

STATE OF ALABAMA
DEPARTMENT OF INSURANCE
ANNUAL PREMIUM TAX STATEMENT - FOREIGN LIFE INSURANCE COMPANY
for the Year Ending December 31, _____

PD-B

INSTRUCTIONS

PENALTIES – Any Company failing to file its **Premium Tax Return** (even when no tax is due) or failing to pay such taxes on a timely basis shall be subject to a penalty of \$1,000 to \$10,000, to be assessed by the Commissioner.

RETURNS MUST BE RECEIVED BY THE DUE DATE TO BE ACCEPTED AS TIMELY FILED.

Please use the following checklist to assure that all the necessary items are included with your Premium Tax Filing.

- () Supporting documentation for each credit taken on the reverse side should be e-mailed to premiumtax@insurance.alabama.gov.
The name of the company and the year must be stated in the subject line.
- () Make checks payable to the: Alabama Department of Insurance.
- () Submit **ONE CHECK** for Premium Taxes, **ONE CHECK** for License Renewal/Filing Fees, and **ONE CHECK** for Retaliatory Tax.
- () Please mail the following documents to the address below: Annual Premium Tax Return and checks, and the Application for License Renewal. **These items should be mailed together.**

POSTAL SERVICE

Alabama Department of Insurance
c/o Compass Bank
P. O. Box 830691
Birmingham, AL 35283-0691

COURIER OR EXPRESS SERVICE

Alabama Department of Insurance
c/o Compass Bank
701 South 32nd Street
Birmingham, AL 35233

NAIC# _____

COMPANY NAME _____

COMPANY MAILING ADDRESS _____

CONTACT PERSON _____ TELEPHONE _____

CONTACT PERSON'S E-MAIL ADDRESS _____

LICENSE RENEWAL FEES	
FEES: Renewal of Certificate of Authority	PI \$ 505.00
Annual Statement Filing Fee: Check No. _____	PJ \$ 25.00

STATE OF _____, COUNTY OF _____

_____, President and _____ Secretary

of the _____ Insurance Company
being duly sworn, each for himself, deposes and says, that they are the above described officers of said Company and that the foregoing statement of business transacted during such year and showing the true status of same on December 31, of such year, is full and correct according to the best of their information, knowledge and belief, respectively.

Subscribed & sworn before me this _____

_____ President

Day of _____, 20 _____.

_____ Secretary

My commission expires _____

_____ Notary Public

STATE OF ALABAMA
DEPARTMENT OF INSURANCE
ANNUAL PREMIUM TAX STATEMENT - FOREIGN LIFE INSURANCE COMPANY
for the Year Ending December 31, _____

NAME OF COMPANY _____

PREMIUMS less DIVIDENDS & RETURNS

1.	LIFE:				
	a) **Face amount equal to or less than \$5,000	FAL5--	\$ _____	X <u>.5%</u>	= \$ _____
	b) Face amount greater than \$5,000 up to and including \$25,000	FAM5--	\$ _____	X <u>1.0%</u>	= \$ _____
	c) Face amount greater than \$25,000	FAM25--	\$ _____	X <u>2.3%</u>	= \$ _____
	d) Group LIFE	GL----	\$ _____	X <u>2.3%</u>	= \$ _____
2.	HEALTH:				
	a) Groups with less than 50 participants	GL50--	\$ _____	X <u>.5%</u>	= \$ _____
	b) Other Health	OH--	\$ _____		
	LESS: Medicare & Medicaid Supplement policies	MMP-	\$ _____		
	LESS: Employer sponsored plans for govt. employees	EGP--	\$ _____		
	Total Taxable Other Health	TOP--	\$ _____	X <u>1.6%</u>	= \$ _____
3.	GROSS PREMIUM TAX DUE:				\$ _____
4.	***DEDUCTIONS/CREDITS				
	a) Ad valorem taxes paid on property owned & occupied as the insurer's principal office in Alabama		\$ _____		
	b) Ad valorem taxes paid on property in Alabama at least 50% occupied by insurer		\$ _____		
	c) Ad valorem taxes paid directly or in the form of rent to a third-party landlord on the insurer's offices in Alabama, apportioned by the square foot area occupied by the insurer.		\$ _____		
		ADV----	\$ _____		lines 4a - 4c
	d) All assessments paid during the year to the Alabama Health Insurance Plan	AHIP----	\$ _____		
	e) All examination expenses paid to the Alabama Commissioner of Insurance	EXAM--	\$ _____		
	f) 60% of Alabama franchise and privilege taxes paid	FT--	\$ _____		
	g) 20% of Guaranty Fund Assessments for each of 5 years following the year of payment	GFA--	\$ _____		
5.	Total Deductions (lines 4a - 4g)	Totaled-----	\$ _____		
6.	NET PREMIUM TAX DUE BEFORE CAPCO CREDIT (line 3 less line 5; if 5 is greater, enter 0)				\$ _____
7.	LESS: CAPCO CREDIT *Only certified investors who have been allocated a premium tax credit pursuant to AL code section 40-14B are eligible for this credit.				\$ _____
8.	NET PREMIUM TAX DUE AFTER CAPCO CREDIT (line 6 less line 7)				\$ _____
9.	LESS: Quarterly Premium Tax Payments				\$ _____
10.	LESS: Prior Year Overpayment				\$ _____
11.	PREMIUM TAX PAID (line 8 less lines 9 and 10)	PD----	\$ _____		

