

# Form GAA-2

## Transfer of CLHIGA Assessment Credit

Complete this form in blue or black ink only.

Both an insurance company (transferee) to which a Connecticut Life and Health Insurance Guaranty Association (CLHIGA) assessment credit was transferred and the CLHIGA member (transferor) by which the CLHIGA assessment credit was transferred must file this form with their respective **Form 207**, Insurance Premiums Tax Return - Domestic Companies, **Form 207F**, *Insurance Premiums Tax Return - Nonresident and Foreign Companies*, or **Form 207HCC**, *Connecticut Health Care Center Tax Return*, on or before March 1, 2019.

Transferor's name	Transferee's name
Transferor's Connecticut Tax Registration Number	Transferee's Connecticut Tax Registration Number

**Instructions for Transferor**

Enter the transferor's name and Connecticut Tax Registration Number above. The transferor must enter information about the transferred CLHIGA assessment credit from Part 2 of its 2018 **Schedule GAA**, *Insurance Guaranty Association Credit*. An authorized officer of the transferor must sign and date four copies of the 2018 **Form GAA-2**, *Transfer of CLHIGA Assessment Credit*, and must deliver them to the transferee. Once those copies are signed and dated by the transferee, and the transferee returns two signed copies to the transferor, the transferor must attach one copy to the transferor's 2018 Form 207, Form 207F, or Form 207 HCC and retain the other copy for its records.

**Instructions for Transferee**

Enter the transferee's name and Connecticut Tax Registration Number above. An authorized officer of the transferee must sign and date the four copies of the 2018 Form GAA-2 that were delivered to the transferee by the transferor. The transferee must report on its 2018 Schedule GAA, Part 4, the information entered on the 2018 Form GAA-2. The transferee must attach one signed copy of the 2018 Form GAA-2 to the transferee's 2018 Form 207, Form 207F, or Form 207 HCC and retain the other copy for its records. The transferee must return the other two signed copies of the 2018 Form GAA-2 to the transferor.

Complete a 2018 Form GAA-2 only to report a transfer of a CLHIGA assessment credit for calendar year 2018. Do not complete a subsequent year (2019 or later) Form GAA-2 to report a transfer of a CLHIGA assessment credit for calendar year 2018.

The transferor named above hereby assigns the credit described below to the transferee named above. This credit may be taken only against the transferee's insurance premiums tax liability. The transferee is an affiliate, as defined in Conn. Gen. Stat. §38a-1, of the transferor. This transfer does not affect the obligation of the transferor to pay to the Department of Revenue Services (DRS) any sums acquired by refund from CLHIGA under Conn. Gen. Stat. §38a-866(f) that are required to be paid to DRS in accordance with Conn. Gen. Stat. §38a-866(h)(1).

Signature of authorized officer of transferor	Date	Signature of authorized officer of transferee	Date
Print name of authorized officer		Print name of authorized officer	
Print title of authorized officer		Print title of authorized officer	

**No entries should be made as negative amounts.**

	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	01/02/2013	Administrative assessment	2013	\$	\$
2	05/15/2013	Lumberman's Mutual Casualty Co.	2013	\$	\$
3	06/12/2013	Executive Life Ins. Co. of NY	2013	\$	\$
4	12/02/2016	HealthyCT	2016	\$	\$
5	12/02/2016	HealthyCT	2017	\$	\$
6	04/17/2017	Penn Treaty Network America Ins. Co.	2017	\$	\$
7	04/17/2017	American Network Ins. Co.	2017	\$	\$
8	Add Lines 1 through 7.				\$

The amounts on Lines 1 through 7 should agree with the amounts on the:

- Transferor's 2018 Schedule GAA, Part 2, Lines 1 through 7; and
- Transferee's 2018 Schedule GAA, Part 4, Lines 1 through 7.

**For Further Information**

For further information on the insurance premiums tax, call the Public Services Audit unit at **860-541-3225** during business hours Monday through Friday, 8:30 a.m. to 4:30 p.m.