



Form 207 ESA

2026 Estimated Insurance Premiums Tax - Domestic Insurance Companies

Payment Coupon - First Installment



2026 (Rev. 01/26)



See instructions.

For calendar year ending

Name of company

Connecticut Insurance Premiums Tax Registration Number

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 207ES electronically using myconneCT at portal.ct.gov/DRS-myconneCT.



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, 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 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 "2026 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, general business tax credits, and refundable 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.



Department of Revenue Services State of Connecticut 207ES 0126W 01 9999



Form 207 ESB

2026 Estimated Insurance Premiums Tax - Domestic Insurance Companies

Payment Coupon - Second Installment



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.

Schedule 1 - First Installment Calculation

- 1. Tax shown on prior year Form 207, Line 9, multiplied by 30% (.30).
- Estimated insurance premiums tax due for the current year prior to the application of any tax credits, guaranty association assessment offsets, or refundable credits.
- Estimated guaranty association assessment offset, estimated general business tax credits, and refundable 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 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 ESA, *Payment amount due* line.

Form 207 ESA Back (Rev. 01/26)

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.

207ES 0126W 02 9999

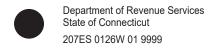
Schedule 1 - Second Installment Calculation

- 1. 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 application of any tax credits, guaranty association assessment offsets, or refundable credits.
- Estimated guaranty association assessment offset, estimated general business tax credits, and refundable 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 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 ESA plus overpayment from prior year applied to estimated tax for current year.
- Payment due with this coupon: Subtract Line 7 from Line 6.
 Enter amount here and on Form 207 ESB, Payment amount due line.



8.

.00





Form 207 ESC

2026 Estimated Insurance Premiums Tax - Domestic Insurance Companies

Payment Coupon - Third Installment



2026 (Rev. 01/26)



See instructions.

For calendar year ending Name of company	Connecticut Insurance Premiums Tax Registration Number	Federal Employer ID Number (FEIN)
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 207ES electronically using myconneCT at portal.ct.gov/DRS-myconneCT.



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, 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 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 "2026 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, general business tax credits, and refundable 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.



Department of Revenue Services State of Connecticut 207ES 0126W 01 9999



Form 207 ESD

2026 Estimated Insurance Premiums Tax - Domestic Insurance Companies

Payment Coupon - Fourth Installment



2026



See instructions.

For calendar year ending	Connecticut Insurance Premiums Tax Registration Numl	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

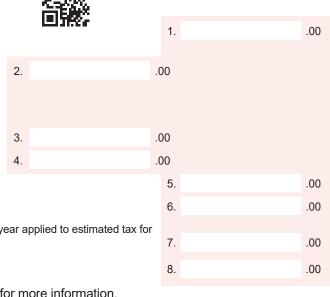
Complete Schedule 1, on reverse, to calculate your payment amount.

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, guaranty association assessment offsets, or refundable credits.
- 3. Estimated guaranty association assessment offset, estimated general business tax credits, and refundable 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 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 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.

Form 207 ESC Back (Rev. 01/26)

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.

207ES 0126W 02 9999

Schedule 1 - Fourth Installment Calculation

- 1. Tax shown on prior year Form 207, Line 9.
- 2. Estimated insurance premiums tax due for the current year prior to the application of any tax credits, guaranty association assessment offsets, or refundable credits.
- 3. Estimated guaranty association assessment offset, estimated general business tax credits, and refundable 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 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 ESA, 207 ESB, and 207 ESC plus overpayment from estimated tax for current year.
- 8. Payment due with this coupon: Subtract Line 7 from Line 6. Enter amount here and on Form 207 ESD, Payment amount due line.



IN MARK	1.	.00
2.	.00	
3.	.00	
1.	.00	
	5.	.00
	6.	.00
m prior year applied to		
, , ,,	7.	.00
	8.	.00