

**207 ESA - First Installment**  
**Estimated Insurance Premiums Tax Payment Coupon**  
**Domestic Insurance Companies**  
 (Rev. 01/13)

Department of Revenue Services  
 State of Connecticut  
 PO Box 2990  
 Hartford CT 06104-2990  
 Complete this coupon in blue or black ink only

For Calendar Year Ending

**207 ESA**

CT Insurance Premiums Tax Reg. No.	1	Enter 30% (.30) of the tax shown on 2012 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, 2013  
**Make Checks Payable To:**  
 Commissioner of Revenue Services  
 Pay electronically at [www.ct.gov/TSC](http://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. 01/13)

Department of Revenue Services  
 State of Connecticut  
 PO Box 2990  
 Hartford CT 06104-2990  
 Complete this coupon in blue or black ink only

For Calendar Year Ending

**207 ESB**

CT Insurance Premiums Tax Reg. No.	1	Enter 60% (.60) of the tax shown on 2012 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, 2013  
**Make Checks Payable To:**  
 Commissioner of Revenue Services  
 Pay electronically at [www.ct.gov/TSC](http://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. 01/13)

Department of Revenue Services  
 State of Connecticut  
 PO Box 2990  
 Hartford CT 06104-2990  
 Complete this coupon in blue or black ink only

For Calendar Year Ending

**207 ESC**

CT Insurance Premiums Tax Reg. No.	1	Enter 80% (.80) of the tax shown on 2012 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 Forms 207 ESA and 207 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, 2013  
**Make Checks Payable To:**  
 Commissioner of Revenue Services  
 Pay electronically at [www.ct.gov/TSC](http://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. 01/13)

Department of Revenue Services  
 State of Connecticut  
 PO Box 2990  
 Hartford CT 06104-2990  
 Complete this coupon in blue or black ink only

For Calendar Year Ending

**207 ESD**

CT Insurance Premiums Tax Reg. No.	1	Enter the tax shown on 2012 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 Forms 207 ESA, 207 ESB, and 207 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, 2013  
**Make Checks Payable To:**  
 Commissioner of Revenue Services  
 Pay electronically at [www.ct.gov/TSC](http://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 (subject to the limitations described in **Special Notice 2011(19), 2011 Legislative Changes Limiting the Application of Credits Against the Insurance Premiums Tax**), for calendar year 2013 will be \$1,000 or more must file this coupon. Other domestic insurance companies should not file this coupon.

**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 2013 Form 207 **after** the application of guaranty association assessment offsets, general business tax credits, and the average monthly net employment gain tax credit (subject to the limitations described in SN 2011(19)); **or**
- 100% of the tax shown on its 2012 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.

**Schedule 1**

1	Enter estimated insurance premiums tax due for calendar year 2013 <b>prior to</b> 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 calendar year 2013. May not exceed amount entered on <b>Form CT-207K, Insurance/Health Care Tax Credit Schedule, Part 4, Line 32, Column C.</b>	00
3	Subtract Line 2 from Line 1.	00
4	Multiply Line 3 by 27% (.27).	00

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**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 (subject to the limitations described in SN 2011(19)), for calendar year 2013 will be \$1,000 or more must file this coupon. Other domestic insurance companies should not file this coupon.

**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 2013 Form 207 **after** the application of guaranty association assessment offsets, general business tax credits, and the average monthly net employment gain tax credit (subject to the limitations described in SN 2011(19)); **or**
- 100% of the tax shown on its 2012 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.

**Schedule 1**

1	Enter estimated insurance premiums tax due for calendar year 2013 <b>prior to</b> 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 calendar year 2013. May not exceed amount entered on Form CT-207K, Part 4, Line 32, Column C.	00
3	Subtract Line 2 from Line 1.	00
4	Multiply Line 3 by 54% (.54).	00

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**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 (subject to the limitations described in SN 2011(19)), for calendar year 2013 will be \$1,000 or more must file this coupon. Other domestic insurance companies should not file this coupon.

**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 2013 Form 207 **after** the application of guaranty association assessment offsets, general business tax credits, and the average monthly net employment gain tax credit (subject to the limitations described in SN 2011(19)); **or**
- 100% of the tax shown on its 2012 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.

**Schedule 1**

1	Enter estimated insurance premiums tax due for calendar year 2013 <b>prior to</b> 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 calendar year 2013. May not exceed amount entered on Form CT-207K, Part 4, Line 32, Column C.	00
3	Subtract Line 2 from Line 1.	00
4	Multiply Line 3 by 72% (.72).	00

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**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 (subject to the limitations described in SN 2011(19)), for calendar year 2013 will be \$1,000 or more must file this coupon. Other domestic insurance companies should not file this coupon.

**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 2013 Form 207 **after** the application of guaranty association assessment offsets, general business tax credits, and the average monthly net employment gain tax credit (subject to the limitations described in SN 2011(19)); **or**
- 100% of the tax shown on its 2012 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.

**Schedule 1**

1	Enter estimated insurance premiums tax due for calendar year 2013 <b>prior to</b> 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 calendar year 2013. May not exceed amount entered on Form CT-207K, Part 4, Line 32, Column C.	00
3	Subtract Line 2 from Line 1.	00
4	Multiply Line 3 by 90% (.90).	00

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