

**207 ESA - First Installment**

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

**207 ESA**

Estimated Insurance Premiums Tax  
 Payment Coupon  
 (Rev. 1/04)

For Calendar Year Ending

CT Insurance Premiums Tax Reg. No. ▶	1.	Enter tax shown on 2003 Form 207, Line 10	▶	1.		
	2.	Multiply Line 1 by 30%	▶	2.		
Date Received (DRS USE ONLY) ▶	3.	Enter amount from Schedule 1, Line 5 (on back)	▶	3.		
	4.	Enter the lesser of Line 2 or Line 3	▶	4.		
Federal Employer ID Number ▶	5.	Enter overpayment from prior year applied to estimated tax for current year	▶	5.		
	6.	Payment due with this coupon (Subtract Line 5 from Line 4)	▶	6.		

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

**Due Date:** March 15, 2004  
**Make Checks Payable To:** Commissioner of Revenue Services  
**Mail To:** Department of Revenue Services  
 Processing Section  
 PO Box 2990  
 Hartford CT 06104-2990

**207 ESB - Second Installment**

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

**207 ESB**

Estimated Insurance Premiums Tax  
 Payment Coupon  
 (Rev. 1/04)

For Calendar Year Ending

CT Insurance Premiums Tax Reg. No. ▶	1.	Enter tax shown on 2003 Form 207, Line 10	▶	1.		
	2.	Multiply Line 1 by 60%	▶	2.		
Date Received (DRS USE ONLY) ▶	3.	Enter amount from Schedule 1, Line 5 (on back)	▶	3.		
	4.	Enter the lesser of Line 2 or Line 3	▶	4.		
Federal Employer ID Number ▶	5.	Enter amount paid with Form 207 ESA plus overpayment from prior year applied to estimated tax for current year	▶	5.		
	6.	Payment due with this coupon (Subtract Line 5 from Line 4)	▶	6.		

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

**Due Date:** June 15, 2004  
**Make Checks Payable To:** Commissioner of Revenue Services  
**Mail To:** Department of Revenue Services  
 Processing Section  
 PO Box 2990  
 Hartford CT 06104-2990

**207 ESC - Third Installment**

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

**207 ESC**

Estimated Insurance Premiums Tax  
 Payment Coupon  
 (Rev. 1/04)

For Calendar Year Ending

CT Insurance Premiums Tax Reg. No. ▶	1.	Enter tax shown on 2003 Form 207, Line 10	▶	1.		
	2.	Multiply Line 1 by 80%	▶	2.		
Date Received (DRS USE ONLY) ▶	3.	Enter amount from Schedule 1, Line 5 (on back)	▶	3.		
	4.	Enter the lesser of Line 2 or Line 3	▶	4.		
Federal Employer ID Number ▶	5.	Enter amount paid with Form 207 ESA and Form 207 ESB plus overpayment from prior year applied to estimated tax for current year	▶	5.		
	6.	Payment due with this coupon (Subtract Line 5 from Line 4)	▶	6.		

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

**Due Date:** September 15, 2004  
**Make Checks Payable To:** Commissioner of Revenue Services  
**Mail To:** Department of Revenue Services  
 Processing Section  
 PO Box 2990  
 Hartford CT 06104-2990

**207 ESD - Fourth Installment**

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

**207 ESD**

Estimated Insurance Premiums Tax  
 Payment Coupon  
 (Rev. 1/04)

For Calendar Year Ending

CT Insurance Premiums Tax Reg. No. ▶	1.	Enter tax shown on 2003 Form 207, Line 10	▶	1.		
	2.	Enter amount from Schedule 1, Line 5 (on back)	▶	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, Form 207 ESB, and Form 207 ESC plus overpayment from prior year applied to estimated tax for current year	▶	4.		
Federal Employer ID Number ▶	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, 2004  
**Make Checks Payable To:** Commissioner of Revenue Services  
**Mail To:** Department of Revenue Services  
 Processing Section  
 PO Box 2990  
 Hartford CT 06104-2990

**Who Must File This Coupon**

Each domestic insurance company carrying on an insurance business in Connecticut whose insurance premiums tax, **after** the application of *guaranty association assessment credits*, *Insurance Department assessment credit* (if applicable), and *general business tax credits* (as defined in **Special Notice 2003(17)**, *2003 Legislation Affecting the Insurance Premiums Tax*), for calendar year 2004 will be \$1,000 or more must file this coupon. Other domestic insurance companies should not file this coupon.

**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% (.01) per month, or fraction of a month, on the amount not paid from the due date of this coupon until the date of payment.

