



Form 207 HCC ESA

2026 Estimated Connecticut
Health Care Center Tax

Payment Coupon - First Installment

A

2026

(Rev. 01/26)

See instructions.

For calendar
year ending

____ - ____ - ____
M M - D D - Y Y Y Y

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: 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 207 HCC ES electronically using myconnectCT
at portal.ct.gov/DRS-myconnectCT.**



Who Must File

Each health care center whose health care center tax, **after** the application of guaranty association assessment offsets, general business tax credits, and refundable tax credits for the calendar year will be \$1,000 or more **must** file.

Filing and Paying Electronically

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

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 "**2026 Form 207 HCC ES**" 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 207 HCC ES payment coupons if no payment is due or the payment is made electronically.

Due Date

March 15 of the calendar year for Form 207 HCC ESA and June 15 of the calendar year for Form 207 HCC 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 health care center tax purposes, a health care center's required annual payment is the lesser of:

- 90% of the tax shown on its current year Form 207 HCC **after** the application of guaranty association assessment offsets, general business tax credits, and refundable tax credits; **or**
- 100% of the tax shown on its prior year Form 207 HCC, Line 17.

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.



Form 207 HCC ESB

2026 Estimated Connecticut
Health Care Center Tax

Payment Coupon - Second Installment

B

2026

(Rev. 01/26)

See instructions.

For calendar
year ending

____ - ____ - ____
M M - D D - Y Y Y Y

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: 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.

**Schedule 1 - First Installment Calculation**

1. Tax shown on prior year Form 207 HCC, Line 17, multiplied by 30% (.30).
2. Estimated health care center tax due for the current year **prior to** the application of any tax credits or refundable credits.
3. Estimated guaranty association assessment offset, estimated general business tax credits, and refundable tax credits to be applied against health care center 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 34, 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 HCC ESA, *Payment amount due* line.

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Form 207HCC 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.

**Schedule 1 - Second Installment Calculation**

1. Tax shown on prior year Form 207 HCC, Line 17, multiplied by 60% (.60).
2. Estimated health care center tax due for the current year **prior to** the application of any tax credits or refundable credits.
3. Estimated guaranty association assessment offset, estimated general business tax credits, and refundable tax credits to be applied against health care center 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 34, 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 HCC ESA 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 HCC ESB, *Payment amount due* line.

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Form 207HCC ESB Back (Rev. 01/25)

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



Form 207 HCC ESC

2026 Estimated Connecticut
Health Care Center Tax

Payment Coupon - Third Installment



2026

(Rev. 01/26)

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.

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

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



Who Must File

Each health care center whose health care center tax, **after** the application of guaranty association assessment offsets, general business tax credits, and refundable tax credits for the calendar year will be \$1,000 or more **must** file.

Filing and Paying Electronically

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

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 **"2026 Form 207 HCC ES"** 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 207 HCC ES payment coupons if no payment is due or the payment is made electronically.

Due Date

September 15 of the calendar year for Form 207 HCC ESC and December 15 of the calendar year for Form 207 HCC 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 health care center tax purposes, a health care center's required annual payment is the lesser of:

- 90% of the tax shown on its current year Form 207 HCC **after** the application of guaranty association assessment offsets, general business tax credits, and refundable tax credits; **or**
- 100% of the tax shown on its prior year Form 207 HCC, Line 17.

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.



Form 207 HCC ESD

2026 Estimated Connecticut
Health Care Center Tax

Payment Coupon - Fourth Installment



2026

(Rev. 01/26)

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 for more information.

**Schedule 1 - Third Installment Calculation**

1. Tax shown on prior year Form 207 HCC, Line 17, multiplied by 80% (.80).
2. Estimated health care center tax due for the current year **prior to** the application of any tax credits or refundable credits.
3. Estimated guaranty association assessment offset, estimated general business tax credits, and refundable tax credits to be applied against health care center 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 34, 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 HCC ESA and 207 HCC 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 HCC ESC, *Payment amount due* line.

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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.**

**Schedule 1 - Fourth Installment Calculation**

1. Tax shown on prior year Form 207 HCC, Line 17.
2. Estimated health care center tax due for the current year **prior to** the application of any tax credits or refundable credits.
3. Estimated guaranty association assessment offset, estimated general business tax credits, and refundable tax credits to be applied against health care center 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 34, 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 HCC ESA, 207 HCC ESB and 207 HCC 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 HCC ESD, *Payment amount due* line.

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