



Form 207F ESA

2026 Estimated Insurance Premiums Tax -
Nonresident and Foreign Insurance Companies
Payment Coupon - First Installment

A

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



Who Must File

Each nonresident or foreign insurance company 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 207F ES 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 207F 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 207F ES payment coupons if no payment is due or the payment is made electronically.

Due Date

March 15 of the calendar year for Form 207F ESA and June 15 of the calendar year for Form 207F 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 nonresident or foreign insurance company's required annual payment is the lesser of:

- 90% of the tax shown on its current year Form 207F **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 207F, Line 16.

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 207F ESB

2026 Estimated Insurance Premiums Tax -
Nonresident and Foreign Insurance Companies
Payment Coupon - Second Installment

B

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: 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 207F, Line 16, multiplied by 30% (.30).
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 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 207F ESA, *Payment amount due* line.

Form 207F ESA Back (Rev. 01/26)

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

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File and pay your taxes online!
myconne**CT**
 Revenue Services



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 207F, Line 16, multiplied by 60% (.60).
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 second installment:** Multiply Line 4 by 54% (.54).
6. **Second installment due:** Lesser of Line 1 or Line 5.
7. Amount paid with Form 207F 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 207F ESB, *Payment amount due* line.

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Form 207F ESC

2026 Estimated Insurance Premiums Tax -
Nonresident and Foreign Insurance Companies
Payment Coupon - Third Installment

C

2026
(Rev. 01/26)

See instructions.

For calendar
year ending

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



Who Must File

Each nonresident or foreign insurance company 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 207F ES 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 207F 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 207F ES payment coupons if no payment is due or the payment is made electronically.

Due Date

September 15 of the calendar year for Form 207F ESC and December 15 of the calendar year for Form 207F 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 nonresident or foreign insurance company's required annual payment is the lesser of:

- 90% of the tax shown on its current year Form 207F **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 207F, Line 16.

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 207F ESD

2026 Estimated Insurance Premiums Tax -
Nonresident and Foreign Insurance Companies
Payment Coupon - Fourth Installment

D

2026
(Rev. 01/26)

See instructions.

For calendar
year ending

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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 207F, Line 16, 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 207F ESA and 207F 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 207F ESC, *Payment amount due* line.

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File and pay your taxes online!



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 207F, Line 16.
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 207F ESA, 207F ESB, and 207F 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 207F ESD, *Payment amount due* line.

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