

**HEALTH ENTITIES**

COMPANY NAME: \_\_\_\_\_ NAIC Company Code: \_\_\_\_\_

Contact: \_\_\_\_\_ Telephone: \_\_\_\_\_

REQUIRED FILINGS IN THE STATE OF: **MONTANA** Filings Made During the Year 2018

(1) Checklist	(2) Line #	(3) REQUIRED FILINGS FOR THE ABOVE STATE	(4) NUMBER OF COPIES*			(5) DUE DATE	(6) FORM SOURCE**	(7) APPLICABLE NOTES
			Domestic		Foreign			
			State	NAIC	State			
		<b>I. NAIC FINANCIAL STATEMENTS</b>						
	1	Annual Statement (8 1/2"X14")	1	EO	xxx	3/1	NAIC	O
	1.1	Printed Investment Schedule detail (Pages E01-E27)	1	EO	xxx	3/1	NAIC	O
	2	Quarterly Financial Statement (8 1/2" x 14")	1	EO	xxx	5/15, 8/15, 11/15	NAIC	P
		<b>II. NAIC SUPPLEMENTS</b>						
	11	Accident & Health Policy Experience Exhibit	1	EO	xxx	4/1	NAIC	
	12	Actuarial Opinion	1	EO	xxx	3/1	Company	BB
	13	Life Supplemental Data due March 1	1	EO	xxx	3/1	NAIC	
	14	Life Supplemental Data due April 1	1	EO	xxx	4/1	NAIC	
	15	Life Supp Statement non-guaranteed elements – Exh 5, Int. #3	1	EO	xxx	3/1	Company	
	16	Life Supp Statement on par/non-par policies – Exh 5 Int. 1&2	1	EO	xxx	3/1	Company	
	17	Long-Term Care Experience Reporting Forms	1	EO	xxx	4/1	NAIC	
	18	Management Discussion & Analysis	1	EO	xxx	4/1	Company	
	19	Medicare Part D Coverage Supplement	1	EO	xxx	3/1, 5/15, 8/15, 11/15	NAIC	
	20	Medicare Supplement Insurance Experience Exhibit	1	EO	xxx	3/1	NAIC	
	21	Risk-Based Capital Report	1	EO	xxx	3/1	NAIC	
	22	Schedule SIS	1	N/A	N/A	3/1	NAIC	
	23	Supplemental Compensation Exhibit	1	N/A	N/A	3/1	NAIC	
	24	Supplemental Health Care Exhibit (Parts 1, 2 and 3)	1	EO	xxx	4/1	NAIC	
	25	Supplemental Health Care Exhibit's Allocation Report	1	EO	xxx	4/1	NAIC	
	26	Supplemental Investment Risk Interrogatories	1	EO	xxx	4/1	NAIC	
		<b>III. ELECTRONIC FILING REQUIREMENTS</b>						
	61	Annual Statement Electronic Filing	xxx	EO	xxx	3/1	NAIC	
	62	March .PDF Filing	xxx	EO	xxx	3/1	NAIC	
	63	Risk-Based Capital Electronic Filing	xxx	EO	N/A	3/1	NAIC	
	64	Risk-Based Capital .PDF Filing	xxx	EO	N/A	3/1	NAIC	
	65	Supplemental Electronic Filing	xxx	EO	xxx	4/1	NAIC	
	66	Supplemental .PDF Filing	xxx	EO	xxx	4/1	NAIC	
	67	Quarterly Statement Electronic Filing	xxx	EO	xxx	5/15, 8/15, 11/15	NAIC	
	68	Quarterly .PDF Filing	xxx	EO	xxx	5/15, 8/15, 11/15	NAIC	
	69	June .PDF Filing	xxx	EO	xxx	6/1	NAIC	
		<b>IV. AUDIT/INTERNAL CONTROL RELATED REPORTS</b>						
	81	Accountants Letter of Qualifications	1	EO	N/A	6/1	Company	
	82	Audited Financial Reports	1	EO	xxx	6/1	Company	AA
	83	Audited Financial Reports Exemption Affidavit	1	N/A	N/A		Company	
	84	Communication of Internal Control Related Matters Noted in Audit	1	EO	N/A	8/1	Company	
	85	Independent CPA (change)	1	N/A	N/A		Company	
	86	Management's Report of Internal Control Over Financial Reporting	1	N/A	N/A	8/1	Company	
	87	Notification of Adverse Financial Condition	1	N/A	N/A		Company	
	88	Relief from the five-year rotation requirement for lead audit partner	1	EO	xxx	3/1	Company	
	89	Relief from the one-year cooling off period for independent CPA	1	EO	N/A	3/1	Company	
	90o	Relief from the Requirements for Audit Committees	1	EO	N/A	3/1	Company	
	91	Request for Exemption to File Management's Report of Internal Control Over Financial Reporting	1	N/A	N/A		Company	
		<b>V. STATE REQUIRED FILINGS</b>						
	101	Certificate of Compliance	0	0	1	3/1	Domicile	Q
	102	Certificate of Deposit	0	0	1	3/1	Domicile	R
	103	Corporate Governance Annual Disclosure***	1	0	0	6/1	Company	
	104	Certificate of Valuation	0	0	1	3/1	Domicile	S
	105	Complaint System Summary	1	0	0	3/1	Company	T
	106	Annual Statement Montana State Page	0	0	1	3/1	Company	
	107	Filings Checklist Page 1 (with Column 1 completed)	1	0	1	3/1	State	
	108	Genetics Program Charge Form (GP-17)	1	0	1	3/1	State	U
	109	Form B-Holding Company Registration Statement	1	0	0	4/30	State	
	110	Form F-Enterprise Risk Report ***	1	0	0	4/30	State	
	111	ORSA ****	1	0	0	4/30	Company	
	112	Insurance Department Financial Examination Report	0	0	1	When available	Domicile	V
	113	Montana Premium Tax Report & Remittance (SAI 25, 27 or 28)	1	0	1	3/1	State	
	114	Quarterly Premium Tax Prepayment Forms (SAI 22 or 23)	1	0	1	4/15, 6/15, 9/15, 12/15	State	W
	115	Quarterly Provider List Updates	1	0	0	3/1, 5/15, 8/15, 11/15	Company	X
	116	Report of Insured Montana Residents (RIMR-17)	1	0	1	3/1	State	Y
	117	Small Employer Group Activity Report (SEHRP-17)	1	0	1	3/1	State	Z
	118	State Filing Fees	1	0	1	3/1	State	
	119	Signed Jurat	0	xxx	1	3/1	NAIC	

