

(PLACE MO BAR CODE LABEL HERE)



MISSOURI INSURANCE TAXES FOR CALENDAR YEAR 2007  
DUE MARCH 1, 2008

**CASUALTY INSURANCE COMPANIES**

MISSOURI DEPARTMENT OF INSURANCE,  
FINANCIAL INSTITUTIONS AND PROFESSIONAL REGISTRATION  
P.O. BOX 690  
JEFFERSON CITY, MISSOURI 65102-0690

|                            |                             |   |
|----------------------------|-----------------------------|---|
| NAME OF COMPANY            |                             |   |
| MAILING ADDRESS            |                             |   |
| PREMIUM TAX CONTACT PERSON | TELEPHONE NUMBER            | E-MAIL ADDRESS                                    |
| STATE OF INCORPORATION     | NAIC NUMBER (GROUP-COMPANY) | IS YOUR COMPANY PART OF A HOLDING COMPANY SYSTEM? |

**INSTRUCTIONS**

Tax returns are due March 1. No authority exists for granting extensions of time for filing the annual premium tax return, or for making payment of any of the quarterly tax assessments. Only one copy of the return needs to be filed with the Missouri Department of Insurance, Financial Institutions, and Professional Registration at P.O. Box 690, Jefferson City, MO 65102-0690. Be sure you have included your 9-digit NAIC number on the premium tax return and on **ALL** quarterly assessment forms. **DO NOT file a copy of this return with the Missouri Department of Revenue.**

**DO NOT send payment with this tax return.** If your company writes workers' compensation premium, you will receive two assessments per quarter - one for premium and retaliatory tax, and one for workers' compensation administrative tax. The March 1 quarterly payment for 2008 should be sent to the Missouri Department of Revenue, P.O. Box 898, Jefferson City, MO 65105-0898 along with copies of your completed March assessment forms. Blank copies of these forms were sent to your company in December with the annual statement packet. The June 1, September 1, and December 1 assessments will be sent to you from the Missouri Department of Revenue at least a month before the due date. The 2007 annual tax reconciling payment will be included on your June 2008 assessments. **DO NOT make a payment of the remainder of your 2007 annual tax until you receive the June assessments. Only use the quarterly assessment forms that are provided by the State of Missouri.**

Claims for refund of tax overpayment must be filed with the Missouri Department of Revenue pursuant to 136.035 RSMo.

See page 10 of this return for a checklist of necessary items to be included with this return. For frequently asked questions or forms, go to our website at [www.insurance.mo.gov](http://www.insurance.mo.gov); see Industry/Forms/Tax Forms. If you have any questions concerning this premium tax return, please call 573-526-4986, 573-751-1929 or 573-526-1589.

**THE FOLLOWING SECTION IS REQUIRED TO BE COMPLETED AND NOTARIZED**

|                   |                   |
|-------------------|-------------------|
| NAME OF PRESIDENT | NAME OF SECRETARY |
|-------------------|-------------------|

being duly sworn, on oath say that they are the PRESIDENT and the SECRETARY, respectively of the \_\_\_\_\_ and that the attached is a true, full and correct statement of Missouri direct premiums received during the year of 2007 and include all policies and premiums wherever written covering property and interest in the State of Missouri without deductions except as therein set forth and the amount of all taxes, license fees, assessments and all other obligations due and/or paid to the respective states, and of Missouri credits for the stated year.

|                        |                        |
|------------------------|------------------------|
| SIGNATURE OF PRESIDENT | SIGNATURE OF SECRETARY |
|------------------------|------------------------|

|  |                       |  |
|--|-----------------------|--|
| COUNTY (OR CITY OF ST. LOUIS)                | STATE OF              | NOTARY PUBLIC EMBOSSE OR BLACK INK RUBBER STAMP SEAL |
| SUBSCRIBED AND SWORN BEFORE ME, THIS         |                       |  |
| <b>USE RUBBER STAMP IN CLEAR AREA BELOW.</b> |                       |  |
|  | DAY OF                | YEAR   |
| NOTARY PUBLIC SIGNATURE                      | MY COMMISSION EXPIRES |  |
| NOTARY PUBLIC NAME (TYPED OR PRINTED)        |                       |  |

**PREMIUM TAX - CHAPTER 148**

Report for purposes of taxation, all Missouri direct premium received, whether in cash or in notes, during the year ending on the 31st day of December. Include all so-called premium deposits, membership fees, and service and finance charges. Commissions retained by agents shall also be included with your direct premium written.

