

207 ESA - First Installment
Estimated Insurance Premiums Tax Payment Coupon
Domestic Insurance Companies

(Rev. 01/16)

Department of Revenue Services
 State of Connecticut
 PO Box 2990
 Hartford CT 06104-2990

For Calendar Year Ending

207 ESA

Complete this coupon in blue or black ink only

CT Insurance Premiums Tax Reg. No. ▶	1	Enter 30% (.30) of the tax shown on prior year Form 207, Line 9.	1		
	2	Enter amount from <i>Schedule 1</i> , Line 4, on back of this form.	2		
Date received (DRS use only) ▶	3	Enter the lesser of Line 1 or Line 2.	3		
	4	Enter overpayment from prior year applied to estimated tax for current year.	4		
Federal Employer ID Number (FEIN) ▶	5	Payment due with this coupon: Subtract Line 4 from Line 3. ▶	5		

Please change name or mailing address, or both, if shown incorrectly at right.

Due Date: March 15 of the calendar year above.
Make Check Payable To:
 Commissioner of Revenue Services
 Pay electronically at www.ct.gov/TSC.
Mail To: Department of Revenue Services
 Processing Section
 PO Box 2990
 Hartford CT 06104-2990

207 ESB - Second Installment
Estimated Insurance Premiums Tax Payment Coupon
Domestic Insurance Companies

(Rev. 01/16)

Department of Revenue Services
 State of Connecticut
 PO Box 2990
 Hartford CT 06104-2990

For Calendar Year Ending

207 ESB

Complete this coupon in blue or black ink only

CT Insurance Premiums Tax Reg. No. ▶	1	Enter 60% (.60) of the tax shown on prior year Form 207, Line 9.	1		
	2	Enter amount from <i>Schedule 1</i> , Line 4, on back of this form.	2		
Date received (DRS use only) ▶	3	Enter the lesser of Line 1 or Line 2.	3		
	4	Enter amount paid with Form 207 ESA plus overpayment from prior year applied to estimated tax for current year.	4		
Federal Employer ID Number (FEIN) ▶	5	Payment due with this coupon: Subtract Line 4 from Line 3. ▶	5		

Please change name or mailing address, or both, if shown incorrectly at right.

Due Date: June 15 of the calendar year above.
Make Check Payable To:
 Commissioner of Revenue Services
 Pay electronically at www.ct.gov/TSC.
Mail To: Department of Revenue Services
 Processing Section
 PO Box 2990
 Hartford CT 06104-2990

207 ESC - Third Installment
Estimated Insurance Premiums Tax Payment Coupon
Domestic Insurance Companies

(Rev. 01/16)

Department of Revenue Services
 State of Connecticut
 PO Box 2990
 Hartford CT 06104-2990

For Calendar Year Ending

207 ESC

Complete this coupon in blue or black ink only

CT Insurance Premiums Tax Reg. No. ▶	1	Enter 80% (.80) of the tax shown on prior year Form 207, Line 9.	1		
	2	Enter amount from <i>Schedule 1</i> , Line 4, on back of this form.	2		
Date received (DRS use only) ▶	3	Enter the lesser of Line 1 or Line 2.	3		
	4	Enter amount paid with Form 207 ESA and ESB plus overpayment from prior year applied to estimated tax for current year.	4		
Federal Employer ID Number (FEIN) ▶	5	Payment due with this coupon: Subtract Line 4 from Line 3. ▶	5		

Please change name or mailing address, or both, if shown incorrectly at right.

Due Date: September 15 of the calendar year above.
Make Check Payable To:
 Commissioner of Revenue Services
 Pay electronically at www.ct.gov/TSC.
Mail To: Department of Revenue Services
 Processing Section
 PO Box 2990
 Hartford CT 06104-2990

207 ESD - Fourth Installment
Estimated Insurance Premiums Tax Payment Coupon
Domestic Insurance Companies

(Rev. 01/16)

Department of Revenue Services
 State of Connecticut
 PO Box 2990
 Hartford CT 06104-2990

For Calendar Year Ending

207 ESD

Complete this coupon in blue or black ink only

CT Insurance Premiums Tax Reg. No. ▶	1	Enter the tax shown on prior year Form 207, Line 9.	1		
	2	Enter amount from <i>Schedule 1</i> , Line 4, on back of this form.	2		
Date received (DRS use only) ▶	3	Enter the lesser of Line 1 or Line 2.	3		
	4	Enter amount paid with Form 207 ESA, ESB, and ESC plus overpayment from prior year applied to estimated tax for current year.	4		
Federal Employer ID Number (FEIN) ▶	5	Payment due with this coupon: Subtract Line 4 from Line 3. ▶	5		

Please change name or mailing address, or both, if shown incorrectly at right.