\*If XXX appears in this column, this state does not require this filing, if hard copy is filed with the state of domicile and if the data is filed electronically with the NAIC. If N/A appears in this column, the filing is required with the domiciliary state. EO (electronic only filing). \*\*If Form Source is NAIC, the form should be obtained from the appropriate vendor. \*\*\*For those states that have adopted the NAIC Corporate Governance Annual Disclosure Model Act, an annual disclosure is required of all insurers or insurance groups by June 1. The Corporate Governance Annual Disclosure is a state filing only and should not be submitted by the company to the NAIC. Note however that this filing is intended to be submitted to the lead state if filed at the insurance group level. For more information on lead states, see the following NAIC URL: [http://www.naic.org/public\\_lead\\_state\\_report.htm](http://www.naic.org/public_lead_state_report.htm)

\*\*\*\*For those states that have adopted the NAIC updated Holding Company Model Act, a Form F filing is required annually by holding company groups. Consistent with the Form B filing requirements, the Form F is a state filing only and should not be submitted by the company to the NAIC. Note however that this filing is intended to be submitted to the lead state. For more information on lead states, see the following NAIC URL: [http://www.naic.org/public\\_lead\\_state\\_report.htm](http://www.naic.org/public_lead_state_report.htm). \*\*\*\*For those states that have adopted the NAIC Risk Management and Own Risk and Solvency Assessment Model Act, a summary report is required annually by insurers and insurance groups above a specified premium threshold. The ORSA Summary Report is a state filing only and should not be submitted by the company to the NAIC. Note however that this filing is intended to be submitted to the lead state if filed at the insurance group level. For more information on lead states, see the following NAIC URL: [http://www.naic.org/public\\_lead\\_state\\_report.htm](http://www.naic.org/public_lead_state_report.htm)