**Schedule 1**

1	Enter estimated insurance premiums tax due for calendar year 2004 <b>prior to</b> the application of guaranty association assessment credits, Insurance Department assessment credit (if applicable), and general business tax credits.	00
2	Multiply Line 1 by 70% (.70)	00
3	Enter estimated Insurance Department assessment credit (if applicable), and general business tax credits against insurance premiums tax due for calendar year 2004. (May not exceed amount entered on Line 2)	00
4	Subtract Line 3 from Line 1	00
5	Multiply Line 4 by 27% (.27)	00

207 ESA Back (Rev. 1/04)

**Who Must File This Coupon**

Each domestic insurance company carrying on an insurance business in Connecticut whose insurance premiums tax, **after** the application of *guaranty association assessment credits*, *Insurance Department assessment credit* (if applicable), and *general business tax credits* (as defined in **Special Notice 2003(17)**, *2003 Legislation Affecting the Insurance Premiums Tax*), for calendar year 2004 will be \$1,000 or more must file this coupon. Other domestic insurance companies should not file this coupon.

**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% (.01) per month, or fraction of a month, on the amount not paid from the due date of this coupon until the date of payment.

**Schedule 1**

1	Enter estimated insurance premiums tax due for calendar year 2004 <b>prior to</b> the application of guaranty association assessment credits, Insurance Department assessment credit (if applicable), and general business tax credits.	00
2	Multiply Line 1 by 70% (.70)	00
3	Enter estimated Insurance Department assessment credit (if applicable), and general business tax credits against insurance premiums tax due for calendar year 2004. (May not exceed amount entered on Line 2)	00
4	Subtract Line 3 from Line 1	00
5	Multiply Line 4 by 54% (.54)	00

207 ESB Back (Rev. 1/04)

**Who Must File This Coupon**

Each domestic insurance company carrying on an insurance business in Connecticut whose insurance premiums tax, **after** the application of *guaranty association assessment credits*, *Insurance Department assessment credit* (if applicable), and *general business tax credits* (as defined in **Special Notice 2003(17)**, *2003 Legislation Affecting the Insurance Premiums Tax*), for calendar year 2004 will be \$1,000 or more must file this coupon. Other domestic insurance companies should not file this coupon.

**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% (.01) per month, or fraction of a month, on the amount not paid from the due date of this coupon until the date of payment.

**Schedule 1**

1	Enter estimated insurance premiums tax due for calendar year 2004 <b>prior to</b> the application of guaranty association assessment credits, Insurance Department assessment credit (if applicable), and general business tax credits.	00
2	Multiply Line 1 by 70% (.70)	00
3	Enter estimated Insurance Department assessment credit (if applicable), and general business tax credits against insurance premiums tax due for calendar year 2004. (May not exceed amount entered on Line 2)	00
4	Subtract Line 3 from Line 1	00
5	Multiply Line 4 by 72% (.72)	00

207 ESC Back (Rev. 1/04)

**Who Must File This Coupon**

Each domestic insurance company carrying on an insurance business in Connecticut whose insurance premiums tax, **after** the application of *guaranty association assessment credits*, *Insurance Department assessment credit* (if applicable), and *general business tax credits* (as defined in **Special Notice 2003(17)**, *2003 Legislation Affecting the Insurance Premiums Tax*), for calendar year 2004 will be \$1,000 or more must file this coupon. Other domestic insurance companies should not file this coupon.

**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% (.01) per month, or fraction of a month, on the amount not paid from the due date of this coupon until the date of payment.

**Schedule 1**

1	Enter estimated insurance premiums tax due for calendar year 2004 <b>prior to</b> the application of guaranty association assessment credits, Insurance Department assessment credit (if applicable), and general business tax credits.	00
2	Multiply Line 1 by 70% (.70)	00
3	Enter estimated Insurance Department assessment credit (if applicable), and general business tax credits against insurance premiums tax due for calendar year 2004. (May not exceed amount entered on Line 2)	00
4	Subtract Line 3 from Line 1	00
5	Multiply Line 4 by 90% (.90)	00

207 ESD Back (Rev. 1/04)

**Required Annual Payment**

For estimated insurance premiums tax purposes, a domestic insurance company's required annual payment is the lesser of:

- 90% (.90) of the tax that will be shown on its 2004 Form 207 (**after** the application of guaranty association assessment credits, the Insurance Department assessment credit (if applicable), and general business tax credits); or
- 100% of the tax shown on its 2003 Form 207, Line 10.

**Required Annual Payment**

For estimated insurance premiums tax purposes, a domestic insurance company's required annual payment is the lesser of:

- 90% (.90) of the tax that will be shown on its 2004 Form 207 (**after** the application of guaranty association assessment credits, the Insurance Department assessment credit (if applicable), and general business tax credits); or
- 100% of the tax shown on its 2003 Form 207, Line 10.

**Required Annual Payment**

For estimated insurance premiums tax purposes, a domestic insurance company's required annual payment is the lesser of:

- 90% (.90) of the tax that will be shown on its 2004 Form 207 (**after** the application of guaranty association assessment credits, the Insurance Department assessment credit (if applicable), and general business tax credits); or
- 100% of the tax shown on its 2003 Form 207, Line 10.

**Required Annual Payment**

For estimated insurance premiums tax purposes, a domestic insurance company's required annual payment is the lesser of:

- 90% (.90) of the tax that will be shown on its 2004 Form 207 (**after** the application of guaranty association assessment credits, the Insurance Department assessment credit (if applicable), and general business tax credits); or
- 100% of the tax shown on its 2003 Form 207, Line 10.