

(PLACE MO BAR CODE LABEL HERE)



MISSOURI INSURANCE TAXES FOR CALENDAR YEAR 2006
DUE MARCH 1, 2007
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		
STATE OF INCORPORATION	NAIC NUMBER (GROUP-COMPANY)	IS YOUR COMPANY PART OF A HOLDING COMPANY SYSTEM?

INSTRUCTIONS

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.

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 taxes or will not be included in the total of the Missouri column on page 4. To receive credit for the disallowed amounts you must send appropriate receipts to the Missouri Department of Insurance, Financial Institutions and Professional Registration. In addition to providing receipts, you must claim your credits on the appropriate credit lines of the return. Any discrepancies may delay the use of your credits.

Tax returns are due March 1. **No authority** exists for granting extensions of time for filing 2006 return or for payment of annual taxes or the quarterly installments due. The 2006 quarterly installments due for premium tax and/or retaliatory tax were based on the prior year's tax times 25% per Missouri Statute. Quarterly installments were not due for the workers' comp admin tax due to the 2006 workers' comp tax rate of zero percent. All quarterly installment payments were due March 1, June 1, September 1, and December 1. The fifth reconciling payment of the certified 2006 annual taxes will be included on your June 2007 assessment.

You will receive your notice(s) of assessment of 2007 quarterly tax installments due from the Department of Revenue for these dates except March. The March blank assessment(s) has been included with this return in the annual statement packet. If you are writing worker's comp premium you will receive two assessment per quarter, one for the premium tax and/or retaliatory tax and one for the workers' comp admin tax. **Please use these assessments provided 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, Financial Institutions and Professional Registration 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 your Missouri Supplement to Page 20 (MO 375-0381), a copy of your Missouri Page 20 and Schedule T from your Annual Statement to this return.

Checks should NOT be sent with this tax return. The March 1 estimated quarterly payment for 2007 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(s). Do not make a payment of your annual tax(s) at this time. The annual tax payment(s) due will be included on your June 2007 assessment(s) which will be mailed to you around the first of May.

See page 10 of this return for a check list 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.

If you are writing workers' comp policies with deductible options, please see the Workers' Comp Administrative Surcharge section on page 5 of the return for instructions and payment information.

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 _____ and that the attached is a true, full and correct statement of Missouri direct premiums received during the year of 2006 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)	

PREMIUM TAX - Chapter 148

- 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 Workers' Comp.) . \$ _____
 - d. Less Health Insurance Benefits (Per Group Accident & Health Loss Report) \$ _____
 - 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.** Photo-copies of receipts/cancelled checks must be attached to tax return. (See pg. 6 for breakdown)

	Total Credit Available For Current Year	Amount Deducted On This Return
a. Income Tax (148.400 RSMo)		\$ _____
b. Franchise Tax (148.400 RSMo)		\$ _____
c. 2006 Examination Fees (148.400 RSMo)	\$ _____	\$ _____
d. Registration Fees (148.400 RSMo)		\$ _____
e. MO Health Insurance Pool (376.975 RSMo)	\$ _____	\$ _____
f. Exam Fee Carryover from 2003-2005 credits (148.400 RSMo)		\$ _____
g. Medical Malpractice Joint Underwriting Association Credit (383.160 RSMo)		\$ _____
- 4. **Net Tax to be carried forward to Line 15, Page 4** \$ _____
- 5. **Credits Allowed.** Attach Receipts. See #3 above.
 - a. Personal Property Tax (148.400 RSMo)(See pg. 6 for breakdown) \$ _____
 - b. Missouri P & C Ins. Guaranty Association Credit (375.774 RSMo) \$ _____
 - c. Missouri Life & Health Guaranty Assn. Credit (376.745 RSMo) \$ _____
 - d. Affordable Housing (32.111 RSMo) \$ _____
 - e. Neighborhood Development (32.105 RSMo) \$ _____
 - f. Neighborhood Assistance (32.115 RSMo) \$ _____
 - g. Infrastructure Development (100.286 RSMo) \$ _____
 - h. Development and Reserve (100.286 RSMo) \$ _____
 - i. Export Finance Funds (100.286 RSMo) \$ _____
 - j. BUILD Business Development (100.850 RSMo) \$ _____
 - k. Mo Bonds Guarantee (100.297 RSMo) \$ _____
 - l. New or Expanded Business Facility (135.110 RSMo) \$ _____
 - m. Enterprise Zone/Urban Redevelopment (135.200 RSMo) \$ _____
 - n. Special Needs Child (135.327 RSMo) \$ _____
 - o. Low Income Housing (135.352 RSMo) \$ _____
 - p. Small Business Investment (135.403 RSMo) \$ _____
 - q. Youth Opportunities (135.460 RSMo) \$ _____
 - r. CAPCO Investment (135.500 RSMo) \$ _____
 - s. Neighborhood Preservation (135.535 RSMo) \$ _____
 - t. Rebuilding Communities (135.535 RSMo) \$ _____
 - u. Transportation Development (135.545 RSMo) \$ _____
 - v. Domestic Violence Shelters (135.550 RSMo) \$ _____
 - w. Maternity Home Facilities (135.600 RSMo) \$ _____
 - x. Film Production Investment (135.750 RSMo) \$ _____
 - y. Historic Structure Rehabilitation (253.557 RSMo) \$ _____
 - z. Seed Capital/Innovations Investment (348.302 RSMo) \$ _____
 - aa. Agricultural Utilization (348.430 RSMo) \$ _____
 - bb. New Generation Cooperative Incentive (348.432 RSMo) \$ _____
 - cc. Redevelopment/Jobs Investment (447.708 RSMo) \$ _____
 - dd. Remediation (447.708 RSMo) \$ _____
 - ee. Demolition (447.708 RSMo) \$ _____
 - ff. Small Business Incubator (620.495 RSMo) \$ _____
 - gg. New Enterprise Creation (620.650 RSMo) \$ _____
 - hh. Qualified Research (620.1039 RSMo) \$ _____
- 6. **Net Missouri tax due (Round to nearest whole dollar)** \$ _____