**1. Total Direct Premiums to Agree with Missouri Page (Page 20 of Annual Statement) . . . . . \$ \_\_\_\_\_**

- a. Plus Finance, Service or Other Carrying Charges . . . . . \$ \_\_\_\_\_
- b. Less Workers' Compensation Premium (Do not include excess WC) . . . . . \$ \_\_\_\_\_
- c. Less Dividends Paid or Credited (Do not include dividends paid to WC) . . . . . \$ \_\_\_\_\_
- d. Less Health Ins. Benefits (Complete Group Accid. & Hlth Loss Report on pg. 8) . . . . . \$ \_\_\_\_\_
- e. Less Federally Reinsured Multiple Peril Crop Insurance . . . . . \$ \_\_\_\_\_
- f. Less Federal Flood Insurance Program Premiums . . . . . \$ \_\_\_\_\_
- g. Less Title XVIII Medicare Premiums . . . . . \$ \_\_\_\_\_

**Net Premiums Subject to Taxation . . . . . \$ \_\_\_\_\_**

**2. 2% Tax on Net Premiums . . . . . \$ \_\_\_\_\_**

**3. Credits Allowed** (Use page 6 to calculate split of credits between Premium Tax and Workers' Comp)      **Total Credit Available For Current Year**      **Amount Deducted On This Return**

- a. Income Tax (148.400 RSMo) . . . . . \$ \_\_\_\_\_
- b. Franchise Tax (148.400 RSMo) . . . . . \$ \_\_\_\_\_
- c. 2007 Examination Fees (148.400 RSMo) . . . . . \$ \_\_\_\_\_
- d. Registration Fees (148.400 RSMo) . . . . . \$ \_\_\_\_\_
- e. MO Health Insurance Pool (376.975 RSMo) . . . . . \$ \_\_\_\_\_
- f. Examination Fee Carryover 2003-2006 (148.400 RSMo) . . . . . \$ \_\_\_\_\_
- g. Medical Malpractice Joint Underwriting Assn. (383.160 RSMo) . . . . . \$ \_\_\_\_\_

**4. Net Tax to be Carried Forward to Line 15, Page 4 . . . . . \$ \_\_\_\_\_**

**5. Credits Allowed**

- Personal Property Tax (148.400 RSMo) . . . . . \$ \_\_\_\_\_
- Missouri P & C Ins. Guaranty Assn. (375.774 RSMo) . . . . . \$ \_\_\_\_\_
- Missouri Life & Health Guaranty Assn. (376.745 RSMo) . . . . . \$ \_\_\_\_\_
- Affordable Housing (32.111 RSMo) . . . . . \$ \_\_\_\_\_
- Neighborhood Development (32.105 RSMo) . . . . . \$ \_\_\_\_\_
- Neighborhood Assistance (32.115 RSMo) . . . . . \$ \_\_\_\_\_
- Infrastructure Development (100.286 RSMo) . . . . . \$ \_\_\_\_\_
- Enterprise Zone/Urban Redevelopment (135.200 RSMo) . . . . . \$ \_\_\_\_\_
- Low Income Housing (135.352 RSMo) . . . . . \$ \_\_\_\_\_
- Small Business Investment (135.403 RSMo) . . . . . \$ \_\_\_\_\_
- Youth Opportunities (135.460 RSMo) . . . . . \$ \_\_\_\_\_
- CAPCO Investment (135.500 RSMo) . . . . . \$ \_\_\_\_\_
- Neighborhood Preservation (135.535 RSMo) . . . . . \$ \_\_\_\_\_
- Domestic Violence Shelters (135.550 RSMo) . . . . . \$ \_\_\_\_\_
- Maternity Home Facilities (135.600 RSMo) . . . . . \$ \_\_\_\_\_
- Historic Structure Rehabilitation (253.557 RSMo) . . . . . \$ \_\_\_\_\_
- Agricultural Utilization (348.430 RSMo) . . . . . \$ \_\_\_\_\_
- New Generation Cooperative Incentive (348.432 RSMo) . . . . . \$ \_\_\_\_\_
- New Enterprise Creation (620.650 RSMo) . . . . . \$ \_\_\_\_\_
- OTHER \_\_\_\_\_ \$ \_\_\_\_\_
- OTHER \_\_\_\_\_ \$ \_\_\_\_\_
- OTHER \_\_\_\_\_ \$ \_\_\_\_\_

