

## MISSOURI DEPARTMENT OF COMMERCE AND INSURANCE MISSOURI INSURANCE TAXES FOR CALENDAR YEAR 2023 DUE MARCH 1, 2024

## **CHAPTER 380 MISSOURI MUTUAL COMPANIES**

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

NAME OF COMPANY				
MAILING ADDRESS				
CONTACT PERSON	TELEPHONE NUMBER		E-MAIL ADDRESS	
NAIC NUMBER (GROUP-COMPANY) OR DIFP NUMBER				
	INSTRU	CTIONS		
Tax returns are due March 1. No authority e payment of any of the quarterly tax assess Commerce and Insurance at P.O. Box 690, J Room 530, Jefferson City, MO 65101. Be su your tax return and supporting documentation documentation. <b>DO NOT file a copy of this</b>	sments. Only one copy efferson City, MO 6510 ure you have included y n remains together thro	y of the return nee 2-0690. Overnight d your 9-digit NAIC nu ugh mailing and pro	ds to be filed with eliveries should be imber on the prem cessing, please se	n the Missouri Department of e sent to 301 West High Street, ium tax return. To ensure that
DO NOT send payment with this tax return of Revenue, at P.O. Box 898, Jefferson City copy of the March assessment form will be 1 assessments will be sent to you electronic included on your June 2024 assessment. DO June assessment. Only use the quarterly	y, MO 65105-0898 alor sent to your company o ally at least a month be O NOT make a paymer	ng with a copy of you electronically in Jan efore the due date. The street of the remainder	our completed Mar uary. The June 1, The 2023 annual to of your 2023 ann	ch assessment form. A blank September 1, and December ax reconciling payment will be rual tax until you receive the
Claims for refund of overpayment of tax mus	st be filed with the Miss	ouri Department of	Revenue pursuant	to 136.035 RSMo.
See page 3 of this return for a checklist of n to our website at <a href="https://www.insurance.mo.gov">www.insurance.mo.gov</a> ; s please call 573-526-4986 or 573-751-1929.	-			
THE FOLLOWING SECTION IS REQUIRED T	TO BE COMPLETED A			
NAME OF PRESIDENT		NAME OF SECRETARY		
being duly sworn, on oath say that they are th	ne PRESIDENT and the	SECRETARY, resp	ectively of the	
				and that the
attached is a true, full and correct statement of wherever written covering property and interest taxes, license fees, assessments and all other	st in the State of Missou	ri without deductions	s except as therein	set forth and the amount of all
SIGNATURE OF PRESIDENT SIGNAT		SIGNATURE OF SECRETA	SIGNATURE OF SECRETARY	
<b>•</b>		<b>•</b>		
COUNTY (OR CITY OF ST. LOUIS)	STATE OF	I		NOTARY PUBLIC EMBOSSER OR BLACK INK RUBBER STAMP SEAL
	SUBSCRIBED AND SWORN BEFORE ME, THIS			_
USE RUBBER STAMP IN CLEAR AREA BELOW.	-	DAY OF YEAR		
	NOTARY PUBLIC SIGNATURE		MY COMMISSION EXPIRES	
NOTARY PUBLIC NAME (TYPED OR PRINTED)				

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. Commissions retained by agents shall also be included with your direct premium written.

