

Transfer of CIGA Assessment Credit

(Rev. 12/02)

Purpose: Both an insurance company (transferee) to which a CIGA assessment credit was transferred and the CIGA member (transferor) from which the CIGA assessment credit was transferred must file this form with their respective **Form 207**, *Insurance Premiums Tax Return/Domestic Companies*, or **Form 207F**, *Insurance Premiums Tax Return/Nonresident and Foreign Companies*, as the case may be, on or before March 1, 2003.

Name of Transferor	Name of Transferee
CT Insurance Premiums Tax Reg. No. of Transferor	CT Insurance Premiums Tax Reg. No. of Transferee

Instructions for Transferor

The transferor's name and Connecticut insurance premiums tax registration number must be entered. The transferor must enter information about the transferred CIGA assessment credit from *Part 1A* of its 2002 **Schedule GAA**, *Insurance Guaranty Association Credit*. An authorized officer of the Transferor must sign and date four copies of the 2002 **Form GAA-1**, 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 2002 **Form 207** or **Form 207F**, as the case may be, and retain the other copy for your records.

Instructions for Transferee

The transferee's name and Connecticut insurance premiums tax registration number must be entered. An authorized officer of the transferee must sign and date the four copies of Form GAA-1 that were delivered to the transferee by the transferor. The transferee must report on its 2002 **Schedule GAA**, *Insurance Guaranty Association Credit*, Part 2A, the information entered on the transferor's 2002 Form GAA-1. The transferee must attach one signed copy of the 2002 Form GAA-1 to the transferee's 2002 **Form 207** or **Form 207F**, as the case may be, and retain the other copy for your records. The transferee must return the other two-signed copies of the 2002 Form GAA-1 to the transferor.

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 Department of Revenue Services (DRS) any sums that are acquired by refund from CIGA under Conn. Gen. Stat. §38a-841(2) and that are required to be paid to DRS in accordance with Conn. Gen. Stat. §38a-841(3)(A).

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

A Assessment Date	B Name of Insolvent Insurer	C Calendar Year During Which Assessment Was Paid	D Amount of Assessment Paid During Calendar Year Entered in Column C	E 20% of Amount Entered in Column D
12/28/00	LMI Insurance Co	2000		
12/28/00	LMI Insurance Co	2001		
Subtotal: Enter on transferee's 2002 Schedule GAA, Part 2A				

For Further Information

For further information on the insurance premiums taxes, call the Excise/Public Services Taxes Subdivision of the Audit Division at **860-541-3225** from 8:00 a.m. to 5:00 p.m., Monday through Friday.