**6. Net Missouri Tax Due (Round to nearest whole dollar) . . . . . \$ \_\_\_\_\_**

**WORKERS' COMPENSATION ADMINISTRATIVE TAX - Chapter 287**

(DO NOT Include Excess Workers' Compensation Premium)

Line 8 must agree with your Missouri Page 20 and also must be equal to the total of lines 9a, 10a, and 11a. A detailed listing is required for the amount on line 9a showing the years of Audited and/or Additional Premium Collected with 2005 and Prior Effective, Renewal, or Anniversary Dates.

|  |                |
|--|----------------|
| 8. Total Amount of Net Deposits, Net Premium, or Net Assessments Received, Whether in Cash or Notes, in This State or on Account of Business Done in This State. . . . . | \$ _____       |
| 9. a. Total Audit and/or Additional Premium Collected on Policies with 2005 Effective, Renewal, or Anniversary Dates and Prior . . . . .                                 | \$ _____       |
| b. Less Dividends Paid or Credited . . . . .   | \$ _____       |
| c. Administrative Surcharge is Now Reported on Page 5 Pursuant to Section 287.717.3 RSMo . . . . .   | \$ <b>0.00</b> |
| d. Total Amount . . . . .  | \$ _____       |
| e. Tax at 0% . . . . .   | \$ _____       |
| 10. a. Total Audit and/or Additional Premium Collected on Policies with 2006 Effective, Renewal, or Anniversary Dates . . . . .  | \$ _____       |
| b. Less Dividends Paid or Credited . . . . .   | \$ _____       |
| c. Administrative Surcharge is Now Reported on Page 5 Pursuant to Section 287.717.3 RSMo . . . . .   | \$ <b>0.00</b> |
| d. Total Amount . . . . .  | \$ _____       |
| e. Tax at 0% . . . . .   | \$ _____       |
| 11. a. Total Audit and/or Additional Premium Collected on Policies with 2007 Effective, Renewal, or Anniversary Dates . . . . .  | \$ _____       |
| b. Less Dividends Paid or Credited . . . . .   | \$ _____       |
| c. Administrative Surcharge is Now Reported on Page 5 Pursuant to Section 287.717.3 RSMo . . . . .   | \$ <b>0.00</b> |
| d. Total Amount . . . . .  | \$ _____       |
| e. Tax at 1% . . . . .   | \$ _____       |
| 12. Tax Before Credits Line 9e, plus 10e, plus 11e . . . . .   | \$ _____       |
| 13. <b>Credits Allowed</b> (Use page 6 to calculate split of credits between Premium Tax and Workers' Comp)  |                |
| a. Income Tax (148.400 RSMo) . . . . .   | \$ _____       |
| b. Franchise Tax (148.400 RSMo) . . . . .  | \$ _____       |
| c. 2007 Examination Fees (148.400 RSMo) . . . . .  | \$ _____       |
| d. Registration Fees (148.400 RSMo) . . . . .  | \$ _____       |
| 14. Net Tax (To be carried forward to Line 16, Page 4) . . . . .   | \$ _____       |
| 15. Less Personal Property Tax Credit (148.400 RSMo) . . . . .   | \$ _____       |
| 16. <b>Net Missouri Workers' Compensation Administrative Tax Due</b> (Round to nearest whole dollar) . . . . .   | \$ _____       |

**RETALIATORY COMPARISON (375.916 RSMo)**

The retaliatory portion of the Missouri tax return compares the aggregate burden which would be placed upon your company by the State of Missouri to the aggregate burden which would be placed by your state of incorporation upon a hypothetical Missouri company writing the same amount of premium that your company is writing in Missouri.

Annual Renewal Fees for 2007 were due July 1, 2007. If you paid these fees during 2007, the amounts can be shown on lines 1 thru 3 in the Missouri column. The 2007 Annual Renewal Fee amount for Foreign Insurance Companies was \$800, with the exception of Foreign Title Companies, which was \$750 and Foreign Risk Retention Groups, which was \$100.

The Agent information on line 4 should agree with your company's Insurance Producers Report form, which was due on or before February 10, 2008. Please show the fees charged by your state of incorporation for appointments, terminations and renewals. Additional lines are provided if different rates are charged for resident and non-resident agents.