	<b>NOTES AND INSTRUCTIONS (A-N APPLY TO ALL FILINGS)</b>
A	<p><b>Required Filings Contact Person:</b></p> <p>Montana Commissioner of Securities and Insurance, Examinations Bureau: 406-444-2040 or Fax 406-444-3497 E-mail Addresses: Cheryl Donovan at <a href="mailto:cdonovan@mt.gov">cdonovan@mt.gov</a>; Michelle Scaccia at <a href="mailto:mscaccia@mt.gov">mscaccia@mt.gov</a>; Tim Morris at <a href="mailto:tmorris@mt.gov">tmorris@mt.gov</a></p>
B	<p><b>Mailing Address:</b></p> <p>Montana Commissioner of Securities and Insurance Examinations Bureau 840 Helena Avenue Helena, MT 59601</p>
C	<p><b>Mailing Address for Filing Fees:</b> The mailing address is same as B.</p> <p><b>DOMESTIC Health Service Corporations (HSC) and Health Maintenance Organizations (HMO):</b> The certificate of authority is continuous in nature subject to renewal with payment of \$300 renewal fee. The annual statement filing fee is \$25. Both fees due March 1.</p> <p><b>FOREIGN Health Service Corporations (HSC) and Health Maintenance Organizations (HMO):</b> The certificate of authority is continuous in nature subject to renewal with payment of \$300 renewal fee. Fee due March 1. Applicable State Forms are required for Disability Authority reporting. Please contact Cheryl Donovan with questions.</p> <p><b>Insurers filing Health Blank:</b> The fee of \$1,900 should be included with premium tax return. Payment due March 1.</p>
D	<p><b>Mailing Address for Premium Tax Payments:</b></p> <p><b>HSCs and HMOs:</b> No premium tax applicable.</p> <p><b>Insurers filing Health Blank:</b> Same as B.</p>
E	<p><b>Delivery Instructions:</b> Make checks payable to "Commissioner of Insurance, State of Montana."</p> <p><b>HSC and HMOs:</b> All filings must be postmarked no later than the indicated due date. Please use new HSC/HMO Premium Tax Statement (SAI 25). If due date falls on weekend or holiday, deadline extends to next business day.</p> <p><b>Insurers filing Health Blank:</b> All filings must be postmarked no later than the indicated due date. If due date falls on weekend, deadline is extended to next business day. The premium tax return (Form 25, 27 or 28) with attachments and payment is due March 1. The annual statement Montana State Page should be attached to the tax return.</p> <p>If you are completing tax returns for several affiliated companies within a group, and some or all of the companies have a net amount due, please attach a separate check for each company. <b>DO NOT</b> combine amounts for groups of companies.</p> <p>Note that the tax return requires all companies remit a check for \$1,900 in payment of all Montana filing and renewal fees, plus additional premium taxes due. In the event your company has overpaid premium taxes in 2017, and the overpayment credit is subsequently confirmed by this Department, the credit must be applied toward 2018 quarterly premium tax prepayments.</p> <p>Montana Administrative Rules pertaining to tax payments:  <u>6.6.2706 Adjustments</u> (1) Over the course of the calendar year, the insurer shall make the periodic payment in the amounts specified by ARM 6.6.2704. Any adjustments in the amounts paid must be made in conjunction with the filing of the report and payment of tax on March 1 of each year. Any credit must be carried forward and used to offset future periodic payments.  <u>6.6.2704 Methods of Calculation</u> (1) Every insurer shall pay its quarterly premium tax obligation as follows:  (a) pay an amount equal to 100% of its prior calendar year premium tax in four equal payments, or  (b) pay an amount equal to 90% of current year premium tax obligation, as calculated pursuant to 33-2-705(2), MCA, in four equal payments.  <u>6.6.2707 Cessation of Business</u> (1) If an insurer, on a form approved by the commissioner and under oath, notifies the commissioner that it is no longer writing new or renewing existing insurance policies of any type in the state, the commissioner may waive the periodic payment requirements established in these rules.  <u>6.6.2708 Application of Refund</u> (1) If an insurer, on a form approved by the commissioner and under oath, notifies the commissioner that it is entitled to a refund, the commissioner may authorize a refund. An insurer is not entitled to receive interest on the refund.</p>
F	<p><b>Late Filings:</b></p> <p><b>HSC and HMOs:</b> The commissioner may suspend or revoke a license or impose a fine if filings are not made in time provided [Sections 33-30-107(4) and 33-31-211(2), MCA].</p> <p><b>Insurers filing Health Blank:</b> The commissioner may impose a fine [Sections 33-2-701(6) and 33-2-705(6), MCA] if filings are not made in time provided, or suspend or revoke the certificate of authority of any insurer that fails to pay taxes as required [Section 33-2-705(5), MCA].</p>
G	<p><b>Original Signatures:</b></p> <p>Domestic insurers must submit an annual statement with original signatures on the Jurat page. Foreign insurers may use facsimile signatures or reproductions of original signatures on Signed Jurat page.</p>
H	<p><b>Signature/Notarization/Certification:</b></p> <p>The annual statement must be verified by the oath of the insurer's president or vice-president and secretary or, if a reciprocal insurer, by the oath of the attorney-in-fact or its like officers if a corporation.</p>
I	<p><b>Amended Filings:</b></p> <p>See NAIC Annual Statement Instructions for guidance on amended filings.</p>
J	<p><b>Exceptions from normal filings:</b></p> <p>Companies must submit a written request for an exemption or extension to the Department of Insurance. Foreign companies must include a copy of any exemption or extension received by its state of domicile to receive such from Montana.</p>
K	<p><b>Bar Codes (State or NAIC):</b></p> <p>Montana is not currently using Bar Codes.</p>
L	<p><b>Signed Jurat:</b></p> <p>Domestic insurers must submit an annual statement with original signatures on the Jurat page.</p> <p>Montana waives foreign insurers from filing printed annual statements and NAIC supplements if filed with the state of domicile and the NAIC, and if filed electronically with the NAIC. The Signed Jurat page is due March 1. Facsimile signatures or reproductions of original signatures may be used. In the event that any financial data is refiled or amended, a newly completed Jurat page is required.</p>
M	<p><b>NONE Filings:</b></p> <p>See NAIC Annual Statement Instructions. Exceptions are noted in the instructions.</p>