**** Line items 1a, 1b, 2a, and 2b-(tax-exempt premium only) require supporting documentation. A policy run, which can be obtained from the Company's underwriting unit will suffice as documentation.**
***** Lines 4a - 4g require two forms of documentation. If documentation is not included, the deduction will not be allowed. All documentation must include a canceled check or verification of EFT payment. The second form of documentation may include a bill, an assessment, or a franchise tax return.**

Guaranty Fund Assessment Credit

Assessment Year	Assessment Base	Percentage	Assessment Credit
		<i>Carry Over Credit</i>	

STATE OF ALABAMA
DEPARTMENT OF INSURANCE
Retaliatory Tax Statement

for the Year Ending December 31, _____

INSTRUCTIONS

PENALTIES: Any Company failing to file its Premium Tax Return (even when no tax is due) or failing to pay such taxes on a timely basis shall be subject to a penalty of \$1,000 to \$10,000, to be assessed by the Commissioner.

RETURNS POST MARKED ON THE DUE DATE WILL BE ACCEPTED AS TIMELY FILED.

Please use the following checklist to assure that all the necessary items are included with your Tax Filing.

- () Include supporting calculations for Retaliatory Statement, i.e. a retaliatory statement from the Insurer's state of domicile.
- () Make checks payable to: Alabama Department of Insurance. **WE DO NOT HAVE AN EFT ACCOUNT AT THIS TIME.**
- () Please mail Retaliatory Tax Statement and Check to the address below:

POSTAL SERVICE

Alabama Department of Insurance
c/o Compass Bank
P. O. Box 830691
Birmingham, AL 35283-0691

COURIER OR EXPRESS SERVICE

Alabama Department of Insurance
c/o Compass Bank
701 South 32nd Street
Birmingham, AL 35233

NAIC#

Name of Company

Company's Mailing Address

Preparer's Name and Title (Print)

Telephone Number

E-Mail Address of Preparer

RETALIATORY COMPUTATION

When by the laws of any other state, the aggregate taxes and fees which are imposed upon Alabama insurers are in excess of the aggregate taxes and fees imposed by Alabama upon similar insurers of such other state, the same taxes and fees imposed by such state shall be imposed by Alabama on the insurers of such other state.

1.	Amount of tax due your state by a similar Alabama insurer	\$ _____	Your state of domicile premium tax rate _____
2.	Annual Statement filing Fee imposed upon a similar Alabama insurer	\$ _____	
3.	License renewal fee due for a similar Alabama insurer	\$ _____	
4.	Other taxes and fees imposed upon a similar Alabama insurer	\$ _____	
5.	TOTAL (lines 1 - 4)	\$ _____	
6.	Total TAXES you owe figured on an Alabama basis	\$ _____	
7.	Total fees you owe figured on an Alabama basis	\$ _____	
8.	TOTAL (lines 6 and 7)	\$ _____	
9.	TOTAL RETALIATORY TAXES DUE (line 5 less line 8, if negative enter zero)	PG--- \$ _____	

Check Requisition Form

Date: _____

Payee: _____

Address: _____

City, State, Zip: _____

Check Number: _____

Amount of Check: \$ _____

Check Description: _____

_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
		Total	\$ _____

Prepared by

Signature

Date

Approved by

Signature

Date

Check Requisition Form

Date: _____

Payee: _____

Address: _____

City, State, Zip: _____

Check Number: _____

Amount of Check: \$ _____

Check Description: _____

_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
		Total	\$ _____

Prepared by

Signature

Date

Approved by

Signature

Date

Check Requisition Form

Date: _____

Payee: _____

Address: _____

City, State, Zip: _____

Check Number: _____

Amount of Check: \$ _____

Check Description: _____

_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
		Total	\$ _____

Prepared by

Signature

Date

Approved by

Signature

Date

Check Requisition Form

Date: _____

Payee: _____

Address: _____

City, State, Zip: _____

Check Number: _____

Amount of Check: \$ _____

Check Description: _____

_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
		Total	\$ _____

Prepared by

Signature

Date

Approved by

Signature

Date

ADJ schedule placeholder

ADJ schedule placeholder

ADJ schedule placeholder

ADJ schedule placeholder