Please include in the State of Incorporation column ALL taxes, fees, and assessments which a Missouri company operating in your state of incorporation would have been subject to during the 2007 calendar year. Include with the return a copy of the assessments, invoices, or tax documents along with the calculations based off of your Missouri premium amount.

|  | State of<br>Missouri<br>Basis | State of<br>Incorporation<br>Basis |
|--|-------------------------------|------------------------------------|
| 1. Filing Annual Statement .....   | \$ _____                      | \$ _____                           |
| 2. Filing Renewal Application for Certificate of Authority .....                           | \$ _____                      | \$ _____                           |
| 3. Filing Any Other Paper Required to be Filed - \$50 Each .....                           | \$ _____                      | \$ _____                           |
| 4. Agents: Missouri Appointments _____ @ state of incorp. rate \$ _____ (Res Non-Res Both) |                               | \$ _____                           |
| Missouri Terminations _____ @ state of incorp. rate \$ _____ (Res Non-Res Both)            |                               | \$ _____                           |
| Total Missouri Renewals _____ @ state of incorp. rate \$ _____ (Res Non-Res Both)          |                               | \$ _____                           |
| _____ @ state of incorp. rate \$ _____ (Res Non-Res Both)                                  |                               | \$ _____                           |
| _____ @ state of incorp. rate \$ _____ (Res Non-Res Both)                                  |                               | \$ _____                           |
| _____ @ state of incorp. rate \$ _____ (Res Non-Res Both)                                  |                               | \$ _____                           |
| 5. Registration Fee (Secretary of State) .....   | \$ _____                      | \$ _____                           |
| 6. Municipal License Fees .....  | \$ _____                      | \$ _____                           |
| 7. Income Tax .....  | \$ _____                      | \$ _____                           |
| 8. Franchise Tax .....   | \$ _____                      | \$ _____                           |
| 9. Examination Fees .....  | \$ _____                      | \$ _____                           |
| 10. Other (List) _____ .....   | \$ _____                      | \$ _____                           |
| _____ .....  | \$ _____                      | \$ _____                           |
| _____ .....  | \$ _____                      | \$ _____                           |
| 11. Fire Marshal Tax .....   | XXXXXXXXXXXXXXXX              | \$ _____                           |
| 12. Ocean Marine Tax .....   | XXXXXXXXXXXXXXXX              | \$ _____                           |
| 13. Maintenance Taxes .....  | XXXXXXXXXXXXXXXX              | \$ _____                           |
| 14. Other Taxes (Specify) .....  | XXXXXXXXXXXXXXXX              | \$ _____                           |
| _____ .....  | XXXXXXXXXXXXXXXX              | \$ _____                           |
| _____ .....  | XXXXXXXXXXXXXXXX              | \$ _____                           |
| 15. Premium Tax, (MO column from Line 4, Page 2) .....                                     | \$ _____                      | \$ _____                           |
| 16. Workers' Compensation Tax (MO from Line 14, Page 3) .....                              | \$ _____                      | \$ _____                           |
| 17. <b>TOTAL TAXES, LICENSES AND FEES</b> .....  | (a) \$ _____                  | (b) \$ _____                       |
| 18. Retaliatory Tax Amount Before Credits [Subtract Line 17 (a) from Line 17 (b)] .....    |                               | \$ _____                           |
| 19. <b>Credit Allowed</b> .....  |                               | \$ _____                           |
| 20. <b>Retaliatory Tax Amount (Round to nearest whole dollar)</b> .....                    |                               | \$ _____                           |

**WORKERS' COMPENSATION ADMINISTRATIVE SURCHARGE (287.717.3 RSMo)**

Pursuant to Section 287.717.3 RSMo, you are required to report the amount of premium that would have been paid for the deductible credit portion of the workers' compensation policies with deductible options. **The total of Lines 2a, 3a, and 4a must agree with the amount reported on Line 1.** A detailed listing is required for the amount on line 9a showing the years of Audited and/or Additional Premium Collected with 2005 and Prior Effective, Renewal, or Anniversary Dates.

