

## 2006 Schedule GAA

(Rev. 02/08)

### 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 2006 **Form 207**, *Insurance Premiums Tax Return/Domestic Companies*, attach this completed form to the 2006 Form 207. For each nonresident or foreign insurance company making any entry on Line 15 or Line 16 of the 2006 **Form 207F**, *Insurance Premiums Tax Return/Nonresident and Foreign Companies*, attach this completed form to the 2006 Form 207F.

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 and Refund of Assessment (December 27, 2000);
- Notice of Insolvency and Assessment (December 28, 2001);
- Notice of Assessment (December 30, 2002);
- Notice of Assessment and Refund of Assessment (December 29, 2003);
- Notice of Assessment (December 30, 2004); **and**
- Notice of Assessment and Refund of Assessment (December 30, 2005).

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 10, 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	12/28/2000	LMI Insurance Co	2001	\$	\$
2	12/28/2001	Reliance Insurance Co.	2002	\$	\$
3	12/30/2002	Reliance Insurance Co.	2003	\$	\$
4	12/29/2003	American Universal et al.	2003	\$	\$
5	12/29/2003	American Universal et al.	2004	\$	\$
6	12/30/2004	Legion Insurance Co.	2005	\$	\$
7	12/30/2005	Ideal Mutual Ins. Co. et al.	2005	\$	\$
8	Add Lines 1 through 7.				\$
9	Enter amounts transferred to affiliate(s) and reported on 2006 <b>Form GAA-1</b> , <i>Transfer of CIGA Assessment Credit</i> .				\$
10	Subtotal: Subtract Line 9 from Line 8. Enter the result here and on 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 (August 1, 2002);
- Assessment Invoice (March 1, 2003);
- Assessment Invoice (February 2, 2004); **and**
- Assessment Invoice (March 1, 2005).

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 7, 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	8/1/2002	Administrative Assessment	2002	\$	\$
2	3/1/2003	Administrative Assessment	2003	\$	\$
3	2/2/2004	Administrative Assessment	2004	\$	\$
4	3/1/2005	Administrative Assessment	2005	\$	\$
5	Add Lines 1 through 4.				\$
6	Enter amounts transferred to affiliate(s) and reported on 2006 <b>Form GAA-2</b> , <i>Transfer of CLHIGA Assessment Credit</i> .				\$
7	Subtotal: Subtract Line 6 from Line 5. Enter the result here and on 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 2006 Form GAA-1, signed by both the transferee and the transferor.

	<b>A</b> Assessment Date	<b>B</b> Name of Insolvent Insurer	<b>C</b> Transferor's Insurance Premiums Tax Reg. No.	<b>D</b> Calendar Year	<b>E</b> Assessment Amount Paid During Column D Calendar Year	<b>F</b> 20% (.20) of Amount Entered in Column E	
1	12/28/2000	LMI Insurance Co.		2001	\$	\$	
2	12/28/2001	Reliance Insurance Co.		2002	\$	\$	
3	12/30/2002	Reliance Insurance Co.		2003	\$	\$	
4	12/29/2003	American Universal et al.		2003	\$	\$	
5	12/29/2003	American Universal et al.		2004	\$	\$	
6	12/30/2004	Legion Insurance Co.		2005	\$	\$	
7	12/30/2005	Ideal Mutual Ins. Co. et al.		2005	\$	\$	
8	Subtotal: Add Lines 1 through 7. Enter the result here and on 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 2006 Form GAA-2, signed by both the transferee and the transferor.

	<b>A</b> Assessment Date	<b>B</b> Name of Insolvent Insurer	<b>C</b> Transferor's Insurance Premiums Tax Reg. No.	<b>D</b> Calendar Year	<b>E</b> Assessment Amount Paid During Column D Calendar Year	<b>F</b> 20% (.20) of Amount Entered in Column E	
1	8/1/2002	Administrative Assessment		2002	\$	\$	
2	3/1/2003	Administrative Assessment		2003	\$	\$	
3	2/2/2004	Administrative Assessment		2004	\$	\$	
4	3/1/2005	Administrative Assessment		2005	\$	\$	
5	Subtotal: Add Lines 1 through 4. Enter the result here and on Part 6, Line 2.					\$	

### Part 5: CIGA Amount Carried to Return

1	Subtotal from Part 1, Line 10					\$	
2	Subtotal from Part 3, Line 8					\$	
3	Add Line 1 and Line 2. Round to the nearest whole dollar. Enter the result here and on 2006 Form 207, Line 10, or 2006 Form 207F, Line 15.					\$	00

### Part 6: CLHIGA Amount Carried to Return

1	Subtotal from Part 2, Line 7					\$	
2	Subtotal from Part 4, Line 5					\$	
3	Add Line 1 and Line 2. Round to the nearest whole dollar. Enter the result here and on 2006 Form 207, Line 11, or 2006 Form 207F, Line 16.					\$	00

### For Further Information

For further information on the insurance premiums tax, 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.