

INSURANCE BUREAU

WASHINGTON, D.C.

2009 INSURANCE TAX RETURN

DUE OR POSTMARKED ON OR BEFORE MARCH 1, 2010

Type of Filing: Original
 Amended

■ All insurers must file a tax return, whether or not any premiums were written during the calendar year. Foreign and alien insurers must complete Part I and Part II ■ Please review the premium tax filing instructions before filling-in the tax form. [Click Here.](#)

| | | |
|--|----------------------------------|--|
| Name of Company: | Contact Person: | Group Code (*09): NAIC Co. Code: ----- Group Code (*08): (If changed) |
| Mailing Address: | Phone No: Fax No.: E-Mail: | State of Incorporation: FEIN No: - |
| Street Address (if different from above): | Date Licensed in D.C. | |
| Former Name, NAIC Company Code, State of Domicile and/or address if Changed Since Last Premium Tax Return: | | |

If New Company, check here: If Name Change, check here: If Final Tax Return, check here:
Premium Tax Payment Method: EFT: EFT Taxpayer I.D. No.: _____ **Check:** **No Payment:**

Title

NOTE: PLEASE DO NOT STAPLE MULTIPLE TAX RETURNS TOGETHER

PART I PREMIUM TAX: Amounts that do not agree with Schedule T and State Business Page must be explained on a separate sheet. Please attach a reduced (8 1/2 x 11) copy of Schedule T and the State Business Page. Also, attach verification for qualified premiums deductions, D.C. Codes §§ 47-2608, 31-205 (1) (B), per IRS Code sections 401, 403, 404, 408, or 501 (a).

| | | | | | |
|--|--------|-------|-------|---------------------------------|---------------------------------|
| 1. Total Gross Premiums: (From Schedule T) | | | | | |
| 1a. Property | \$ | _____ | .00 | (P&C companies only) | A&H \$ |
| 1b. Less Qualified Premiums: | \$ | _____ | .00 | | \$ |
| | | | | | _____ |
| 2. Net Written Premiums: [Line 1a – Line 1b] | | | | (P&C) | (A&H) |
| | \$ | _____ | .00 | | \$ |
| | | | | | _____ |
| 3. Deductions: | | | | | |
| 3a. FEHB program premiums | \$ | _____ | .00 | | \$ |
| 3b. FEHB dental only premiums | \$ | _____ | .00 | | \$ |
| 3c. FEHB vision only premiums | \$ | _____ | .00 | | \$ |
| 3d. Medicare Part D premiums | \$ | _____ | .00 | | \$ |
| 3e. Medicare premiums | \$ | _____ | .00 | | \$ |
| 3f. DC HealthCare Alliance premiums | \$ | _____ | .00 | | \$ |
| 3g. Medicaid premiums | \$ | _____ | .00 | | \$ |
| 3h. Premiums returned on policies not taken | \$ | _____ | .00 | | \$ |
| 3i. Dividends paid in cash or used by policyholders in payment of renewal premiums | \$ | _____ | .00 | | \$ |
| | | | | | _____ |
| 4. Total Deductions: (Lines 3a to 3i) | 4a. \$ | _____ | .00 | | 4b. \$ |
| | | | | | _____ |
| 5. Net Taxable Premiums: [(Line 2 minus Line 4) | | | | If negative, enter zero. | If negative, enter zero. |
| | 5a. \$ | _____ | .00 | | \$ |
| | | | | | _____ |
| | | | | X .017 | X .020 |
| 6. Premium Tax P&C: (Line 5a x .017) | \$ | _____ | .00 | | |
| 7. Premium Tax A&H: (Line 5b x .020) | \$ | _____ | .00 | | |
| 8. Finance, service and other charges not included in Line 2: | \$ | _____ | .00 | X .017 = \$ | _____ |
| | | | | | .00 [Go to P3, L2] |
| 9. Total Premium Tax: (Line 6 to Line 8) (P&C + A&H + Finance and Serv. Chg.) | \$ | _____ | .00 | | |
| 10. Retaliatory Tax: (PART II, Line 9) | + | \$ | _____ | .00 | |
| 11. D.C. Total Tax Liability: (Line 9 + Line 10) | \$ | _____ | .00 | | |