In the annual statement packet sent in December, you should have received a Quarterly Administrative Surcharge Report Form for the 2008 calendar year. You will need to make copies of this form to submit to the Missouri Department of Revenue with your payment of any estimated quarterly administrative surcharge installments for 2008. The estimated quarterly installments are due to the Missouri Department of Revenue by March 1, June 1, September 1, and December 1. Please circle the appropriate reporting period on the form. You may obtain a copy of this form on our website at [www.insurance.mo.gov](http://www.insurance.mo.gov); see Industry/Forms/Tax Forms.

**NO PAYMENT IS DUE** with the tax return. You will receive a Notice of Workers' Compensation Administrative Surcharge Balance Due/Overpayment around the first of May. The Balance Due will need to be submitted by June 1, 2008, to the Missouri Department of Revenue along with a copy of the Notice of Workers' Compensation Administrative Surcharge Balance Due/Overpayment form. Overpayments may be applied according to RSMo 287.717.4.

|  |          |
|--|----------|
| 1. Total Amount of Premium Reduced for Deductible Policies in the 2007 Calendar Year .....   | \$ _____ |
| 2. a. Any Additional/Audit Premium Reduced for Deductible Policies with 2005 Effective, Renewal,<br>or Anniversary Dates and Prior ..... | \$ _____ |
| b. Workers' Comp Administrative Surcharge Rate at 0% .....   | \$ _____ |
| 3. a. Amount of Premium Reduced for Deductible Policies with 2006 Effective, Renewal,<br>or Anniversary Dates .....                      | \$ _____ |
| b. Workers' Comp Administrative Surcharge Rate at 0% .....   | \$ _____ |
| 4. a. Amount of Premium Reduced for Deductible Policies with 2007 Effective, Renewal,<br>or Anniversary Dates .....                      | \$ _____ |
| b. Workers' Comp Administrative Surcharge Rate at 1% .....   | \$ _____ |
| 5. <b>Net Workers' Compensation Administrative Surcharge Due</b> (Line 2b, plus 3b, plus 4b) .....                                       | \$ _____ |

**TAX CREDITS CLAIMED**

The following tax credits should be split proportionately between premium and workers' compensation administrative taxes. Calculate the ratio of workers' compensation to total premium for the workers' compensation portion of the available credits. Divide the remaining premium by total premium for calculation of the ratio for premium tax credit.

|   |    |  |
|---|----|--|
| Missouri Premium Other Than Workers' Compensation ..... | \$ |  |
| Missouri Workers' Compensation Premium .....            | \$ |  |
| TOTAL Missouri Premiums .....                           | \$ |  |

**(ROUND TO THE NEAREST WHOLE PERCENT)**

|                                  | TOTAL | _____ %* | _____ %**   |
|----------------------------------|-------|----------|-------------|
|                                  |       | Premium  | Work. Comp. |
| Income Tax .....                 |       |          |             |
| Franchise Tax .....              |       |          |             |
| 2007 Examination Fees Only ..... |       |          |             |
| Registration Fees .....          |       |          |             |
| Personal Property Tax .....      |       |          |             |

\* Amounts in this column should be included on Lines 3 and 5, page 2.

\*\* Amounts in this column should be included on Lines 13 and 15, page 3

**CREDITS FOR GUARANTY ASSOCIATION ASSESSMENTS**

Credits for Missouri Life and Health Insurance Guaranty Association assessments begin the year after the year of assessment.

Only class B assessments made by the Missouri Life and Health Guaranty Association are deductible from premium tax at 20% for five years.

You must include copies of your certificates of contribution for guaranty association credits. Please list credits under appropriate year and type; do not combine assessments.

Please complete the following information to support the credit amount shown on Page 2, line 5 for premium tax credit.

| ASSESSMENT YEAR | ASSESSMENT AMOUNT | PERCENT | CREDIT |
|-----------------|-------------------|---------|--------|
| 2002 HEALTH     |                   | 20%     |        |
| 2003 HEALTH     |                   | 20%     |        |
| 2004 HEALTH     |                   | 20%     |        |
| 2005 HEALTH     |                   | 20%     |        |
| 2006 HEALTH     |                   | 20%     |        |
| <b>TOTAL</b>    |                   |         |        |

**CREDITS FOR GUARANTY ASSOCIATION ASSESSMENTS**

Credits for Missouri Property and Casualty Insurance Guaranty Association assessments begin the year after the year of assessment. Credits are 33 1/3% for three years.

Copies of your Certificates of Contribution from the guaranty association must be included for each assessment. Please list credit under appropriate year and type; do not combine amounts.

