

Form 207/207F EXT

Application for Extension of Time to File Insurance Premiums Tax Return

207/207F EXT
▶2004

(Rev. 12/04)

Important! Please read instructions on reverse before completing this application.

Taxpayer <small>(Please Type or Print)</small>	Name of Company	▶	CT Insurance Premiums Tax Reg. No.
	Address Number and Street PO Box	▶	Date Received <i>(For Department Use Only)</i>
	City, Town, or Post Office State ZIP Code	▶	Federal Employer Identification Number

This is not an extension of time to pay tax. Penalties and interest may apply. (See instructions.)

I request a six-month extension of time to September 1, 2005 (or to March 1, 2006, for a second request) to file a Connecticut insurance premiums tax return for calendar year 2004.

The reason for the Connecticut extension request is

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1. Total insurance premiums tax liability for 2004. (You may estimate this amount.) You must enter an amount on Line 1. If you do not expect to owe tax, enter zero (0)	▶	1		
2. 2004 Connecticut estimated tax payments and any overpayments credited to 2004	▶	2		
3. Insurance premiums 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 Insurance Premiums Tax Registration Number and "2004 Form 207/207F EXT" on your check.

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

Declaration: I declare under penalty of law that I have examined this return (including any accompanying schedules and statements) and, to the best of my knowledge and belief, it is true, complete, and correct. I understand the penalty for willfully delivering a false return or document to DRS is a fine of not more than \$5,000, or imprisonment for not more than five years, or both. The declaration of a paid preparer other than the taxpayer is based on all information of which the preparer has any knowledge.

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

Form 207/207F EXT Instructions

Purpose

Use **Form 207/207F EXT**, *Application for Extension of Time to File Insurance Premiums Tax Return*, to request a six-month extension to file your Connecticut insurance premiums tax return.

Request for Extension

An insurance company may request a six-month extension to file its Connecticut insurance premiums tax return provided there is reasonable cause for the request.

To request an extension of time to file a Connecticut insurance premiums tax return, an insurance company must file Form 207/207F EXT and pay all the tax it expects to owe on or before March 1, 2005.

If necessary, a second six-month extension may be requested by filing a second Form 207/207F EXT on or before September 1, 2005.

Form 207/207F EXT **only** extends the **time to file** the insurance premiums tax return. Form 207/207F EXT **does not** extend the time to pay the amount of tax due.

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

Interest and Penalties

In general, interest and penalty apply to any portion of the tax not paid on or before the original due date of the return. If the tax is not paid when due, interest will accrue at the rate of 1% (.01) per month, or fraction of a month, from the original due date of the return until the tax is paid in full.

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 the late filing of any return or report required by law to be filed.

Name, Address, and Tax Registration Numbers

Enter the company's name, address, Federal Employer Identification Number, and Connecticut Insurance Premiums Tax Registration Number in the spaces provided.

Make check payable to:

Commissioner of Revenue Services

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

Signature

The treasurer of the company, or an authorized agent or officer of the company, must sign Form 207/207F EXT.

Paid Preparer Signature

A paid preparer must sign and date Form 207/207F EXT. Paid preparers must also enter their Social Security Number (SSN) or Preparer Tax Identification Number (PTIN), and their firm's Federal Employer Identification Number (FEIN) in the spaces provided.

For Further Information

Call DRS during business hours, Monday through Friday:

- **1-800-382-9463** (in state), or
- **860-297-5962** (from anywhere)

TTY, TDD, and Text Telephone users only may transmit inquiries anytime by calling **860-297-4911**.

Forms and Publications

Forms and publications are available anytime by:

- **Internet:** Preview and download forms and publications from the DRS Web site at **www.ct.gov/DRS**
- **DRS TAX-FAX:** Call **860-297-5698** from the handset attached to your fax machine and select from the menu. Only forms (not publications) are available through TAX-FAX.
- **Telephone:** **860-297-4753** (from anywhere), or **1-800-382-9463** (in-state) and select **Option 2** from a touch-tone phone.