

2010 Schedule GAA Insurance Guaranty Association Credit

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 2010 **Form 207**, *Insurance Premiums Tax Return/Domestic Companies*, attach this completed form to the 2010 Form 207. For each nonresident or foreign insurance company making any entry on Line 15 or Line 16 of the 2010 **Form 207F**, *Insurance Premiums Tax Return/Nonresident and Foreign Companies*, attach this completed form to the 2010 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 (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);
- Notice of Assessment and Refund of Assessment (December 22, 2008); **and**
- Notice of Assessment and Refund of Assessment (December 30, 2009)

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	12/30/2004	Legion Insurance Co.	2005	\$	\$
2	12/30/2005	Ideal Mutual Insurance Co. et al.	2005	\$	\$
3	12/30/2005	Ideal Mutual Insurance Co. et al.	2006	\$	\$
4	12/28/2006	Mission National Insurance Co.	2006	\$	\$
5	12/28/2006	Mission National Insurance Co.	2007	\$	\$
6	12/27/2007	Villanova Insurance Co. et al.	2007	\$	\$
7	12/27/2007	Villanova Insurance Co. et al.	2008	\$	\$
8	12/22/2008	Home Insurance Co.	2008	\$	\$
9	12/22/2009	Covenant Mutual Ins. Co. et al.	2009	\$	\$
10	Add Lines 1 through 9.				\$
11	Enter amounts transferred to affiliate(s) and reported on 2010 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 (March 1, 2005);
- Assessment Invoice (February 1, 2007);
- Assessment Invoice (November 1, 2008); **and**
- Assessment Invoice (February 1, 2006);
- Assessment Invoice (February 1, 2008);
- Assessment Invoice (February 2, 2009);

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	3/1/2005	Administrative assessment	2005	\$	\$
2	2/1/2006	Administrative assessment	2006	\$	\$
3	2/1/2007	Administrative assessment	2007	\$	\$
4	2/1/2008	Administrative assessment	2008	\$	\$
5	11/1/2008	Lincoln Memorial Life Ins. Co.	2008	\$	\$
6	11/1/2008	Lincoln Memorial Life Ins. Co.	2009	\$	\$
7	2/2/2009	Administrative assessment	2009	\$	\$
8	Add Lines 1 through 7.				\$
9	Enter amounts transferred to affiliate(s) and reported on 2010 Form GAA-2 , <i>Transfer of CLHIGA Assessment Credit</i> .				\$
10	Subtotal: Subtract Line 9 from Line 8. 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 2010 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	12/30/2004	Legion Insurance Co.		2005	\$	\$
2	12/30/2005	Ideal Mutual Insurance Co. et al.		2005	\$	\$
3	12/30/2005	Ideal Mutual Insurance Co. et al.		2006	\$	\$
4	12/28/2006	Mission National Insurance Co.		2006	\$	\$
5	12/28/2006	Mission National Insurance Co.		2007	\$	\$
6	12/27/2007	Villanova Insurance Co. et al.		2007	\$	\$
7	12/27/2007	Villanova Insurance Co. et al.		2008	\$	\$
8	12/22/2008	Home Insurance Co.		2008	\$	\$
9	12/22/2009	Covenant Mutual Ins. Co. et al.		2009	\$	\$
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 2010 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	3/1/2005	Administrative assessment		2005	\$	\$
2	2/1/2006	Administrative assessment		2006	\$	\$
3	2/1/2007	Administrative assessment		2007	\$	\$
4	2/1/2008	Administrative assessment		2008	\$	\$
5	11/1/2008	Lincoln Memorial Life Ins. Co.		2008	\$	\$
6	11/1/2008	Lincoln Memorial Life Ins. Co.		2009	\$	\$
7	2/2/2009	Administrative assessment		2009	\$	\$
8	Subtotal: Add Lines 1 through 7. 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 2010 Form 207 , Line 10, or 2010 Form 207F , Line 15.					\$	00

Part 6: CLHIGA Amount Carried to Return

1	Subtotal from Part 2, Line 10					\$	
2	Subtotal from Part 4, Line 8					\$	
3	Add Line 1 and Line 2. Round to the nearest whole dollar. Enter the result here and on 2010 Form 207 , Line 11, or 2010 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.