

# Form 207F EXT

# ►2005

## Application for Extension of Time to File Nonresident and Foreign Insurance Companies Premiums Tax Return

(Rev. 12/05)

Read instructions on reverse before completing this application. Complete the return in blue or black ink only.

<b>Taxpayer</b>  (Please Type or Print)	Name of Company		Connecticut Tax Registration Number
	Address	Number and Street	Date Received (DRS Use Only)
	City, Town, or Post Office	State	Federal Employer Identification Number

**This is not an extension of time to pay tax. Penalties and interest may apply. (See instructions.)**

I request a 12-month extension of time, to March 1, 2007 (or to March 1, 2008, for a second request), to file a Connecticut nonresident and foreign insurance companies premiums tax return for calendar year 2005.

The reason for the Connecticut extension request is .....

.....

.....

.....

.....

.....

**You will be notified only if your request is denied.**

1. Total insurance premiums tax liability for 2005 (You may estimate this amount.) You must enter an amount on Line 1. If you do not expect to owe tax, enter zero "0." .....	1	00
2. 2005 Connecticut estimated tax payments and any overpayments credited to 2005 .....	2	00
3. Insurance premiums tax balance due (Subtract Line 2 from Line 1.) Pay in full with this form. If Line 2 is greater than Line 1, enter zero "0." .....	3	00

Make check payable to: **Commissioner of Revenue Services.**

Write the company's Connecticut Insurance Premiums Tax Registration Number and "2005 Form 207F EXT" on your check. The Department of Revenue Services (DRS) may submit your check to your bank electronically.

Mail to: Department of Revenue Services  
 PO Box 2990  
 Hartford CT 06104-2990

**Declaration:** I declare under penalty of law that I have examined this return (including any accompanying schedules and statements) and, to the best of my knowledge and belief, it is true, complete, and correct. I understand the penalty for willfully delivering a false return or document to the Department of Revenue Services (DRS) is a fine of not more than \$5,000, or imprisonment for not more than five years, or both. The declaration of a paid preparer other than the taxpayer is based on all information of which the preparer has any knowledge.

<b>Sign Here</b>  Keep a copy of this return for your records	Signature of Principal Officer	Title	Date
	Print Name of Principal Officer		Telephone Number ( )
	Paid Preparer's Signature	Date	Preparer's SSN or PTIN
	Firm Name and Address		Federal Employer Identification Number

# Form 207F EXT Instructions

## Purpose

Use **Form 207F EXT**, *Application for Extension of Time to File Nonresident and Foreign Insurance Companies Premiums Tax Return*, to request a 12-month extension to file your Connecticut insurance premiums tax return.

## Request for Extension

A nonresident or foreign insurance company may request a 12-month extension to file its Connecticut insurance premiums tax return provided there is reasonable cause for the request.

To request an extension of time to file a Connecticut nonresident and foreign insurance companies premiums tax return, you must file Form 207F EXT and pay all the tax you expect to owe on or before March 1, 2006.

Form 207F EXT **only** extends the **time to file** the insurance premiums tax return. Form 207F EXT **does not** extend the time to pay the amount of tax due.

**We will notify you only if the extension request is denied.**

## Rounding Off to Whole Dollars

You must round off cents to the nearest whole dollar on your return and schedules. Round down to the next lowest dollar all amounts that include 1 through 49 cents. Round up to the next highest dollar all amounts that include 50 through 99 cents. However, if you need to add two or more amounts to compute the amount to enter on a line, include cents and round off **only** the total.

Example: Add two amounts (\$1.29 + \$3.21) to compute the total (\$4.50) to enter on a line. \$4.50 is rounded to \$5.00 and entered on a line.

If you do not round, the Department of Revenue Services (DRS) will disregard the cents.

## Interest and Penalties

In general, interest and penalty apply to any portion of the tax not paid on or before the original due date of the return. If the tax is not paid when due, interest accrues at the rate of 1% (.01) per month, or fraction of a month, from the original due date of the return until the tax is paid in full.

**Late Payment Penalty:** If tax is due, the penalty for late payment is 10% (.10) of the tax due or \$50, whichever is

greater.

**Late Filing Penalty:** If no tax is due, the Commissioner of Revenue Services may impose a \$50 penalty for the late filing of any return or report required by law to be filed.

## Name, Address, and Tax Registration Number

Enter the company's name, address, Federal Employer Identification Number (FEIN), and Connecticut Tax Registration Number in the spaces provided.

Make check payable to:

### Commissioner of Revenue Services

Mail to: Department of Revenue Services  
PO Box 2990  
Hartford CT 06104-2990

DRS may submit your check to your bank electronically.

## Signature

The treasurer of the company, an authorized agent, or officer of the company, must sign Form 207F EXT.

## Paid Preparer Signature

A paid preparer must sign and date Form 207F EXT. Paid preparers must also enter their Social Security Number (SSN) or Preparer Tax Identification Number (PTIN), and their firm's FEIN in the spaces provided.

## For Further Information

Call DRS during business hours, Monday through Friday:

- **1-800-382-9463** (in state), or
- **860-297-5962** (from anywhere)

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

## Forms and Publications

Forms and publications are available anytime by:

- **Internet:** Preview and download forms and publications from the DRS Web site at **www.ct.gov/DRS**
- **DRS TAX-FAX:** Call **860-297-5698** from the handset attached to your fax machine and select from the menu. Only forms (not publications) are available through TAX-FAX.
- **Telephone:** Call **860-297-4753** (from anywhere), or **1-800-382-9463** (in-state) and select **Option 2** from a touch-tone phone.