



STATE OF CONNECTICUT  
DEPARTMENT OF REVENUE SERVICES

AN 2013(1)

25 Sigourney Street Ste 2  
Hartford CT 06106-5032

ANNOUNCEMENT

**Assessments Refunded by the Connecticut  
Insurance Guaranty Association**

**Purpose:** This Announcement informs each insurer that is a member (member insurer) of the Connecticut Insurance Guaranty Association (CIGA) that on or before Tuesday, February 14, 2013, the member insurer must pay a portion of the recently refunded assessments, as described in this Announcement, to the Department of Revenue Services (DRS).

**Effective Date:** Upon issuance.

**Statutory Authority:** Conn. Gen. Stat. §38a-841(c)(1).

**Payment by Member Insurers Required On or Before February 14, 2013:** On or about December 31, 2012, CIGA mailed to member insurers an Assessment Statement with a December 20, 2012 Assessment Date (December 20, 2012 Assessment Statement) and refunded to its member insurers a portion of prior CIGA assessments made to meet CIGA's obligations with respect to Mission Insurance Company (2004 base year), LMI Insurance Company, Legion Insurance Company, and Security Indemnity Insurance Company. For Connecticut insurance premiums tax purposes, a CIGA assessment paid by a member insurer during a calendar year beginning on or after January 1, 2000 is permitted to be offset against the member insurer's Connecticut insurance premiums tax liability for the five calendar years following the calendar year during which the CIGA assessment was paid (with 20% of the assessment permitted to be offset in each of those five calendar years) provided that if a CIGA assessment paid during a calendar year beginning on or after January 1, 2000 is refunded to a member insurer, the member insurer is required to pay the amount of the refunded assessment to DRS.

Each member insurer is now required to pay to DRS the total of:

- The amount entered in parentheses in the row for "Mission Insurance Company" for the 2004 base year under the column headed "Amount Payable" on the December 20, 2012 Assessment Statement;
- The amount entered in parentheses in the row for "LMI Insurance Company" under the column headed "Amount Payable" on the December 20, 2012 Assessment Statement;
- The amount entered in parentheses in the row for "Legion Insurance Company" for "Auto" and in the row for "Legion Insurance Company" for "Other" under the column headed "Amount Payable" on the December 20, 2012 Assessment Statement; **and**
- The amount entered in parentheses in the row for "Security Indemnity Insurance Company" under the column headed "Amount Payable" on the December 20, 2012 Assessment Statement.

The prior CIGA assessments made to meet CIGA's obligations with respect to Ideal Mutual Insurance Company, Union Indemnity Insurance Company, and Mission Insurance Company (1998 base year) were payable by a member insurer during a calendar year beginning prior to January 1, 2000. For Connecticut insurance premiums tax purposes, CIGA assessments paid by a member insurer during calendar years beginning prior to January 1, 2000 were not permitted to be offset against the member insurer's Connecticut insurance premiums tax liability. Therefore, no amount of the assessments shown on the December 20, 2012 Assessment Statement as refundable to the member insurer with respect to Ideal Mutual Insurance Company, Union Indemnity Insurance Company, or Mission Insurance Company (1998 base year) is required to be paid to DRS.

**Payment Due Date:** Payment is due to DRS on or before February 14, 2013. If the amount that a member insurer is required to pay to DRS is not paid on or before February 14, 2013, interest will accrue on the amount not paid at the rate of 1% per month or fraction of a month from February 14, 2013, to the date of payment.

Make your check payable to **Commissioner of Revenue Services**. DRS may submit your check to your bank electronically.

**To insure the proper crediting of your payment:**

- The member insurer's Connecticut Tax Registration Number and "Refunded Assessment" must be written in the lower left corner of the check;
- A copy of the member insurer's December 20, 2012 Assessment Statement must be enclosed with the payment; **and**
- Payment must be sent to:

Attn: Eloise Perry, Audit Division  
Excise & Public Services Subdivision  
Department of Revenue Services  
State of Connecticut  
25 Sigourney Street  
Hartford Connecticut 06106-5032

If a member insurer did not offset any portion of an original assessment by CIGA with respect to Mission Insurance Company for the 2004 base year (December 30, 2005 Assessment Statement), LMI Insurance Company (December 28, 2000 Assessment Statement), Legion Insurance Company (December 30, 2005 Assessment Statement), or Security Indemnity Insurance Company (December 30, 2005 Assessment Statement) against its Connecticut insurance premiums tax liability for any calendar year, the member insurer must promptly advise DRS of this fact.

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**For More Information Regarding Refunded CIGA Assessments:** Call the Public Services Unit at 860-541-3225 Monday through Friday between 8:30 a.m. and 4:30 p.m.

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**Effect on Other Documents:** None.

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**Effect of This Document:** Announcements alert taxpayers to new developments (other than newly enacted or amended Connecticut or federal laws or newly released judicial decisions), including new administrative positions, policies, or practices.

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**For Further Information:** Call DRS during business hours, Monday through Friday:

- **1-800-382-9463** (Connecticut calls outside the Greater Hartford calling area only); **or**
- **860-297-5962** (from anywhere).

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

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**Forms and Publications:** Visit the DRS website at [www.ct.gov/DRS](http://www.ct.gov/DRS) to download and print Connecticut tax forms and publications.

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**Paperless Filing/Payment Methods (fast, easy, free, and confidential):**

Business and individual taxpayers can use the **Taxpayer Service Center (TSC)** at [www.ct.gov/TSC](http://www.ct.gov/TSC) to file a variety of tax returns, update account information, and make payments online.

**File Electronically:** You can choose first-time filer information and filing assistance or log directly into the *TSC* to file returns and pay taxes.

**Pay Electronically:** You can pay taxes for tax returns that cannot be filed through the *TSC*. Log in and select the *Make Payment Only* option. Designate a payment date up to the due date of the tax and mail a paper return to complete the filing process.

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**DRS E-Alerts Service:** Get connected to the latest news from DRS. Receive notification by email of changes to legislation, policies, and procedures. **DRS E-Alerts** provide information for employer's withholding tax, News – Press Releases, and Top 100 Delinquency List. Visit the DRS website at [www.ct.gov/DRS](http://www.ct.gov/DRS) and select *e-alerts* from the left navigation bar.