

(PLACE MO BAR CODE LABEL HERE)



MISSOURI INSURANCE TAXES FOR CALENDAR YEAR 2008
DUE MARCH 1, 2009

CHAPTER 380 MISSOURI MUTUAL COMPANIES
MISSOURI DEPARTMENT OF INSURANCE,
FINANCIAL INSTITUTIONS AND PROFESSIONAL REGISTRATION
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		

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. The March 1 quarterly payment for 2009 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 completed March assessment form. A blank copy of this assessment form was 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 2008 annual tax reconciling payment will be included on your June 2009 assessment. **DO NOT make a payment of the remainder of your 2008 annual tax until you receive the June assessment. Only use the quarterly assessment forms that are provided by the State of Missouri.**

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

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 573-526-1589.

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 2008 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 EMBOSSEY OR BLACK INK RUBBER STAMP SEAL
SUBSCRIBED AND SWORN BEFORE ME, THIS		
DAY OF		YEAR
NOTARY PUBLIC SIGNATURE		MY COMMISSION EXPIRES
NOTARY PUBLIC NAME (TYPED OR PRINTED)		

USE RUBBER STAMP IN CLEAR AREA BELOW.

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.

1. Total Direct Premiums or Assessments to Agree with Missouri Premiums/Assessment Page of Your Annual Statement (Column 1)		\$ _____
a. Plus Finance, Service or Other Carrying Charges		\$ _____
b. Less Dividends Paid or Credited or Refunds (Column 3)		\$ _____
c. Less Federally Reinsured Multiple Peril Crop Insurance		\$ _____
d. Less first \$1,000,000 Exempted Premiums/Assessments		\$ _____
Net Premiums/Assessments Subject to Taxation		\$ _____
2. Amount of Premiums/Assessments Written between \$1,000,000 and \$5,000,000		\$ _____
3. Tax at 1% of Line 2		\$ _____
4. Amount of Premiums/Assessments Written in Excess of \$5,000,000		\$ _____
5. Tax at 2% of Line 4		\$ _____
6. Missouri Premium Tax (Line 3 plus Line 5)		\$ _____
7. Credits Allowed	Total Credit Available For Current Year	Amount Deducted On This Return
Income Tax (148.400 RSMo)		\$ _____
Franchise Tax (148.400 RSMo)		\$ _____
2008 Examination Fees (148.400 RSMo)	\$ _____	\$ _____
Examination Fee Carryover 2003-2007 (148.400 RSMo)		\$ _____
Registration Fees - Paid in 2008 (148.400 RSMo)		\$ _____
Personal Property Tax - Paid in 2008 (148.400 RSMo)	\$ _____	\$ _____
Missouri P & C Ins. Guaranty Assn. (375.774 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 _____	\$ _____	\$ _____
8. Net Missouri Tax (Round to nearest whole dollar)		\$ _____

COMPANY NAME	NAIC NO.
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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 7 for premium tax credit.

ASSESSMENT YEAR	ASSESSMENT AMOUNT	PERCENT	CREDIT
2005		33.2%*	
2006		33.4%	
2007		33.4%	
TOTAL			

* LESSER 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 2008 Premium Tax Return, which is due March 1, 2009.

- 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 page 2 of your company's annual statement.
- Send copies of invoices and cancelled checks for any exam fees taken as a 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 2008, 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 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 2008.
- 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 2008.

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

COMPANY NAME	NAIC NO.
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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**