



450 Columbus Blvd Ste 1
Hartford CT 06103-1837

ANNOUNCEMENT

Assessments Refunded by the Connecticut Life and Health Insurance Guarantee Association

Purpose: This Announcement informs each insurer that is a member (member insurer) of the Connecticut Life and Health Insurance Guaranty Association (CLHIGA) that on or before December 30, 2019, the member insurer must pay a portion of their recently refunded assessment, as described in this Announcement, to the Department of Revenue Services (DRS).

Effective Date: Upon issuance.

Statutory Authority: Conn. Gen. Stat. § 38a-866(h).

Payment by Member Insurers Required on or Before December 30, 2019: On or about November 15, 2019, CLHIGA mailed to member insurers a Notice of Refund of HealthyCT Inc. Assessment dated November 1, 2019. At the time the Notice of Refund was issued, on November 15, 2019 CLHIGA refunded to its member insurers the prior CLHIGA assessment made to meet CLHIGA’s obligations with respect to liquidation of HealthyCT Inc.

For Connecticut Insurance Premiums Tax purposes, a CLHIGA assessment paid by a member insurer is permitted to be offset against the member insurer’s Connecticut Insurance Premiums Tax liability for the five calendar years following the calendar year during which the CLHIGA assessment was paid (20% of the assessment permitted to be offset in each of those five calendar years). A member insurer (transferor) may transfer an offset to an affiliate.

If a CLHIGA assessment is refunded to a member insurer, the member insurer is required to pay the amount of the refunded assessment to DRS. If the offset was transferred to an affiliate prior to CLHIGA issuing a refund, the transferor is still required to pay the amount of the refunded assessment to DRS.

Each member insurer is now required to pay to DRS the portion of the refund issued by CLHIGA in connection with the HealthyCT Inc. assessment that was offset against the member insurer’s Connecticut

Insurance Premiums Tax liability in calendar years 2017 and 2018. This payment must be made on or before December 30, 2019.

Member Insurers That Did Not Offset Any Portion of an Original Assessment: If a member insurer did **not** offset its Connecticut Insurance Premiums Tax liability with any portion of the original assessment issued by CLHIGA with respect to HealthyCT Inc., the member insurer **must** notify DRS in writing, to the address below:

Robert Linnell III, Insurance Tax Section,
Public Services Unit
Department of Revenue Services
450 Columbus Blvd Ste 1
Hartford CT 06103-1837

Failure to provide written notification to the DRS may result in an assessment being issued.

Payment Due Date: By law, payment is due to DRS on or before the 45th day after the date of mailing of the Notice of Refund of HealthyCT Inc. by CLHIGA.

If the amount that a member insurer is required to pay to DRS is not paid on or before December 30, 2019, interest will accrue on the amount not paid at the rate of 1% per month or fraction of a month.

Make your check payable to **Commissioner of Revenue Services**. DRS may submit your check to your bank electronically.

To insure the proper crediting of your payment:

- The member insurer’s Connecticut Tax Registration Number and **“Refunded Assessment”** must be written in the lower left corner of the check;
- A copy of the member insurer’s Notice of Refund of HealthyCT Inc. must be enclosed with the payment; **and**

- Payment must be sent to:
Robert Linnell III, Insurance Tax Section,
Public Services Unit
Department of Revenue Services
450 Columbus Blvd Ste 1
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Effect on Other Documents: None.

Effect of This Document: Announcements alert taxpayers to new developments (other than newly enacted or amended Connecticut or federal laws or newly released judicial decisions), including new administrative positions, policies, or practices.

For More Information Regarding Refunded CIGA Assessments: Call the DRS Public Services Unit at **860-541-3225**, Monday through Friday between 8:30 a.m. and 4:30 p.m.

For Further Information: Call DRS during business hours, Monday through Friday:

- **800-382-9463** (Connecticut calls outside the Greater Hartford calling area only); **or**
- **860-297-5962** (from anywhere).

TTY, TDD, and Text Telephone users only may transmit inquiries anytime by calling 860-297-4911. Taxpayers may also call 711 for relay services. A taxpayer must tell the 711 operator the number he or she wishes to call. The relay operator will dial it and then communicate using a TTY with the taxpayer.

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Forms and Publications: Visit the DRS website at portal.ct.gov/DRS to download and print Connecticut tax forms and publications.

Paperless Filing/Payment Methods (fast, easy, free, and confidential): Business and individual taxpayers can use the **Taxpayer Service Center (TSC)** at portal.ct.gov/TSC to file a variety of tax returns, update account information, and make payments online.

File Electronically: You can choose first-time filer information and filing assistance or log directly into the **TSC** to file returns and pay taxes.

Pay Electronically: You can pay taxes for tax returns that cannot be filed through the **TSC**. Log in and select the *Make Payment Only* option. Choose a payment date up to the due date of the tax and mail a paper return to complete the filing process.