N	<p><b>Filings new, discontinued or modified materially since last year:</b></p> <p>None of the filings have been discontinued since last year.</p>
O	<p><b>Annual Statement Filing:</b></p> <p><b>Domestic Insurers:</b> The annual statement must be completed in accordance with the current NAIC Annual Statement Instructions and the NAIC Accounting Practices and Procedures Manual, and filed by March 1</p> <p><b>DOMESTIC HMOs Operating as a Plan of a Health Service Corporation:</b> HMOs operating as a plan of a HSC are required to file the following sections from the annual statement on the standard NAIC blank for Health Companies:</p> <p>Cover  Jurat  Statement of Revenue and Expenses  Cash Flow  Analysis of Operations by Lines of Business  Underwriting &amp; Investment Exhibit, Part 1, Part 2, Part 2A, Part 2B, Part 2C, Sections A, B &amp; C, and Part 3  Exhibit 4 – Claims Unpaid and Incentive Pool, Withhold and Bonus (Reported and Unreported)  Exhibit 7 – Part 1, Summary of Transactions with Providers  Exhibit 7 – Part 2, Summary of Transactions with Intermediaries  General Interrogatories  Five-Year Historical Data  Exhibit of Premiums, Enrollment and Utilization</p>
P	<p><b>Quarterly Financial Statement Filing:</b></p> <p><b>Domestic Insurers:</b> The quarterly statements must be submitted to this office by May 15, August 15, and November 15, annually.</p> <p><b>DOMESTIC HMO's Operating as a Plan of a Health Service Corporation:</b> HMOs operating as a plan of a HSC are required to file on the dates noted above the following sections from the quarterly statement on the NAIC blank for Health Companies:</p> <p>Cover  Jurat  Statement of Revenue and Expenses  Cash Flow  Exhibit of Premiums, Enrollment and Utilization  Claims Unpaid and Incentive Pool, Withhold and Bonus (Reported and Unreported)  Underwriting and Investment Exhibit – Analysis of Claims Unpaid – Prior Year – Net of Reinsurance</p>
Q	<p><b>Certificate of Compliance:</b></p> <p>Each foreign insurer shall file a Certificate of Compliance issued by the public official having supervision of insurance in the insurer's state of domicile. It shall certify that the company is duly organized and authorized to transact insurance therein and the kinds of insurance it is authorized to transact. Due March 1.</p>
R	<p><b>Certificate of Deposit:</b></p> <p>Each foreign insurer shall file a Certificate of Deposit issued by the official having supervision of insurance in the insurer's state of domicile. It shall certify the amount and the composition of the deposit maintained by the insurer in another state for the protection of all policyholders, along with a detailed description, including CUSIP# (if available), par value, and/or amortized value and/or market value for each security listed based on the information maintained by insurer's state of domicile. Due March 1.</p>
S	<p><b>Certificate of Valuation:</b></p> <p>Each foreign insurer shall file a Certificate of Valuation issued by the official having supervision of insurance in the insurer's state of domicile. Due as soon as available</p>
T	<p><b>Complaint System Summary:</b></p> <p><b>DOMESTIC HMOs only:</b> Section 33-31-303(1)(e), MCA, states HMOs must annually file a complaint system summary based on the requirements in 33-31-303(1)(d), MCA. There is no particular reporting form provided by this Department, therefore, the HMO may report this information in any format desired, as long as all statutory requirements are included. Due March 1.</p>
