		.00 ▶	.00	▶	.00





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Part 1C - Tax Credits With Carryforward Limitation

11. Add Line 5, Column C and Line 10, Column C.		.00
12. Part 1C - Tax Credits With Carryforward Limitation: Subtract Line 11 from Line 2.		.00

	Column A Carryforward Amount From Previous Income Years	Column B 2025 Credit Amount Claimed	Column C Amount Applied	Column D Carryforward Amount to 2026	Column E Carryback Amount
13. Urban and Industrial Site Reinvestment - Form CT-UISR	.00	.00 ▶	.00 ▶	.00	
14. Electronic Data - Form CT-1120 EDP	.00	.00 ▶	.00 ▶	.00	
15. Historic Homes Rehabilitation - Form CT-1120HH	.00	.00 ▶	.00 ▶	.00	
16. Historic Rehabilitation - Form CT-1120HR	.00	.00 ▶	.00 ▶	.00	
17. Accredited Theater Production Tax Credit – Form CT-1120 ATP	.00	.00 ▶	.00 ▶	.00	
18. University of Connecticut Incentive Program - Form CT-UCONN	.00	.00 ▶	.00 ▶	.00	
19. Total Part 1C: Add Lines 13 through 18. The total from Column C must not exceed amount from Line 12.	.00	.00 ▶	.00 ▶	.00	
20. Total Part 1: Add Line 11 and Line 19. The total from Column C must not exceed amount from Line 2.	.00	.00 ▶	.00 ▶	.00 ▶	.00

Part 2 - 55% Tax Credits Limitation

21. Multiply Line 1 by 55% (.55).		.00
22. Part 2 - 55% Tax Credit Limitation: Subtract Line 20, Column C from Line 21.		.00

Part 2A - 55% Tax Credits

	Column A Carryforward Amount From Previous Income Years	Column B 2025 Credit Amount Claimed	Column C Amount Applied	Column D Carryforward Amount to 2026	Column E Carryback Amount
23. Digital Animation - Form CT-1120DA		.00 ▶	.00		
24. Film Production Infrastructure - Form CT-1120 FPI		.00 ▶	.00		
25. Film Production - Form CT-1120FP		.00 ▶	.00		
26. Total Part 2: Add Lines 23 through 25. The total from Column C must not exceed amount from Line 22.		.00 ▶	.00		



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Part 3 - 70% Tax Credit Limitation

27. Multiply Line 1 by 70% (.70).		.00
28. Add Line 20, Column C and Line 26, Column C.		.00
29. Part 3 - 70% Tax Credit Limitation: Subtract Line 28 from Line 27.		.00

Part 3A - 70% Tax Credits

	Column A Carryforward Amount From Previous Income Years	Column B 2025 Credit Amount Claimed	Column C Amount Applied	Column D Carryforward Amount to 2026	Column E Carryback Amount
30. Second Insurance Reinvestment - Form CT-SIRF	.00	.00 ▶	.00 ▶	.00	
31. <i>Reserved for future use.</i>					
32. <i>Reserved for future use.</i>					
33. Add Lines 30 through 32.	.00	.00 ▶	.00 ▶	.00	

Part 4 - Total Tax Credits

	Column A Carryforward Amount From Previous Income Years	Column B 2025 Credit Amount Claimed	Column C Amount Applied	Column D Carryforward Amount to 2026	Column E Carryback and Refund Amounts
34. Total Tax Credits: Add Line 20, Line 26, and Line 33 in Column C. Add Line 5, Line 19, and Line 33 in Column D. Add Line 5 and Line 10 in Column E.	.00	.00 ▶	.00 ▶	.00 ▶	.00

Special Instructions for Transferees of Second Insurance Reinvestment Credits

Transferees of Second Insurance Reinvestment Fund Tax Credits, cannot carry forward credits. Transferred credits must be used in the year of transfer prior to the application of other Second Insurance Reinvestment Fund Tax Credits.

Check if Transferee:

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Part 5 – Transfer of Tax Credits to Affiliates

The Transferor and Transferee must complete Part 5 for any credits transferred to or received from an affiliate. For any credits transferred to or received from more than one affiliate, you must complete a separate Part 5 for each affiliate.

Transferor's name (last name, first name, middle initial)	Transferor's Connecticut Tax Registration Number	Transferor's NAIC company code
Transferee's name (last name, first name, middle initial)	Transferee's Connecticut Tax Registration Number	Transferee's NAIC company code

Type of Credit

35. Neighborhood Assistance	35.		.00
36. Housing Program Contribution	36.		.00
37. Insurance Department Assessment	37.		.00
38. Urban and Industrial Site Reinvestment	38.		.00
39. Electronic Data	39.		.00
40. Historic Homes Rehabilitation	40.		.00
41. Historic Rehabilitation	41.		.00
42. Accredited Theater Production Tax Credit	42.		.00
43. University of Connecticut Incentive Program	43.		.00
44. Digital Animation	44.		.00
45. Film Production Infrastructure	45.		.00
46. Film Production.....	46.		.00
47. Second Insurance Reinvestment	47.		.00