Please complete the following information to support the credit amount shown on Page 2, line 5 for premium tax credit.

| ASSESSMENT       | ASSESSMENT AMOUNT | PERCENT | CREDIT |
|------------------|-------------------|---------|--------|
| 2004 AUTO        |                   | 33.2%*  |        |
| 2004 OTHER       |                   | 33.2%*  |        |
| 2004 WORK. COMP. |                   | 33.2%*  |        |
| 2005 AUTO        |                   | 33.4%   |        |
| 2005 OTHER       |                   | 33.4%   |        |
| 2005 WORK. COMP. |                   | 33.4%   |        |
| 2006 AUTO        |                   | 33.4%   |        |
| 2006 OTHER       |                   | 33.4%   |        |
| 2006 WORK. COMP. |                   | 33.4%   |        |
| <b>TOTAL</b>     |                   |         |        |

\* LESSER OF .334 OR REMAINING BALANCE

|              |          |
|--------------|----------|
| COMPANY NAME | NAIC NO. |
|--------------|----------|

## GROUP ACCIDENT AND HEALTH LOSS REPORT

| 1<br>LINE OF BUSINESS                         | 2<br>DIRECT PREMIUM<br>WRITTEN | 3<br>DIRECT PREMIUM<br>EARNED | 4<br>DIVIDENDS PAID<br>OR CREDITED | 5<br>DIRECT LOSSES<br>PAID | 6<br>DIRECT LOSSES<br>INCURRED | 7<br>DIRECT LOSSES<br>UNPAID |
|---|--------------------------------|-------------------------------|------------------------------------|----------------------------|--------------------------------|------------------------------|
| <b>13. GROUP ACCIDENT AND HEALTH POLICIES</b> |                                |                               |                                    |                            |                                |                              |
| 1. EMPLOYER GROUPS                            |                                |                               |                                    |                            |                                |                              |
| 2. UNION GROUPS                               |                                |                               |                                    |                            |                                |                              |
| 3. MULTIPLE<br>EMPLOYER TRUSTS                |                                |                               |                                    |                            |                                |                              |
| 4. ASSOCIATION<br>GROUPS                      |                                |                               |                                    |                            |                                |                              |
| 5. FICTITIOUS<br>GROUP TRUSTS                 |                                |                               |                                    |                            |                                |                              |
| 6. BLANKET GROUPS                             |                                |                               |                                    |                            |                                |                              |

Section 148.390 RSMo., allows health benefits paid “for the benefit of some or all of the employees of one or more employers or for the benefit of the members of a union or unions, whether or not such benefits are payable through a trustee” to be deducted from the gross amount of premiums received on those policies. This deduction does not include all group business. Only lines 1, 2 and 3 above will be considered for benefit deductions.

- 1) Employer groups - the master policy is issued to the employer and the coverage extends to employees of that employer or employees of recognized subsidiaries of the employer.
- 2) Union groups - the master policy is issued to the Union Board of Directors or a designated trustee. Coverage extends to dues paying members of the trade or labor union.
- 3) Multiple Employers Trusts - the group exists under a trust agreement. The trustee holds the master policy and certificates of coverage are issued to employees of small employers. Usually the employer will be a business with five (5) or less employees. Such trusts may have numerous small businesses participating in the insurance plan.
- 4) Association groups - this group consists of dues paying members of a recognized association. The association has by-laws and exists for reasons other than obtaining insurance.
- 5) Fictitious group trusts - this group has no real nexus and is used only for the purpose of obtaining or distributing insurance. The master policy is issued to a trustee pursuant to a contract with the underwriting insurer. Certificates are then issued to any individual who applies to the trust for insurance.
- 6) Blanket groups - a blanket policy is issued to a single policyholder. The policy insures all individuals meeting the eligibility requirements set out in the policy. The insurer may not receive a name list of insureds. The group consists only of the class subject to the hazard insured against in the policy (i.e. student accident, sports teams, scout troops).

Not all policies reported on line 13 of the annual statement Missouri page 20 have benefits paid that are eligible under section 148.390 RSMo. Only benefits payments “on policies or contracts providing health insurance benefits for the benefit of some or all of the employees of one or more employers or for the benefit of the members of a union or unions” are eligible for section 148.390 credit. For example, benefits paid under credit disability and disability income (benefit payments are not health insurance benefits) are not eligible for section 148.390 credit.