U	<p><b>Genetics Program Charge Form (GP-17)</b></p> <p>Pursuant to Section 33-2-712 MCA, an insurer is required to pay a fee of \$1.00 to the Commissioner of Insurance per Montana resident insured under any individual or group disability or health insurance policy on February 1 of each year. Payments for Genetics Program Charges should be made by attaching a <b>SEPARATE CHECK FOR THE AMOUNT DUE</b>. A Genetics Program Charge Form is required if your company is licensed to transact Disability (Health) insurance in Montana. Due March 1. <b>NO FILING REQUIRED IF NO DATA TO REPORT</b></p>
V	<p><b>Insurance Department Financial Examination Report:</b></p> <p>A copy of the domicile state examination report of foreign insurers is required to be filed with this Department as soon as the report is filed by the domicile state as a public document. An electronic filing is accepted in lieu of hard copy filing. Please send to <a href="mailto:cdonovan@mt.gov">cdonovan@mt.gov</a>.</p>
W	<p><b>Quarterly Premium Tax Forms and Instructions (SAI 22 or SAI 23):</b></p> <p><b>Foreign Insurers:</b> Pursuant to Section 33-2-705(7) MCA, and Montana Administrative Rules 6.6.2701 – 6.6.2709, an insurer operating in Montana is required to remit its 2018 premium taxes on a quarterly basis on or before the 15<sup>th</sup> day of the following months: April, June, September, and December.</p> <p><b>6.6.2704 Methods of Calculation</b> (1) Every insurer shall pay its quarterly premium tax obligation as follows:</p> <p>(a) pay an amount equal to 100% of its prior calendar year premium tax in four equal payments, or</p> <p>(b) pay an amount equal to 90% of current year premium tax obligation, as calculated pursuant to 33-2-705(2), MCA, in four equal payments.</p> <p><b>6.6.2707 Cessation of Business</b> (1) If an insurer, on a form approved by the commissioner and under oath, notifies the commissioner that it is no longer writing new or renewing existing insurance policies of any type in the state, the commissioner may waive the periodic payment requirements established in these rules.</p> <p>Include with the 2018 quarterly premium tax remittances a completed voucher form SAI 22 or 23. Each insurer is required to file the quarterly prepayment forms with the Department even if no payment is due. If no direct business will be written in Montana during 2018, <u>return all four voucher forms marked "zero" with the April 15 filing.</u></p> <p>The quarterly premium tax prepayment forms contain line-by-line calculation information, along with additional instructions on the reverse of the quarterly forms.</p> <p>Failure to make sufficient quarterly premium tax prepayments in accordance with the administrative rules may subject your company to the penalties in Section 33-2-705(6) MCA.</p>
X	<p><b>Quarterly Provider List Updates:</b></p> <p><b>DOMESTIC AND FOREIGN HMOs only:</b> HMOs are required to submit quarterly updates to the provider list so that the department is aware of any new or terminated providers. The provider list and quarterly update may be submitted in any logical format desired.</p>
Y	<p><b>Report of Insured Montana Residents (RIMR-17):</b></p> <p>This report is required if your company is licensed to transact Disability (Health) insurance in Montana. Due March 1. <b>NO FILING REQUIRED IF NO DATA TO REPORT</b></p>
Z	<p><b>Small Employer Group Activity Report (SEHRP-17):</b></p> <p>This report is required if your company is licensed to transact Disability (Health) insurance in Montana. Due March 1. <b>NO FILING REQUIRED IF NO DATA TO REPORT</b></p>
AA	<p><b>Audited Financial Statements:</b></p> <p><b>FOREIGN INSURERS ONLY</b> – Please refrain from submitting the Audited Financial Statements to this office until further notice.</p>