<ol> <li>Total Direct Premiums or Assessments to Agree with Missouri of Your Annual Statement (Column 1) (148.376 RSMo)</li> </ol>			
a. Plus Finance, Service or Other Carrying Charges (148.376	\$		
b. Less Dividends Paid or Credited or Refunds (Column 3) (14			
c. Less Federally Reinsured Multiple Peril Crop Insurance (7			
d. Less first \$1,000,000 Exempted Premiums/Assessments (1	·		
·	•		
Net Premiums/Assessments Subject to Taxation			
Amount of Premiums/Assessments Written between \$1,000,000 and \$5,000,000		\$	
3. Tax at 1% of Line 2 (148.376 RSMo)		\$	
4. Amount of Premiums/Assessments Written in Excess of \$5,000	0,000	\$	
5. Tax at 2% of Line 4 (148.376 RSMo)		\$	
6. Missouri Premium Tax (Line 3 plus Line 5)		\$	
7. Credits Allowed	Total Credit Available	Amount Deducted	
	For Current Year	On This Return	
Income Tax (148.400 RSMo)		\$	
Franchise Tax (148.400 RSMo)		\$	
2023 Examination Fees (148.400 RSMo)	\$	\$	
Examination Fee Carryover 2018-2022 (148.400 RSMo)		\$	
Registration Fees - Paid in 2023 (148.400 RSMo)		\$	
Personal Property Tax - Paid in 2023 (148.400 RSMo)	\$	\$	
Missouri P & C Ins. Guaranty Assn. (375.774 RSMo)	\$	\$	
Affordable Housing (32.111 RSMo)	\$	\$	
Neighborhood Development (32.110 RSMo)	\$	\$	
Neighborhood Assistance (32.115 RSMo)	\$	\$	
Infrastructure Development (100.286 RSMo)	\$	\$	
Enterprise Zone/Urban Redevelopment (135.225 RSMo)	\$	\$	
Low Income Housing (135.352 RSMo)	\$	\$	
Small Business Investment (135.403 RSMo)	\$	\$	
Youth Opportunities (135.460 RSMo)	\$	\$	
CAPCO Investment (135.503 RSMo)	\$	\$	
Neighborhood Preservation (135.535 RSMo)	\$	\$	
Domestic Violence Shelters (135.550 RSMo)	\$	\$	
Maternity Home Facilities (135.600 RSMo)	\$	\$	
Historic Structure Rehabilitation (253.550 RSMo)	\$	\$	
Agricultural Utilization (348.430 RSMo)	\$	\$	
New Generation Cooperative Incentive (348.432 RSMo)	\$	\$	
New Enterprise Creation (620.650 RSMo)	\$	\$	
OTHER	\$	\$	
OTHER	\$	\$	

CREDITS FOR GUARANTY ASSOCIATION	ON ASSESSMENTS (375.774.3 F	RSMo)				
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 7 for premium tax credit.						
ASSESSMENT YEAR	ASSESSMENT AMOUNT	PERCENT	CREDIT			
2020		33.2%*				
2021		33.4%				
2022		33.4%				
TOTAL						
* <u>LESSER</u> OF 33.4% OR REMAINING BALANCE						
PREMIUM TAX RETURN CHECK LIST						
Please verify that the following items have been completed, or are being submitted with your 2023 Premium Tax Return, which is due March 1, 2024. To ensure that your tax return and supporting documentation remains together through mailing and processing, please securely staple or binder clip the documentation.						

NAIC NO.

Send a copy of your company's annual Missouri Secretary of State Registration Fee invoice, along with proof of payment during 2023, to receive this credit. 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

Send copies of invoices and cancelled checks for any exam fees taken as a credit (both current year and carryover amounts).

at (866) 223-6535.

COMPANY NAME

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 2023.

Send copies of Certificates of Contribution for any Missouri Guaranty Association credits taken. Complete the information on the top of this page, listing the credits under the appropriate years.

Send approved credit receipts from the issuing agencies for credits taken on page 2, line 7 (See item below for further instructions for Low Income Housing credit). Discrepancies in reporting credits on the appropriate lines may delay the use of the credits.

Submit 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. You will also need to submit a spreadsheet listing each low income housing credit and how it is distributed for each building. DO NOT round the amounts distributed to each company or individual to the nearest dollar (round to the nearest penny). 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 the invoices are in your company's name, and that the proof of payment documentation shows payment during 2023.

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

Make sure the front page is filled out completely, and that it is signed and notarized.

Send a copy of page 2 of your company's annual statement.

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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 page 2.

DATE PAID PAYEE AMOUNT PAID

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