Due Date: December 15 of the calendar year above.
Make Check Payable To:
 Commissioner of Revenue Services
 Pay electronically at www.ct.gov/TSC.
Mail To: Department of Revenue Services
 Processing Section
 PO Box 2990
 Hartford CT 06104-2990

Who Must File This Coupon

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 the average monthly net employment gain tax credit, for the calendar year will be \$1,000 or more must file this coupon. Other domestic insurance companies should not file this coupon.

Due Date

March 15 of the calendar year.

If the due date falls on a Saturday, Sunday, or legal holiday, payment will be considered timely if made by the next business day.

Schedule 1

1.	Enter estimated insurance premiums tax due for the current year prior to the application of any tax credits or guaranty association assessment offsets.	1.	00
2.	Enter estimated guaranty association assessment offset, estimated general business tax credits, and estimated average monthly net employment gain tax credit to be applied against insurance premiums tax due for the current year. May not exceed amount entered on Form CT-207K, Insurance/Health Care Tax Credit Schedule, Part 4, Line 36, Column C.	2.	00
3.	Subtract Line 2 from Line 1.	3.	00
4.	Multiply Line 3 by 27% (.27).	4.	00

207 ESA Back (Rev. 01/16)

Who Must File This Coupon

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 the average monthly net employment gain tax credit, for the calendar year will be \$1,000 or more must file this coupon. Other domestic insurance companies should not file this coupon.

Due Date

June 15 of the calendar year.

If the due date falls on a Saturday, Sunday, or legal holiday, payment will be considered timely if made by the next business day.

Schedule 1

1	Enter estimated insurance premiums tax due for the current year prior to the application of any tax credits or guaranty association assessment offsets.		00
2	Enter estimated guaranty association assessment offset, estimated general business tax credits, and estimated average monthly net employment gain tax credit to be applied against insurance premiums tax due for the current year. May not exceed amount entered on Form CT-207K, Part 4, Line 36, Column C.		00
3	Subtract Line 2 from Line 1.		00
4	Multiply Line 3 by 54% (.54).		00

207 ESB Back (Rev. 01/16)

Who Must File This Coupon

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Due Date

September 15 of the calendar year.

If the due date falls on a Saturday, Sunday, or legal holiday, payment will be considered timely if made by the next business day.

Schedule 1

1	Enter estimated insurance premiums tax due for the current year prior to the application of any tax credits or guaranty association assessment offsets.		00
2	Enter estimated guaranty association assessment offset, estimated general business tax credits, and estimated average monthly net employment gain tax credit to be applied against insurance premiums tax due for the current year. May not exceed amount entered on Form CT-207K, Part 4, Line 36, Column C.		00
3	Subtract Line 2 from Line 1.		00
4	Multiply Line 3 by 72% (.72).		00

207 ESC Back (Rev. 01/16)

Who Must File This Coupon

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Due Date

December 15 of the calendar year.

If the due date falls on a Saturday, Sunday, or legal holiday, payment will be considered timely if made by the next business day.

Schedule 1

1	Enter estimated insurance premiums tax due for the current year prior to the application of any tax credits or guaranty association assessment offsets.		00
2	Enter estimated guaranty association assessment offset, estimated general business tax credits, and estimated average monthly net employment gain tax credit to be applied against insurance premiums tax due for the current year. May not exceed amount entered on Form CT-207K, Part 4, Line 36, Column C.		00
3	Subtract Line 2 from Line 1.		00
4	Multiply Line 3 by 90% (.90).		00

207 ESD Back (Rev. 01/16)

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 the average monthly net employment gain tax credit; **or**
- 100% of the tax shown on its prior year Form 207, Line 9.

Interest

If the payment due with this coupon is not made on or before the due date of this coupon, interest will accrue at the rate of 1% per month or fraction of a month on the amount not paid from the due date of this coupon until the date of payment.

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 the average monthly net employment gain tax credit; **or**
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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 the average monthly net employment gain tax credit; **or**
- 100% of the tax shown on its prior year Form 207, Line 9.

Interest

If the payment due with this coupon is not made on or before the due date of this coupon, interest will accrue at the rate of 1% per month or fraction of a month on the amount not paid from the due date of this coupon until the date of payment.