BB	<p><b>Statement of Actuarial Opinion:</b></p> <p>Domestic insurers are required to submit the actuarial opinion, including a copy of the actuarial report supporting the actuarial opinion together with related actuarial work papers. Due March 1.</p>
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**General Instructions  
For Companies to Use Checklist**

**Please Note:** This state's instructions for companies to file with the NAIC are included in this Checklist. The NAIC will not be sending their own checklist this year.

**Electronic Filing is intended to be filing(s) submitted to the NAIC via the NAIC Internet Filing Site which eliminates the need for a company to submit diskettes or CD-ROM to the NAIC. Companies are not required to file hard copy filings with the NAIC.**

**Column (1) (Checklist)**

Companies may use the checklist to submit to a state, if the state requests it. Companies should copy the checklist and place an "x" in this column when mailing information to the state.

**Column (2) (Line #)**

Line # refers to a standard filing number used for easy reference. This line number may change from year to year.

**Column (3) (Required Filings)**

Name of item or form to be filed.

The *Annual Statement Electronic Filing* includes the annual statement data and all supplements due March 1, per the *Annual Statement Instructions*. This includes all detail investment schedules and other supplements for which the *Annual Statement Instructions* exempt printed detail.

The *March .PDF Filing* is the .pdf file for annual statement data, detail for investment schedules and supplements due March 1.

The *Risk-Based Capital Electronic Filing* includes all risk-based capital data.

The *Risk-Based Capital .PDF Filing* is the .pdf file for risk-based capital data.

The *Supplemental Electronic Filing* includes all supplements due April 1, per the *Annual Statement Instructions*.

The *Supplemental .PDF Filing* is the .pdf file for all supplemental schedules and exhibits due April 1.

The *Quarterly Electronic Filing* includes the complete quarterly filing and the PDF files for all quarterly data.

The *Quarterly .PDF Filing* is the .pdf file for quarterly statement data.

The *June .PDF Filing* is the .pdf file for the Audited Financial Statements and Accountants Letter of Qualifications.

**Column (4) (Number of Copies)**

Indicates the number of copies that each foreign or domestic company is required to file for each type of form. The Blanks (EX) Task Force modified the 1999 *Annual Statement Instructions* to waive paper filings of certain NAIC supplements and certain investment schedule detail, if such investment schedule data is available to the states via the NAIC database. The checklists reflect this action taken by the Blanks (EX) Task Force. XXX appears in the "Number of Copies" "Foreign" column for the appropriate schedules and exhibits. **Some states have chosen to waive printed quarterly and annual statements from their foreign insurers and have chosen to rely upon the NAIC database for these filings. This waiver could include supplemental annual statement filings. The XXX in this column might signify that the state has waived the paper filing of the annual statement and all supplements.**

**Column (5) (Due Date)**

Indicates the date on which the company must file the form.

**Column (6) (Form Source)**

This column contains one of three words: "NAIC," "State," or "Company." If this column contains "NAIC," the company must obtain the forms from the appropriate vendor. If this column contains "State," the state will provide the forms with the filing instructions (generally, on the state web site). If this column contains "Company," the company, or its representative (e.g., its CPA firm), is expected to provide the form based upon the appropriate state instructions or the NAIC *Annual Statement Instructions*.

**Column (7) (Applicable Notes)**

This column contains references to the Notes to the Instructions that apply to each item listed on the checklist. The company should carefully read these notes before submitting a filing.



MONTANA COMMISSIONER OF SECURITIES AND  
INSURANCE  
840 HELENA AVENUE  
HELENA, MONTANA 59601  
(406) 444-2040

**2017**  
**ANNUAL PREMIUM**  
**TAX STATEMENT**  
**Health Service Corporation (HSC)**  
**Or Health Maintenance**  
**Organization (HMO)**

<b>Insurer Name</b>			<b>NAIC Number</b>	
<b>Company Mailing Address</b>	<b>check if new</b> <input type="checkbox"/>	<b>City</b>	<b>State</b>	<b>Zip Code</b>
<b>Tax Contact Mailing Address</b>	<b>check if new</b> <input type="checkbox"/>	<b>City</b>	<b>State</b>	<b>Zip Code</b>
<b>State of Domicile</b>	<b>Tax &amp; Fee Contact Person</b>		<b>Tax Contact Person Telephone Number</b>	
<b>Tax Contact Email Address</b>			<b>Toll Free Telephone Number for Policyholder Inquiries</b>	