(Continued on Next Page)

12. **Applied Credits:** \$ _____ + Installment Payments made during the year \$ _____ = \$ _____ .00
13. **Life and Health Guaranty Fund Tax Credits and Refunds:** (Class B assessments only) \$XXXXXXXXXXXXXXXXX.00
Please attach copies of the 2008 Assessment Invoice or the 2008 "Certificate of Contribution," along with the completed L&H Guaranty Fund Assessment form.
14. Less **CAPCO** Premium Tax Credits, D.C. Code § 31-5233 (c) (1). (Please attach DISB CAPCO credit form)
- 14a. June 2009 **CAPCO** premium tax credits taken against installment: \$ _____ .00
- 14b. Balance of 2009 **CAPCO** premium tax credits taken with this tax return: \$ _____ .00
- 14c. **Total 2009 CAPCO premium tax credits taken:** \$ _____ .00
15. **Net Taxes Due: (Line 11 minus Lines 12, 13 and 14c), or** \$ _____ .00
16. **If Amended: Amount Paid with Original Tax Return, or** \$ _____ .00
17. **OVERPAYMENT Amount: (Line 11 minus Lines 12, 13 and 14c)** \$ _____ .00
18. **Penalty: (After March 1 postmark, 8% per month until paid, D.C. Code § 47-2609)** \$ _____ .00
19. **Total amount paid: (Line 15 + Line 18)** \$ _____ .00
20. **Indicate amount of Line 17 overpayment to be credited to June 1 Installment** + \$ _____ .00
21. **Indicate amount of Line 17 overpayment to apply to Refund Due (Line 17 minus Line 20) +** \$ _____ .00
22. **Remaining Credit Available: (Line 17 plus Lines 20 and 21)** \$ _____ .00

[Go To P3, Checkoff List]

| |
|---|
| For Dept. Use Only: LOCKBOX BATCH # _____ |
|---|

SEE PAGE 5 FOR MAILING ADDRESS -- PLEASE USE THAT MAILING ADDRESS ONLY

PART II

RETALIATORY TAX: Please include **all taxes** required of a District of Columbia company in your state of incorporation for identical premium income. This part must be completed by all foreign and alien insurers whether or not any retaliatory tax is due. **(Do not include fees or assessments in the retaliatory tax computation.)**

1. **Total Gross Premiums (PART I, Line 1a + Line 8 [Finance and Serv. Chg. Premiums])** \$ _____ .00

2. Less deductions authorized by your state of incorporation: (explain) **Deductions**

2a. _____ \$ _____ .00

2b. _____ \$ _____ .00

2c. _____ \$ _____ .00

2d. _____ \$ _____ .00

2e. _____ \$ _____ .00

2f. **Total Deductions** (lines 2a to 2e) \$ _____ .00

3. **Taxable Premiums** (line 1 minus line 2f) \$ _____ .00

4. **Percentage rate** X _____ %

5. **Premium Tax** \$ _____ .00

6. **Other Taxes. Do not include any fees or assessments** (Please itemize)

| Indicate Type of Tax | Prem. or Tax Base | Tax Rate | Tax Amount (>=0) |
|--|-------------------|-----------|------------------|
| 6a. _____ | \$ _____ | X _____ % | \$ _____ .00 |
| 6b. _____ | \$ _____ | X _____ % | \$ _____ .00 |
| 6c. _____ | \$ _____ | X _____ % | \$ _____ .00 |
| 6d. Total Other Taxes (>=0) (lines 6a to 6c) | | | \$ _____ .00 |

7. **Total Domicile State Tax (line 5 plus line 6d)** \$ _____ .00

8. **Less D.C. premium tax basis** (PART I, line 9) \$ _____ .00

9. **Retaliatory Tax Due** (line 7 minus Line 8); If negative enter zero \$ _____ .00