COMPANY NAME		NAIC NO.
TAX RETURN CONTACT PERSON		TELEPHONE #

MISSOURI TAXES CONTINUED FROM PAGE 2

WORKERS' COMPENSATION ADMINISTRATIVE TAX - Chapter 287 - DO NOT INCLUDE EXCESS WORKERS' COMPENSATION PREMIUM

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. Must Agree With Missouri Page 20 and Equal Lines 9a., 10a., and 11a. \$ _____
9. a. Total Audit and/or Additional Premium Collected on Policies with 2004 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 \$ **0.00**
- d. Total Amount \$ _____
- e. Tax at 1% \$ _____
10. a. Total Audit and/or Additional Premium Collected on Policies with 2005 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 \$ **0.00**
- d. Total Amount \$ _____
- e. Tax rate 0% \$ _____
11. a. Total Premiums Written for 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 \$ **0.00**
- d. Total Amount \$ _____
- e. Tax rate 0% \$ _____
12. Tax Payable Line 9e. plus 10e. plus 11e. \$ _____
13. Credits Allowed (148.400 RSMo) Photo-copies of receipts must be attached. (See pg. 6 for breakdown)
- a. Income Tax \$ _____
- b. Franchise Tax \$ _____
- c. 2006 Examination Fees (148.400 RSMo) \$ _____
- d. Registration Fees \$ _____
14. Net Tax (To be carried forward to Line 16, Page 4) \$ _____
15. Less Personal Property Tax Credit (148.400 RSMo) Photo-copies of receipts must be attached. \$ _____
16. **Net Missouri Workers' Compensation tax due** (Round to nearest whole dollar) \$ _____

COMPANY NAME	STATE OF DOMICILE
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RETALIATORY COMPARISON (375.916 RSMo.)

In order to compute the retaliatory tax due, the Missouri Department of Insurance, Financial Institutions and Professional Registration requires that you file with this Department a tax return that a hypothetical Missouri insurance company would be required to file in your state of incorporation. Complete the return using the amount and mix of premiums that you are writing in **Missouri**. This return is to accompany your Missouri tax return on March 1st.

The retaliatory portion of the Missouri tax return compares the aggregate burden which would be placed upon your company by the State of Missouri with the aggregate burden which would be placed by your state of incorporation upon a hypothetical Missouri company doing the same amount of business that your company is doing in Missouri. Include all taxes, license fees, assessments, etc. that would be payable by a Missouri company doing business in your state during 2006.

Agent information on line 4 should reflect the Insurance Producers Report you submitted to us on or before February 10, 2007. Please include the fees charged by your state for new appointments, terminations, and renewals in your state of incorporation column, see page 9.

Examination Fees - If in your state of incorporation the insurer bears the cost of examinations, examination fees would be a burden upon a Missouri company operating in your state. Examination fees paid to the State of Missouri should be listed on line 9 in both the Missouri column and state of incorporation column. Alternatively, you may calculate the cost of examinations such as those which were conducted for your company operating in Missouri for a hypothetical Missouri company of a comparable size operating in your state of incorporation. This calculation should be based upon the number of man-hours required for the Missouri examination. This calculation, rather than the Missouri examination fee cost, may be listed on line 9 in the state of incorporation column. Should you choose to calculate the cost of examination for a hypothetical Missouri company operating in your state, you should show your calculations of this amount.