	(A) MONTANA	(B) STATE OF DOMICILE
1. Montana Premiums Written	_____	_____
2. Tax Rate	\$0	_____
3. Premium Tax	N/A	_____
4. Certificate of Authority Continuation Fee per 33-30-204 MCA - <u>Health Service Corporation</u>	\$300	_____
5. Certificate of Authority Continuation Fee per 33-31-212 MCA - <u>Health Maintenance Organization</u>	\$300	_____
6. Annual Statement Filing Fee, <u>Montana Domestic Companies Only</u>	\$25	_____
7. Other (Explain) _____	N/A	_____
8. Total Montana Fees (sum of lines 4 or 5, and 6, col. A)	_____	XXXXXXXXXXXX
9. Total State of Domicile Fees (sum of lines 3, 4 or 5, and 7 col. B)	XXXXXXXXXXXX	_____

The above premium tax statement, is a true and correct report of premiums written in Montana in the past calendar year in accordance with the requirements of the applicable statutes.

<b>Title of Officer</b>	<b>Name of Officer (Type or print)</b>
<b>Date</b>	<b>Signature of Officer</b>

- TAX RETURN CHECKLIST** Did You Remember to:
1. \_\_\_\_\_ Attach Annual Statement Jurat and Montana State Page?
  2. \_\_\_\_\_ Include Total Remittance from line 8 or 9?



MONTANA COMMISSIONER OF SECURITIES AND  
INSURANCE  
840 HELENA AVENUE  
HELENA, MONTANA 59601  
(406) 444-2040

**2017  
ANNUAL PREMIUM  
TAX STATEMENT  
LIFE COMPANIES**

<b>Insurer Name</b>			<b>NAIC Number</b>	
<b>Company Mailing Address</b>	<b>check if new</b> <input type="checkbox"/>	<b>City</b>	<b>State</b>	<b>Zip Code</b>
<b>Tax Contact Mailing Address</b>	<b>check if new</b> <input type="checkbox"/>	<b>City</b>	<b>State</b>	<b>Zip Code</b>
<b>State of Domicile</b>	<b>Tax &amp; Fee Contact Person</b>		<b>Tax Contact Person Telephone Number</b>	
<b>Tax Contact Email Address</b>			<b>Toll Free Telephone Number for Policyholder Inquiries</b>	

**SCHEDULE A -- TAXABLE PREMIUM CALCULATION**

**PREMIUMS**

- 1. Gross life premiums (Ann. Stmt: L/H-pg 24, ln 1, col 5; Health-pg 30, ln 13, col 1) \$\_\_\_\_\_ [1]
- 2. Direct A & H premiums (Ann. Stmt: L/H-pg 24, ln 26, col 1; Health-pg 30, ln 12, col 1) \$\_\_\_\_\_ [2]
- 3. Membership and policy fees and miscellaneous fees \$\_\_\_\_\_ [3]
- 4. Total Premiums Collected (add lines 1 thru 3) \$\_\_\_\_\_ [4]

**DEDUCTIONS**

Dividends paid during the current year but credited to the policyholder in a prior year may not be deducted. Dividends which should have been deducted in a prior year may not be deducted in the current year. Policy coupons are to be considered as dividends for the purpose of this report.

- 5. Dividends paid or credited to policyholders on Life policies (Ann. Stmt. L/H-page 24, line 6.5, column 5)\* \$\_\_\_\_\_ [5]
- 6. Dividends paid or credited to policyholders on A & H policies (Ann. Stmt. L/H-page 24, line 26, column 3)\* \$\_\_\_\_\_ [6]

\* If the dividend deduction does not match the dividends reported on the Montana state page, attach a separate schedule reconciling the difference.

- 7. Medicare Title XVIII exempt from state taxes or fees and/or Federal Employees Health Benefits Plan \$\_\_\_\_\_ [7]
- 8. Total Deductions/Exemptions (add lines 5, 6 and 7) \$\_\_\_\_\_ [8]
- 9. NET TAXABLE PREMIUMS per 33-2-705(1), MCA (line 4 less line 8) \$\_\_\_\_\_ [9]

