GOVERNMENT OF THE DISTRICT OF COLUMBIA

IA 23_L (Rev. 01/03)

DEPARTMENT OF INSURANCE AND SECURITIES REGULATION

INSURANCE BUREAU

WASHINGTON, D.C.

for office use only

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2002 INSURANCE TAX RETURN

DUE OR POSTMARKED ON OR BEFORE MARCH 1,2003

Name of Company:	Contact Person:	Group Code ('02): NAIC Co. Code: ----- Group Code ('01): (If changed)
Mailing Address:	Phone No.: Fax No.: E-Mail:	State of Incorporation: FEIN No: -
Street Address:		Date Licensed in D.C.
Former Name, NAIC Company Code, State of Domicile and/or address if Changed Since Last Premium Tax Return:		

All insurers must file a tax return, whether or not any premiums were written during the calendar year. Foreign and alien insurers must complete Part I and Part II.

☐ **Life & Health**

NOTE: PLEASE DO NOT STAPLE MULTIPLE TAX RETURNS TOGETHER

PART I PREMIUM TAX: Amounts that do not agree with Schedule T and State Business Page must be explained on a separate sheet. **Please attach a reduced (8 1/2 x 11) copy of Schedule T and the State Business Page (except Title companies). Also, attach verification for qualified premiums deductions, D.C. Codes §§ 47-2608, 31-205 (1) (B),** per IRS Code sections 401, 403, 404, 408, or 501(a).

1. **Total Gross Premiums: (From Schedule T)** — **Annuity Considerations (Tax Exempt, Effect. 1/1/99)** — **(Life companies only)**
   - 1a. **Life** $ _____.00 — **A&H** $ _____.00
   - 1b. Less Qualified Premiums $ _____.00 — $ _____.00
2. **Net Written Premiums (Line 1a – Line 1b)** **(Life)** $ _____.00 — **(A&H)** $ _____.00
3. **Deductions:**
   - 3a. FEHB program premiums $ XXXXXXXXXXXXXX.00 — $ _____.00
   - 3b. Premiums returned on policies not taken $ _____.00 — $ _____.00
   - 3c. Dividends paid in cash or used by policyholders in payment of renewal premiums $ _____.00 — $ _____.00
4. **Total Deductions** (Lines 3a to 3c) $ _____.00 — $ _____.00
5. Net Taxable Premiums: (Line 2 minus Line 4) **If negative, enter zero.** $ _____.00 — **If negative, enter zero.** $ _____.00
6. Premium Tax Rate **1.7 percent** **X .017** — **X .017**
7. Premium Tax (Line 5 x Line 6) $ _____.00 — $ _____.00
8. Finance, service and other charges not included in Line 2 $ _____.00 **X.017** = $ _____.00
9. **Total Premium Tax (Line 7 + Line 8) (LIFE + A&H + Finance and Serv. Chg.)** $ _____.00
10. **Retaliatory Tax (PART II, Line 9)** + $ _____.00
11. **D.C. Total Tax Liability (Line 9 + Line 10)** $ _____.00
12. **Applied Credits** $ _____ + Installment Payments made during the year $ _____ = $ _____.00
13. **Life and Health Guaranty Fund Tax Credits (Class B assessments only)** $ _____.00
    Please attach copies of the 2001 Assessment Invoice or the 2001 "Certificate of Contribution," along with the completed L&H Guaranty Fund Assessment form.
    (ATTENTION: Before completing, see items 3 & 4 of the Insurance Tax Fling Instructions.)
14. **Net Taxes due (Line 11 minus Lines 12 and 13)** $ _____.00
15. Penalty (After March 1 postmark, 8% per month until paid, D.C. Code § 47-2609) $ _____.00
16. Total amount paid (Line 14 + Line15) $ _____.00
17. If Line 14 is negative, **indicate amount of overpayment to be credited to June 1** ☐ **Installment** + $ _____.00
18. If Line 14 is negative, **indicate Refund Due** ☐ (Line 14 plus Line 17) $ _____.00

SEE PAGE 3 FOR MAILING ADDRESS – PLEASE USE THAT MAILING ADDRESS ONLY

For Dept. Use Only:
LOCKBOX
BATCH # _____

PART II **RETALIATORY TAX:** Please include **all taxes** required of a District of Columbia company in your state of incorporation for identical premium income. This part must be completed by all foreign and alien insurers whether or not any retaliatory tax is due. **(Do not include fees or assessments in the retaliatory tax computation.)**

1. **Total Gross Premiums (PART I, Line 1a + Line 8 [Finance and Serv. Chg. Premiums])** $_____.00

2. Less deductions authorized by your state of incorporation: (explain) **Deductions**

   2a. _____ $_____.00

   2b. _____ $_____.00

   2c. _____ $_____.00

   2d. _____ $_____.00

   2e. _____ $_____.00

   2f. **Total Deductions** (lines 2a to 2e) $_____.00

3. Taxable Premiums (line 1 minus line 2f) $_____.00

4. Percentage rate X _____ %

5. Premium Tax $_____.00

6. Other Taxes. **Do not include any fees or assessments** (Please itemize)

	Indicate Type of Tax	Tax Rate	Tax Amount
6a.	_____	X_____ %	$_____.00
6b.	_____	X_____ %	$_____.00
6c.	_____	X_____ %	$_____.00

   6d. **Total Other Taxes** (lines 6a to 6c) $_____.00

7. **Total Domicile State Tax (line 5 plus line 6d)** $_____.00

8. Less D.C. premium tax basis (PART I, line 9) $_____.00

9. **Retaliatory Tax Due (line 7 minus Line 8); If negative enter zero** $_____.00

The Authorized Tax Officer should pay careful attention to the following questions and instructions.

		Yes	No
1.	**Has the tax return been signed?**	❑	❑
2.	**Is Schedule T attached?**	❑	❑
3.	**Is the D.C. Business Page attached? (Except Title Co)**	❑	❑
4.	**Are the 2001 L&H Guaranty Fund Class B Assessment Invoice and the Guaranty Fund Forms attached? (Required if tax credit is taken on Page 1, Line 13, otherwise the tax return will be rejected.)**	❑	❑
5.	**Is there a check attached?**	❑	❑
6.	**Has the check been signed?**	❑	❑

		Yes	No
7.	Is the check made payable to the D.C. Treasurer?	❑	❑
8.	Is there a separate check for each company?	❑	❑
9.	Indicate check number _____ Amount $ _____		
10.	Is there a carry forward credit?	❑	❑
11.	Is there a refund due?	❑	❑

The following mailing instructions must be strictly observed. Failure to do so may result in your company's checks being lost or payments not being credited in a timely manner.

Please send tax return and checks to the following (LOCKBOX) address only:
Premium tax checks should be made payable to the D.C. TREASURER.

D.C. TREASURER
INSURANCE BUREAU
P.O. BOX 92180
WASHINGTON, D.C. 20090-2180

The undersigned principal officer and authorized tax officer of the company, jointly and severally certify, under penalties provided by the laws of the District of Columbia, that this premium tax return (including accompanying schedules and statements) has been examined by all signatories and is to the best of their knowledge, information, and belief, a true, correct and complete premium tax return, made in good faith for the taxable period indicated.

Signed by Principal Officer (or authorized official)	Title	Date
Signed by Authorized Tax Officer	Title	Date