Risk Retention Groups - Your 2006 Annual Renewal Fees were \$100 per Missouri regulations.
 Foreign Title Insurance Companies - Your 2006 Annual Renewal Fees were \$750.
 All Other Foreign Insurance Companies - Your Annual Renewal Fee paid on July 1, 2006, was \$800.
 You should receive an invoice for the 2007 Annual Renewal Fee approximately June 1, 2007. DO NOT include this amount with your tax payment.

Please report ALL taxes, fees, and assessments to which a Missouri company operating in your state would have been subject to during the 2006 calendar year.

State of Missouri Basis	State of Incorporation Basis
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READ INSTRUCTIONS CAREFULLY - ATTACH RECEIPTS

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 _____ @ your state's rate _____		
Missouri Terminations _____ @ your state's rate _____		
Total Missouri Renewals _____ @ your state's rate _____		
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	XXXXXXXXXXXXXX	_____
12. Ocean Marine Tax	XXXXXXXXXXXXXX	_____
13. Maintenance Taxes	XXXXXXXXXXXXXX	_____
14. Other Taxes (Specify)		
_____	XXXXXXXXXXXXXX	_____
_____	XXXXXXXXXXXXXX	_____
_____	XXXXXXXXXXXXXX	_____
15. Premium Tax, (MO column from Line 4, Page 2)	_____	_____
16. Workers' Compensation Premium Tax (MO from Line 14, Page 3)	_____	_____
17. TOTAL TAXES, LICENSES AND FEES	(a) _____	(b) _____
18. Retaliatory Tax Amount (Subtract Line 17 (a) from Line 17 (b) (Round to nearest whole dollar)		\$ _____

INSTRUCTIONS

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.

With this return in the annual statement packet, you should have received a Quarterly Administrative Surcharge Report Form for the 2007 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 2007. 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; see Industry/Forms/Tax Forms.

NO PAYMENT IS DUE NOW 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, 2007, 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.

WORKERS' COMPENSATION ADMINISTRATIVE SURCHARGE

- | | |
|---|----------|
| 1. Total Amount of Premium Reduced for Deductible Policies in the 2006 Calendar Year
(The total of Lines 2a., 3a., and 4a. must equal Line 1.) | \$ _____ |
| 2. a. Any Additional/Audit Premium Reduced for Deductible Policies with 2004 Effective, Renewal,
or Anniversary Dates | \$ _____ |
| b. Workers' Comp Administrative Surcharge rate at 1% | \$ _____ |
| 3. a. Amount of Premium Reduced for Deductible Policies with 2005 Effective, Renewal,
or Anniversary Dates | \$ _____ |
| b. Workers' Comp Administrative Surcharge rate at 0% | \$ _____ |
| 4. a. Amount of Premium Reduced for Deductible Policies with 2006 Effective, Renewal,
or Anniversary Dates | \$ _____ |
| b. Workers' Comp Administrative Surcharge rate at 0% | \$ _____ |
| 5. Net Workers' Compensation Administrative Surcharge Due (Line 2b. plus 3b. plus 4b.) | \$ _____ |

TAX CREDITS CLAIMED

Tax credits should be calculated proportionately between premium and workers' compensation premium 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. **Round to the nearest whole percent.**

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	_____	_____	_____
2006 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 5c for premium tax credit.

ASSESSMENT YEAR	ASSESSMENT AMOUNT	PERCENT	CREDIT
2001 HEALTH		20%	
2002 HEALTH		20%	
2003 HEALTH		20%	
2004 HEALTH		20%	
2005 HEALTH		20%	
TOTAL			

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 5b for premium tax credit.

ASSESSMENT	ASSESSMENT AMOUNT	PERCENT	CREDIT
2003 AUTO		33.2%*	
2003 OTHER		33.2%*	
2003 WORK. COMP.		33.2%*	
2004 AUTO		33.4%	
2004 OTHER		33.4%	
2004 WORK. COMP.		33.4%	
2005 AUTO		33.4%	
2005 OTHER		33.4%	
2005 WORK. COMP.		33.4%	
TOTAL			

* LESSER OF .334 OR REMAINING BALANCE

COMPANY NAME	NAIC NO.
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GROUP ACCIDENT AND HEALTH LOSS REPORT

1 LINE OF BUSINESS	2 DIRECT PREMIUM WRITTEN	3 DIRECT PREMIUM EARNED	4 DIVIDENDS PAID OR CREDITED	5 DIRECT LOSSES PAID	6 DIRECT LOSSES INCURRED	7 DIRECT LOSSES UNPAID
13. GROUP ACCIDENT AND HEALTH						
1. EMPLOYER GROUPS						
2. UNION GROUPS						
3. MULTIPLE EMPLOYER TRUSTS						
4. ASSOCIATION GROUPS						
5. FICTITIOUS 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.

