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MISSOURI INSURANCE TAXES FOR CALENDAR YEAR 2005
DUE MARCH 1, 2006
CHAPTER 380 MISSOURI MUTUAL COMPANIES

STATE OF MISSOURI
DEPARTMENT OF INSURANCE
P.O. BOX 690
JEFFERSON CITY, MISSOURI 65102-0690

NAME OF COMPANY
MAILING ADDRESS
NAIC NUMBER (GROUP-COMPANY) OR MDI NUMBER

INSTRUCTIONS

Send receipts for any tax credits redeemed on the Premium Tax Return. When no receipt accompanies the tax return, **SUCH AMOUNT WILL NOT BE ALLOWED** as a credit against premium tax. To receive credit for the disallowed amounts you must send appropriate receipts to the Missouri Department of Insurance.

Tax returns are due March 1. **No authority** exists for granting extensions of time for filing 2005 return or for payment of annual tax or the quarterly installments due. The 2005 quarterly installments due were 25% of the prior year's tax per Missouri Statute. These quarterly payments were due March 1, June 1, September 1, and December 1. The fifth reconciling payment of the audited 2005 annual tax will be included on your June 2006 assessment.

You will receive your notice of assessment of 2006 quarterly tax installments due from the Department of Revenue for these dates. **Please use these assessments to submit payments to the Missouri Department of Revenue.**

Only one copy of the return needs to be filed with the Missouri Department of Insurance at P.O. Box 690, Jefferson City, MO 65102-0690. **DO NOT** file a copy of this return with the Missouri Department of Revenue. Be sure you have included your 9-digit NAIC number on the premium tax return and on **ALL** quarterly assessment forms.

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

Staple a copy of Page 2 of your Annual Statement to this return.

Checks should NOT be sent with this tax return. The March 1 quarterly payment for 2006 should be sent to the Missouri Department of Revenue, at P.O. Box 898, Jefferson City, MO 65105-0898 along with a copy of your March assessment form.

See page 3 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; see Industry/Forms/Tax Forms. If you have any questions concerning this premium tax return, please call 573-526-4986, 573-751-1929 or 573-522-2563.

NAME OF PRESIDENT	NAME OF SECRETARY
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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 2005, 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
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NOTARY PUBLIC EMBOSSE OR BLACK INK RUBBER STAMP SEAL	STATE OF	COUNTY (OR CITY OF ST. LOUIS)
	SUBSCRIBED AND SWORN BEFORE ME, THIS	
	DAY OF	YEAR
	USE RUBBER STAMP IN CLEAR AREA BELOW.	
NOTARY PUBLIC SIGNATURE	MY COMMISSION EXPIRES	
NOTARY PUBLIC NAME (TYPED OR PRINTED)		

COMPANY NAME	NAIC NO
TAX RETURN CONTACT PERSON	TELEPHONE NUMBER

ATTACH a copy of your annual statement page 2, Premium/Assessment Page, MO 375-0437.

Report all Missouri direct premiums or assessments 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, service and finance charges.

Missouri does tax commission retained by agents. This must be included with your direct premiums written.

