

FORM 207/207F EXT
Application for Extension of Time to File
Insurance Premium Tax Return

207/207F EXT
▶1998

IMPORTANT! PLEASE READ INSTRUCTIONS ON REVERSE BEFORE COMPLETING THIS APPLICATION

TAXPAYER (Please Type or Print)	Name of Company			Connecticut Tax Registration Number
	Address	Number and Street	PO Box	Date Received (FOR DEPARTMENT USE ONLY)
	City, Town or Post Office Box	State	ZIP Code	Federal Employer Identification Number

THIS IS NOT AN EXTENSION OF TIME TO PAY ANY AMOUNT OF TAX – PENALTIES AND INTEREST MAY APPLY (SEE INSTRUCTIONS)

I request a six-month extension of time, to September 1, 1999, to file a Connecticut Insurance Premium Tax Return for calendar year 1998.

The reason for the Connecticut extension request is

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— YOU WILL BE NOTIFIED ONLY IF YOUR REQUEST IS DENIED —

1. Total insurance premium tax liability for 1998. (You may estimate this amount) NOTE: You must enter an amount on Line 1. If you do not expect to owe tax, enter zero (0)	▶ 1		
2. 1998 Connecticut estimated tax payments and any overpayment credited to 1998	▶ 2		
3. Insurance premium tax balance due (Subtract Line 2 from Line 1). Pay in full with this form. If Line 2 is greater than Line 1, enter zero (0)	▶ 3		

Make check payable to: COMMISSIONER OF REVENUE SERVICES.

Write the company's Connecticut Tax Registration Number and "1998 Form 207/207F EXT" on your check.

Mail to: Department of Revenue Services
PO Box 2990
Hartford CT 06104-2990

DECLARATION: I declare under the penalties of false statement that I have examined this application and to the best of my knowledge and belief it is true, complete and correct. Declaration of preparer (other than the taxpayer) is based on all information of which preparer has any knowledge.

Sign Here Keep a copy of this return for your records	Signature of Principal Officer	Title	Date	Telephone Number ()
	Paid Preparer's Signature			Date
	Firm Name and Address			

Form 207/207F EXT Instructions

Purpose

Use Form 207/207F EXT to request a six-month extension to file a Connecticut Insurance Premium Tax Return.

How to Get an Extension

The insurance company can apply for a six-month extension to file the Connecticut Insurance Premium Tax Return provided there is reasonable cause for the request.

To obtain a Connecticut filing extension, the insurance company must complete Form 207/207F EXT in its entirety, file it by the due date of the return, and pay the amount shown on Line 3.

Form 207/207F EXT *only* extends the *time to file* the Insurance Premium Tax Return. Form 207/207F EXT *does not extend the time to pay* the amount of tax due.

We will notify you only if your extension request is denied.

Penalty and Interest

In general, penalty and interest apply to any portion of the tax that is not paid on or before the original due date of the return. Interest accrues at the rate of 1% (.01) per month or fraction thereof from the original due date of the return through the date of payment. Interest due on the underpayment of estimated tax is computed using **Form 2071, Underpayment of Estimated Tax**.

Late Payment Penalty: If tax is due, the penalty for late payment is 10% (.10) of the tax due or \$50, whichever is greater.

Late Filing Penalty: If no tax is due, the Commissioner of Revenue Services may impose a \$50 penalty for failure to file any return that is required by law to be filed.

When To File Form 207/207F EXT

File Form 207/207F EXT on or before the first day of March. If the due date falls on a Saturday, Sunday, or legal holiday, substitute the next business day as the due date.

Name, Address and Tax Registration Numbers

Enter the company's name, address, Federal Employer Identification Number and Connecticut Tax Registration Number.

Signature

This form must be signed by a principal officer of the company.

Others Who May Sign

Anyone with a signed Power of Attorney on file may sign on behalf of the principal officer. If a principal officer is unable to sign a request for an extension, by reason of illness, absence or other good cause, any person standing in a close personal or business relationship to the principal officer (including an attorney, accountant or enrolled agent) may sign the request on the principal officer's behalf and shall be considered as a duly authorized agent for this purpose, provided the request sets forth the reasons for a signature other than by the principal officer and the relationship existing between the principal officer and the signer.

Where To File

Mail to: Department of Revenue Services
PO Box 2990
Hartford CT 06104-2990