AGENTS REPORT

Complete according to **Insurance Producers Report** filed with us on or before February 10.

Amounts reported here should be reported on page 4, line 4 of the Retaliatory Comparison

- 1) Producer appointments made during 2006 in Missouri January 1 - December 31 _____
- 2) Producer terminations during 2006 in Missouri January 1 - December 31 _____
- 3) Total producers licensed in Missouri as of December 31, 2006 _____

If your state of domicile would charge a Missouri company an annual renewal fee for agents licensed, a fee for new agent appointments, and/or a fee for agent terminations, report the correct number of each of the above at the fees charged by your state on page 4, line 4 in the State of Incorporation column of the Retaliatory Comparison.

Please explain the method of calculation of your agent fees shown on line 4, page 4 if there are any variances.

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

The following items should be included with your 2006 premium tax return, which is due March 1, 2007. 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. Discrepancies in reporting the credits on the appropriate lines may delay the use of the credits.

Also, be sure to submit your Insurance Producers Report (included with the annual statement packet) to us by February 10th. If you do not have a copy of this report you may obtain it on our website at www.insurance.mo.gov; see Industry/Forms/Tax Forms/2006 Insurance Producers Report.

- Bar Codes for the premium tax return.
- A copy of your Missouri Page 20.
- A copy of your Missouri Supplement to Page 20. A blank Missouri Supplement is sent to you on November 15th of each year and is to be completed and returned by March 1 of the following year to the Statistical Section of the Missouri Department of Insurance, Financial Institutions and Professional Registration. A blank Supplement and Instruction can be found on the website at www.insurance.mo.gov; see Industry/Forms/Statistics. If you have any questions pertaining to the Missouri Supplement you may contact Theresa Case at (573) 526-3911.
- A copy of your Schedule T.
- A copy of your State of Incorporation's tax return completed using Missouri premium.
- A copy of your Missouri Supplement to Page 20 must be submitted, in addition, page 8 of the return must be completed if you are taking the deduction for the Health Insurance Benefits (Losses) for employer groups and unions on page 2, line 1d.
- Copies of receipt(s) and canceled check(s) for any exam fees taken as a credit.
- Copy of annual registration receipt and proof of payment to the Missouri Secretary of State for Registration Fee taken. 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 receipt(s) or canceled check(s) for any MO Health Insurance Pool credit taken.
- Copies of assessment(s) for any Medical Malpractice Joint Underwriting Association credit(s) taken.
- 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 (first year) and 8609-A's/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 and dates the credit will be disallowed.
- Approved credit receipt(s) from issuing agencies for credit(s) taken on the premium tax return on lines 5d thru 5hh. See item above for Low Income Housing Credit.
- Copies of receipt(s) and canceled check(s) for any other credit(s) taken on the premium tax return.
- Copies of receipt(s) and canceled check(s) for amounts in MO column of the Retaliatory Comparison page.
- Casualty Companies writing workers' compensation premiums will need to calculate the following credits proportionately between total premiums and workers' compensation premiums: income taxes, franchise taxes, examination fees, registration fees and personal property taxes. Round the ratio to the **nearest whole percent**. DO NOT deduct Exam Fee Carryover from Workers' Comp tax.

Be sure to include the following in the state of incorporation column on the Retaliatory Comparison Page 4 of the Missouri Premium Tax Return. You must attach a copy of your state's hypothetical return using Missouri premiums.

- Annual Statement fee.
- Certificate of Authority renewal fee.
- Your state's producer information from the Insurance Producers Report form submitted by your company (due by February 10).
- Any fees for assessments that would be charged to a Missouri company doing business in your state of domicile using your Missouri premium to calculate the assessments.

STAPLE HERE

Attach the following behind the Missouri tax return:

- hypothetical state of domicile tax return completed using your Missouri business.
- copies of receipts for all tax credits
- copies of your annual statement Missouri page, a copy of your Page 20 Supplement for Casualty Companies, and a copy of your annual statement Schedule T.

Complete your state of domicile tax return on the basis of your Missouri business as if you were a Missouri domiciled company doing business in your state. All assessments, fees, and taxes which would be charged a Missouri company should be included for retaliatory purposes. If information required to complete your state of incorporation return is not available until a later date (i.e. NY CT-33, IL Corporate Income & Replacement Income) please complete and file as soon as possible.