<p>1. Total Direct Premiums or Assessments to Agree with Missouri Premium/Assessment page of your Annual Statement (Column 1)</p> <p style="margin-left: 20px;">a. Plus Finance, Service or other carrying charges</p> <p style="margin-left: 20px;">b. Less Dividends Paid or Credited or Refunds (Column 3)</p> <p style="margin-left: 20px;">c. Less Federally Reinsured Multiple Peril Crop Insurance</p> <p style="margin-left: 20px;">d. Less first \$1,000,000 exempted premium/assessment</p> <p style="margin-left: 20px;">Net Premiums/Assessments Subject to Taxation</p> <p>2. Amount of Premium/Assessments Written between \$1,000,000 and \$5,000,000</p> <p>3. Tax at 1% of line 2</p> <p>4. Amount of Premium/Assessments Written in Excess of \$5,000,000</p> <p>5. Tax at 2% of line 4</p> <p>6. Missouri Premium Tax (Total of Lines 3 and 5)</p> <p>7. Credit allowed. Photo-copies of receipts/cancelled checks must be attached to tax return.</p> <p style="margin-left: 20px;">a. Income Tax (148.400 RSMo)</p> <p style="margin-left: 20px;">b. Franchise Tax (148.400 RSMo)</p> <p style="margin-left: 20px;">c. Examination Fees (148.400 RSMo)</p> <p style="margin-left: 20px;">d. Registration Fees (148.400 RSMo)</p> <p style="margin-left: 20px;">e. Examination Fee Carryover 2003-2004 credits (148.400 RSMo)</p> <p style="margin-left: 20px;">f. Personal Property Tax (148.400 RSMo)</p> <p style="margin-left: 20px;">g. Missouri P & C Guaranty Association Credit (375.774 RSMo)</p> <p style="margin-left: 20px;">h. Affordable Housing (32.111 RSMo)</p> <p style="margin-left: 20px;">i. Neighborhood Development (32.105 RSMo)</p> <p style="margin-left: 20px;">j. Neighborhood Assistance (32.115 RSMo)</p> <p style="margin-left: 20px;">k. Infrastructure Development (100.286 RSMo)</p> <p style="margin-left: 20px;">l. Development and Reserve (100.286 RSMo)</p> <p style="margin-left: 20px;">m. Export Finance Funds (100.286 RSMo)</p> <p style="margin-left: 20px;">n. BUILD Business Development (100.850 RSMo)</p> <p style="margin-left: 20px;">o. MO Bonds Guarantee (100.297 RSMo)</p> <p style="margin-left: 20px;">p. New or Expanded Business Facility (135.110 RSMo)</p> <p style="margin-left: 20px;">q. Enterprise Zone/Urban Redevelopment (135.200 RSMo)</p> <p style="margin-left: 20px;">r. Special Needs Child (135.327 RSMo)</p> <p style="margin-left: 20px;">s. Low Income Housing (135.352 RSMo)</p> <p style="margin-left: 20px;">t. Small Business Investment (135.403 RSMo)</p> <p style="margin-left: 20px;">u. Youth Opportunities (135.460 RSMo)</p> <p style="margin-left: 20px;">v. CAPCO Investment (135.500 RSMo)</p> <p style="margin-left: 20px;">w. Neighborhood Preservation (135.535 RSMo)</p> <p style="margin-left: 20px;">x. Rebuilding Communities (135.535 RSMo)</p> <p style="margin-left: 20px;">y. Transportation Development (135.545 RSMo)</p> <p style="margin-left: 20px;">z. Domestic Violence Shelters (135.550 RSMo)</p> <p style="margin-left: 20px;">aa. Maternity Home Facilities (135.600 RSMo)</p> <p style="margin-left: 20px;">bb. Film Production Investment (135.750 RSMo)</p> <p style="margin-left: 20px;">cc. Historic Structure Rehabilitation (253.557 RSMo)</p> <p style="margin-left: 20px;">dd. Seed Capital/Innovations Investment (348.302 RSMo)</p> <p style="margin-left: 20px;">ee. Agricultural Utilization (348.430 RSMo)</p> <p style="margin-left: 20px;">ff. New Generation Cooperative Incentive (348.432 RSMo)</p> <p style="margin-left: 20px;">gg. Redevelopment/Jobs Investment (447.708 RSMo)</p> <p style="margin-left: 20px;">hh. Remediation (447.708 RSMo)</p> <p style="margin-left: 20px;">ii. Demolition (447.708 RSMo)</p> <p style="margin-left: 20px;">jj. Small Business Incubator (620.495 RSMo)</p> <p style="margin-left: 20px;">kk. New Enterprise Creation (620.650 RSMo)</p> <p style="margin-left: 20px;">ll. Qualified Research (620.1039 RSMo)</p>	<p>Total Credit Available For Current Year</p>	<p>Amount Deducted On This Return</p>
<p>8. Net Missouri tax due (Round to nearest whole dollar)</p>		<p>\$ _____</p>

NAIC NO.

COMPANY NAME

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.

Please complete the following information to support the credit amount shown on line 7g for premium tax credit.

ASSESSMENT YEAR	ASSESSMENT AMOUNT	PERCENT	CREDIT
2002		33.2%*	
2003		33.4%	
2004		33.4%	
TOTAL			

* LESSER OF 33.4% OR REMAINING BALANCE

PREMIUM TAX RETURN CHECK LIST

The following items should be included with your 2005 premium tax return, which is due March 1, 2006. If receipts and/or canceled checks are not included for the credit(s) you claim on your Premium Tax Return the credit(s) will be disallowed.

- Bar Code for the premium tax return.
- A copy of the Annual Statement Page 2.
- Copies of receipt(s) and canceled check(s) for any exam fees taken as a credit.
- Copy of a receipt and/or copy of canceled check used to pay 2005 registration fee. Do not send a check for \$45.00 to the Missouri Department of Insurance. This \$45.00 fee is due April 15th each year and is payable to the Missouri Secretary of State. 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 report/fee you can contact the Missouri Secretary of State's Office at (866) 223-6535.
- Copies of paid personal property tax receipt(s) or tax billing(s) with supporting canceled check copy(s) showing date paid for any personal property tax taken as a credit.
- Copies of Certificates of Contribution for any MO Guaranty Association credit(s) taken. List the credits under the appropriate years and types on the premium tax return page labeled Credits for Guaranty Association Assessments.
- Copies of spreadsheet showing partners, K-1's, eligibility statements, form 8609's and Schedule A's must be submitted to take the Low Income Housing Credit on your Premium Tax return. If information is not complete with signatures the credit will be disallowed.
- Copies of receipt(s) and canceled check(s) for any other credit(s) taken on the premium tax return.

NAIC NO.

COMPANY NAME

Staple a copy of your page 2 of your annual statement form and your receipts following this page.

RECEIPT SCHEDULE

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

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