The Authorized Tax Officer should pay careful attention to the following:

| | <u>Yes</u> | <u>No</u> |
|---|--------------------------|--------------------------|
| 1. Has the tax return been signed? | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. Is Schedule T attached? | <input type="checkbox"/> | <input type="checkbox"/> |
| 3. Is the D.C. Business Page attached? (Except Title Co) | <input type="checkbox"/> | <input type="checkbox"/> |
| 4. Are the 2008 L&H Guaranty Fund Class B Assessment Invoice and the Guaranty Fund Forms attached? <u>(Required if tax credit is taken on Page 2, Line 13, otherwise the tax return will be rejected.)</u> | <input type="checkbox"/> | |
| 5. Is there a check attached? EFT Payment: | <input type="checkbox"/> | <input type="checkbox"/> |
| 6. Has the check been signed? | <input type="checkbox"/> | <input type="checkbox"/> |

- | | | <u>Yes</u> | <u>No</u> |
|-----|--|--------------------------|--------------------------|
| 7. | Is the check made payable to the D.C. Treasurer? | <input type="checkbox"/> | <input type="checkbox"/> |
| 8. | Is there a separate check for each company? | <input type="checkbox"/> | <input type="checkbox"/> |
| 9. | Indicate check number (if known) _____ | Amount \$ _____ | |
| 10. | Is there a carry forward credit? | <input type="checkbox"/> | <input type="checkbox"/> |
| 11. | Is there a refund due? | <input type="checkbox"/> | <input type="checkbox"/> |
| 12. | Is this a final tax return with D.C.? | <input type="checkbox"/> | <input type="checkbox"/> |

• If yes, please state: Reason:

- | | <u>Date:</u> |
|---|-------------------|
| <input type="checkbox"/> Merged | _____/_____/_____ |
| <input type="checkbox"/> Withdrew and Surrendered License | _____/_____/_____ |
| <input type="checkbox"/> Suspended | _____/_____/_____ |
| <input type="checkbox"/> Placed in Rehabilitation | _____/_____/_____ |
| <input type="checkbox"/> Liquidated | _____/_____/_____ |
| <input type="checkbox"/> Other _____ | _____/_____/_____ |
| _____ | |
| _____ | |
| _____ | |

into NAIC# _____

TAX PREPARER'S INFORMATION

Date of Completion:

| | | | | |
|--------------------------|-----------|------|-----|--------|
| Tax Return Completed by: | Phone No. | Ext. | Fax | E-Mail |
|--------------------------|-----------|------|-----|--------|

The undersigned principal officer and authorized tax officer of the company, jointly and severally certify, under penalties provided by the laws of the District of Columbia, that this premium tax return (including accompanying schedules and statements) has been examined by all signatories and is to the best of their knowledge, information, and belief, a true, correct and complete premium tax return, made in good faith for the taxable period indicated.

| | | |
|---|-------|------|
| Signed by Principal Officer (or authorized official) | Title | Date |
|---|-------|------|

| | | |
|----------------------------------|-------|------|
| Signed by Authorized Tax Officer | Title | Date |
|----------------------------------|-------|------|

Comments:

Instructions:

This form is designed to be filled-in online. You will also need to send a signed copy of the form to the **LOCKBOX** address below.

All premium tax forms for DC should be printed on white paper.

- ◆ **The following mailing instructions must be strictly observed. Failure to do so may result in your company's checks being lost or payments not being credited in a timely manner.**
- ◆ **There is no street address for the payment of D.C. year-end premium taxes or the June 1 installment. Overnight deliveries can be sent by U.S. express or priority mail.**

Please send tax return to the following (LOCKBOX) address only:

Premium tax checks should be made payable to the D.C. TREASURER.

**D.C. TREASURER
INSURANCE BUREAU
LOCKBOX 92180
WASHINGTON, D.C. 20090-2180**