**A COPY OF YOUR SUPPLEMENT TO MO PAGE 20 MUST BE ATTACHED IN ORDER TO ALLOW THIS DEDUCTION.**



|              |          |
|--------------|----------|
| COMPANY NAME | NAIC NO. |
|--------------|----------|

**RECEIPT SCHEDULE**

Complete the following receipt schedule and attach copies of receipts in order to support credits taken for items shown on pages 2, 3 and 4.

**DATE PAID**                      **PAYEE**    **AMOUNT PAID**

## PREMIUM TAX RETURN CHECK LIST

Please verify that the following items have been completed, or are being submitted with your 2007 Premium Tax Return, which is due March 1, 2008.

- Attach your company's Missouri bar code for the premium tax return to the front of this tax return.
- Make sure the front page is filled out completely, and that it is signed and notarized.
- Send a copy of your Schedule T.
- Send a copy of your Missouri Page 20.
- Send a copy of your Missouri Supplement to Page 20. A blank Missouri Supplement was sent to you around November 15, 2007 by our office, and was due to our Statistical Section by March 1, 2008. If needed, a blank supplement form and instructions can be found on our website at [www.insurance.mo.gov](http://www.insurance.mo.gov); see Industry/Forms/Statistics. If you have questions pertaining to the Missouri Supplement, you may contact Theresa Case at (573) 526-3911. A copy of your Missouri Supplement to Page 20 is required, along with completing page 8 of the tax return, if you are taking the deduction for Health Insurance Benefits (Losses) for Employer Groups and Union Groups on page 2, line 1d.
- Send copies of invoices and cancelled checks for any exam fees taken as credit (both current year and carryover amounts).
- Send a copy of your company's annual Missouri Secretary of State Registration Fee invoice, along with proof of payment during 2007, to receive this credit. If you pay online, the fee is \$20. If you pay by check, the fee is \$45. Late payment penalties are not allowed to be included in the credit taken on the return. If you have any questions regarding the filing and payment of your annual registration fee, you can contact the Missouri Secretary of State's Office at (866) 223-6535.
- Send copies of receipts and cancelled checks for any Missouri Health Insurance Pool credit taken.
- If your company writes workers' compensation premiums, you will need to use the area on page 6 to determine the proportionate amount of each of the specified tax credits that can be taken from the premium tax amount, and the workers' compensation amount.
- Send copies of paid personal property tax receipts, or send copies of tax receipts with supporting cancelled check copies for any personal property tax taken as a credit. The tax receipts must be in your company's name, and show that it was paid in 2007.
- Send copies of Certificates of Contribution for any Missouri Property and Casualty Guaranty Association credits taken. Complete page 7 of the tax return, listing the credits under the appropriate years and types.
- Send approved credit receipts from the issuing agencies for credits taken on page 2, line 5 (See item below for Low Income Housing Credit). Discrepancies in reporting credits on the appropriate lines may delay the use of the credits.
- Submit copies of spreadsheets showing partners, K-1's, eligibility statements, form 8609's (first year) and Schedule A's/Form 8609A's in order to take the Low Income Housing Credit on your premium tax return. If the information is not complete with signatures and dates, the credit will be disallowed.
- Send copies of receipts and cancelled checks for any other credits taken on the premium tax return. Make sure that invoices are in your company's name, and that the proof of payment documentation shows payment during 2007.
- Send copies of receipts and cancelled checks for any amounts reported on the Missouri column of the Retaliatory Comparison page.
- For all taxes, fees, and assessments which a hypothetical Missouri company operating in your domicile state would be subject to, you need to submit copies of invoices, assessments, or tax documents along with your calculations based on your Missouri premium. This information will be used in the retaliatory comparison.
- Send a copy of your state of incorporation's tax return completed using your Missouri premium amount/mix to show what a hypothetical Missouri company would pay for premium tax in your domicile state. If information required for completing your state of incorporation return is not available until a later date, (i.e. NY CT33, NY CT33M, IL1120) please note this on your return, and then submit the necessary documentation as soon as it is available.
- Your company's 2007 Insurance Producers Report form was due by February 10, 2008. If this has not yet been submitted, please send the completed form now with your tax return.

**If the above stated documentation is not submitted for credits claimed, the credits will be disallowed.**



