

2009 Schedule GAA Insurance Guaranty Association Credit

(Rev. 02/10)

Complete this form in blue or black ink only. For each domestic insurance company making any entry on Line 10 or Line 11 of the 2009 **Form 207**, *Insurance Premiums Tax Return/Domestic Companies*, attach this completed form to the 2009 Form 207. For each nonresident or foreign insurance company making any entry on Line 15 or Line 16 of the 2009 **Form 207F**, *Insurance Premiums Tax Return/Nonresident and Foreign Companies*, attach this completed form to the 2009 Form 207F. **No entries should be made as negative amounts.**

Name of taxpayer	NAIC company code	Connecticut Tax Registration Number
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Part 1: Connecticut Insurance Guaranty Association (CIGA) Assessment Credit

Each member of CIGA must complete Part 1. In completing Part 1, a member should refer to the following notices issued to all members by CIGA on the date shown in parentheses:

- Notice of Assessment and Refund of Assessment (December 29, 2003);
- Notice of Assessment (December 30, 2004);
- Notice of Assessment and Refund of Assessment (December 30, 2005);
- Notice of Assessment and Refund of Assessment (December 29, 2006);
- Notice of Assessment and Refund of Assessment (December 27, 2007); **and**
- Notice of Assessment and Refund of Assessment (December 22, 2008).

The member's corresponding assessment statement for each of the above referenced notices should be attached to this form.

A 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%, and enter the result in Part 1, Column E. Enter the amount from Part 1, Line 12, 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% (.20) of Amount Entered in Column D
1	12/29/2003	American Universal et al.	2004	\$	\$
2	12/30/2004	Legion Insurance Co.	2005	\$	\$
3	12/30/2005	Ideal Mutual Insurance Co. et al.	2005	\$	\$
4	12/30/2005	Ideal Mutual Insurance Co. et al.	2006	\$	\$
5	12/28/2006	Mission National Insurance Co.	2006	\$	\$
6	12/28/2006	Mission National Insurance Co.	2007	\$	\$
7	12/27/2007	Villanova Insurance Co. et al.	2007	\$	\$
8	12/27/2007	Villanova Insurance Co. et al.	2008	\$	\$
9	12/22/2008	Home Insurance Co.	2008	\$	\$
10	Add Lines 1 through 9.				\$
11	Enter amounts transferred to affiliate(s) and reported on 2009 Form GAA-1 , <i>Transfer of CIGA Assessment Credit</i> .				\$
12	Subtotal: Subtract Line 11 from Line 10. Enter the result here and in Part 5, Line 1.				\$

Part 2: Connecticut Life and Health Insurance Guaranty Association (CLHIGA) Assessment Credit

Each member of CLHIGA must complete Part 2. In completing Part 2, a member should refer to the following assessment invoices issued to the member by CLHIGA on the date shown in parentheses:

- Assessment Invoice (February 2, 2004);
- Assessment Invoice (March 1, 2005);
- Assessment Invoice (February 1, 2006);
- Assessment Invoice (February 1, 2007);
- Assessment Invoice (February 1, 2008); **and**
- Assessment Invoice (November 1, 2008).

A 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%, and enter the result in Part 2, Column E. Enter the amount from Part 2, Line 9 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% (.20) of Amount Entered in Column D
1	2/2/2004	Administrative assessment	2004	\$	\$
2	3/1/2005	Administrative assessment	2005	\$	\$
3	2/1/2006	Administrative assessment	2006	\$	\$
4	2/1/2007	Administrative assessment	2007	\$	\$
5	2/1/2008	Administrative assessment	2008	\$	\$
6	11/1/2008	Lincoln Memorial Life Ins. Co.	2008	\$	\$
7	Add Lines 1 through 6.				\$
8	Enter amounts transferred to affiliate(s) and reported on 2009 Form GAA-2 , <i>Transfer of CLHIGA Assessment Credit</i> .				\$
9	Subtotal: Subtract Line 8 from Line 7. Enter the result here and in 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 2009 Form GAA-1, 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% (.20) of Amount Entered in Column E
1	12/29/2003	American Universal et al.		2004	\$	\$
2	12/30/2004	Legion Insurance Co.		2005	\$	\$
3	12/30/2005	Ideal Mutual Insurance Co. et al.		2005	\$	\$
4	12/30/2005	Ideal Mutual Insurance Co. et al.		2006	\$	\$
5	12/28/2006	Mission National Insurance Co.		2006	\$	\$
6	12/28/2006	Mission National Insurance Co.		2007	\$	\$
7	12/27/2007	Villanova Insurance Co. et al.		2007	\$	\$
8	12/27/2007	Villanova Insurance Co. et al.		2008	\$	\$
9	12/22/2008	Home Insurance Co.		2008	\$	\$
10	Subtotal: Add Lines 1 through 9. Enter the result here and in 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 2009 Form GAA-2, 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% (.20) of Amount Entered in Column E
1	2/2/2004	Administrative assessment		2004	\$	\$
2	3/1/2005	Administrative assessment		2005	\$	\$
3	2/1/2006	Administrative assessment		2006	\$	\$
4	2/1/2007	Administrative assessment		2007	\$	\$
5	2/1/2008	Administrative assessment		2008	\$	\$
6	11/1/2008	Lincoln Memorial Life Ins. Co.		2008	\$	\$
7	Subtotal: Add Lines 1 through 6. Enter the result here and in Part 6, Line 2.					\$

Part 5: CIGA Amount Carried to Return

1	Subtotal from Part 1, Line 12					\$	
2	Subtotal from Part 3, Line 10					\$	
3	Add Line 1 and Line 2. Round to the nearest whole dollar. Enter the result here and on 2009 Form 207, Line 10, or 2009 Form 207F, Line 15.					\$	00

Part 6: CLHIGA Amount Carried to Return

1	Subtotal from Part 2, Line 9					\$	
2	Subtotal from Part 4, Line 7					\$	
3	Add Line 1 and Line 2. Round to the nearest whole dollar. Enter the result here and on 2009 Form 207, Line 11, or 2009 Form 207F, Line 16.					\$	00

For Further Information

For further insurance premiums tax information, 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.