

2005 Schedule GAA Insurance Guaranty Association Credit

(Rev. 12/05)

This schedule must be attached to the 2005 Form 207 or 2005 Form 207F. Complete this form in blue or black ink only.

Purpose: Each domestic insurance company making any entry on Line 10 or Line 11 of the 2005 **Form 207**, *Insurance Premiums Tax Return/Domestic Companies*, and each nonresident or foreign insurance company making any entry on Line 15 or Line 16 of the 2005 **Form 207F**, *Insurance Premiums Tax Return/Nonresident and Foreign Companies*, must file this schedule on or before March 1, 2006.

Name of Taxpayer	Connecticut Tax Registration Number
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Part 1: CIGA Assessment Credit

Each member of the Connecticut Insurance Guaranty Association (CIGA) must complete Part 1. In completing Part 1, a member should refer to the:

- Notice of Assessment and Refund of Assessment (Notice) issued to all members on December 27, 2000, by CIGA;
- Assessment Statement (2000 Assessment Statement) issued on December 28, 2000, by CIGA;
- Notice of Insolvency and Assessment issued to all members on December 28, 2001, by CIGA;
- Notice of Assessment issued to all members on December 30, 2002, by CIGA; **and**
- Notice of Assessment and Refund of Assessment (Notice) issued to all members on December 29, 2003, by CIGA. Each member must attach the Assessment Statement issued to it.

Each member must enter in Part 1, Column D, the amount of the Column A assessment paid during the Column C calendar year. Multiply Part 1, Column D, by 20% (.20), and enter the result in Part 1, Column E. Enter the amount from Part 1, Line 8, in Part 5, Line 1.

	A Assessment Date	B Name of Insolvent Insurer	C Calendar Year	D Assessment Amount Paid During Column C Calendar Year	E 20% of Amount Entered in Column D
1	12/28/2000	LMI Insurance Co	2000	\$	\$
2	12/28/2000	LMI Insurance Co	2001	\$	\$
3	12/28/2001	Reliance Insurance Co.	2002	\$	\$
4	12/30/2002	Reliance Insurance Co.	2003	\$	\$
5	12/29/2003	American Universal et al.	2004	\$	\$
6	Add Lines 1 through 5.				\$
7	Enter amounts transferred to affiliate(s) and reported on 2005 Form GAA-1 , <i>Transfer of CIGA Assessment Credit</i> .				\$
8	Subtotal: Subtract Line 7 from Line 6. Enter the result here and on Part 5, Line 1.				\$

Part 2: CLHIGA Assessment Credit

Each member of the Connecticut Life and Health Insurance Guaranty Association (CLHIGA) must complete Part 2. In completing Part 2, a member should refer to the Assessment Invoice dated August 1, 2002, the Assessment Invoice dated March 1, 2003, and the Assessment Invoice dated February 2, 2004.

Each member must enter in Part 2, Column D, the amount of the Column A assessment paid during the Column C calendar year. Multiply Part 2, Column D, by 20% (.20), and enter the result in Part 2, Column E. Enter the amount from Part 2, Line 6, in Part 6, Line 1.

	A Assessment Date	B Name of Insolvent Insurer	C Calendar Year	D Assessment Amount Paid During Column C Calendar Year	E 20% of Amount Entered in Column D
1	8/1/2002	Administrative Assessment	2002	\$	\$
2	3/1/2003	Administrative Assessment	2003	\$	\$
3	2/2/2004	Administrative Assessment	2004	\$	\$
4	Add Lines 1, 2, and 3.				\$
5	Enter amounts transferred to affiliate(s) and reported on 2005 Form GAA-2 , <i>Transfer of CLHIGA Assessment Credit</i> .				\$
6	Subtotal: Subtract Line 5 from Line 4. Enter the result here and on Part 6, Line 1.				\$

Part 3: Transfer of CIGA Assessment Credit

Part 3 must be completed by an insurance company (transferee) to which a CIGA assessment credit was transferred by a CIGA member (transferor). The transferee must be an affiliate, as defined in Conn. Gen. Stat. §38a-1, of the transferor. The information reported in Part 3 should agree with the information reported on 2005 Form GAA-1, *Transfer of CIGA Assessment Credit*, signed by both the transferee and the transferor.

	A Assessment Date	B Name of Insolvent Insurer	C Transferor's Insurance Premiums Tax Reg. No.	D Calendar Year	E Assessment Amount Paid During Column D Calendar Year	F 20% of Amount Entered in Column E
1	12/28/2000	LMI Insurance Co		2000	\$	\$
2	12/28/2000	LMI Insurance Co		2001	\$	\$
3	12/28/2001	Reliance Insurance Co.		2002	\$	\$
4	12/30/2002	Reliance Insurance Co.		2003	\$	\$
5	12/29/2003	American Universal et al.		2004	\$	\$
6	Subtotal: Add Lines 1 through 5. Enter the result here and on Part 5, Line 2.					\$

Part 4: Transfer of CLHIGA Assessment Credit

Part 4 must be completed by an insurance company (transferee) to which a CLHIGA assessment credit was transferred by a CLHIGA member (transferor). The transferee must be an affiliate, as defined in Conn. Gen. Stat. §38a-1, of the transferor. The information reported in Part 4 should agree with the information reported on 2005 Form GAA-2, *Transfer of CLHIGA Assessment Credit*, signed by both the transferee and the transferor.

	A Assessment Date	B Name of Insolvent Insurer	C Transferor's Insurance Premiums Tax Reg. No.	D Calendar Year	E Assessment Amount Paid During Column D Calendar Year	F 20% of Amount Entered in Column E
1	8/1/2002	Administrative Assessment		2002	\$	\$
2	3/1/2003	Administrative Assessment		2003	\$	\$
3	2/2/2004	Administrative Assessment		2004	\$	\$
4	Subtotal: Enter the result here and on Part 6, Line 2.					\$

Part 5: CIGA Amount Carried to Return

1	Subtotal from Part 1, Line 8					\$	
2	Subtotal from Part 3, Line 6					\$	
3	Add Line 1 and Line 2. Round to the nearest whole dollar. Enter the result here and on 2005 Form 207 , Line 10, or 2005 Form 207F , Line 15.					\$	00

Part 6: CLHIGA Amount Carried to Return

1	Subtotal from Part 2, Line 6					\$	
2	Subtotal from Part 4, Line 4					\$	
3	Add Line 1 and Line 2. Round to the nearest whole dollar. Enter the result here and on 2005 Form 207 , Line 11, or 2005 Form 207F , Line 16.					\$	00

For Further Information

For further information on the insurance premiums tax, call the Excise/Public Services Taxes Subdivision of the Audit Division at **860-541-3225** from 8:30 a.m. to 4:30 p.m., Monday through Friday.