**SCHEDULE B -- COMPUTATION OF TAX AND FEES**

10.	Premium Tax per 33-2-705(2), MCA (2.75% of line 9)	\$ _____ [10]
11.	Retaliatory Amount per 33-2-709, MCA (from Schedule D, Line 3 or 4)	\$ _____ [11]
12.	TOTAL TAXES (add lines 10 and 11)	\$ _____ [12]
13.	Montana premium tax quarterly pre-payments	\$ _____ [13]
14.	Overpayments of prior year premium taxes (as confirmed by credit letter)	\$ _____ [14]
15.	20% of "Class B" Certificates of Contribution from the Montana Life & Health Insurance Guaranty Assoc. issued in the years 2012-2016, per 33-10-230, MCA ( <u>ATTACH CERTIFICATES OF CONTRIBUTION</u> )	\$ _____ [15]
16.	Empowerment Zone New Employees Tax Credit per 33-2-724, MCA (include copy of certification from Montana Department of Labor and Industry)	\$ _____ [16]
17.	Gross Deductions (add lines 15 and 16)	\$ _____ [17]
18.	Allowable Deductions (enter the smaller of line 10 or line 17)	\$ _____ [18]
19.	Total payments and credits (add lines 13, 14 and 18)	\$ _____ [19]
20.	If line 12 is larger than line 19, DIFFERENCE is <b>TAX DUE</b>	\$ _____ [20]
21.	<b>COMPANIES MUST REMIT \$1,900 IN PAYMENT OF ALL MONTANA FEES</b>	\$ _____ \$1,900.00 [21]
22.	<b>TOTAL REMITTANCE</b> (add lines 20 and 21)	\$ _____ [22]
23.	If line 19 is larger than line 12, DIFFERENCE is <b>ANNUAL TAX OVERPAYMENT</b>	\$ _____ [23]

**OVERPAYMENT must be carried forward and used to offset future quarterly tax payments.**

The above statement, and attached Schedules C and D, are true and correct reports of premiums collected and of authorized deductions pertaining to business transacted in Montana in the past calendar year and are in accordance with the requirements of the applicable statutes.

Title of Officer	Name of Officer (Type or print)
Date	Signature of Officer

**TAX RETURN CHECKLIST** Did You Remember to:

1. \_\_\_\_\_ Attach Annual Statement Montana State Page?
2. \_\_\_\_\_ Include Total Remittance from line 22 (at least \$1,900)?
3. \_\_\_\_\_ Attach documentation for tax credits on lines 15 and 16?
4. \_\_\_\_\_ Indicate your company's NAIC number on front of the tax form?
5. \_\_\_\_\_ Attach explanations for any unusual or extraordinary items?
6. \_\_\_\_\_ Fully complete Schedules C and D and attach them to this statement?



MONTANA COMMISSIONER OF SECURITIES AND INSURANCE  
 840 HELENA AVENUE  
 HELENA, MONTANA 59601  
 (406) 444-2040



**2017**  
**ANNUAL PREMIUM**  
**TAX STATEMENT**  
**FIRE COMPANIES**  
**CASUALTY COMPANIES**

<b>Insurer Name</b>			<b>NAIC Number</b>	
<b>Company Mailing Address</b>	check if new <input type="checkbox"/>	<b>City</b>	<b>State</b>	<b>Zip Code</b>
<b>Tax Contact Mailing Address</b>	check if new <input type="checkbox"/>	<b>City</b>	<b>State</b>	<b>Zip Code</b>
<b>State of Domicile</b>	<b>Tax &amp; Fee Contact Person</b>		<b>Tax Contact Person Telephone Number</b>	
<b>Tax Contact Email Address</b>			<b>Toll Free Telephone Number for Policyholder Inquiries</b>	

**SCHEDULE A - PREMIUM TAX CALCULATION**

1. Total Direct premium income (Ann. Stmt: P/C-pg 19, ln 35, col 1; Health-pg 30, ln 12 & 14, col 1; Title-pg 18, ln 6, col 3) \$ \_\_\_\_\_ [1]
2. Finance and service charges (Ann. Stmt: P/C-page 19 footnote a) \$ \_\_\_\_\_ [2]
3. TOTAL PREMIUMS COLLECTED (add lines 1 and 2) \$ \_\_\_\_\_ [3]
4. Dividends refunded or credited to policyholders (Ann. Stmt.: P/C-page 19, line 35, column 3) \$ \_\_\_\_\_ [4]
5. Federal Exemptions - Medicare Title XVIII/Multi-Peril Crop \$ \_\_\_\_\_ [5]
6. NET PREMIUMS per 33-2-705(1), MCA (line 3 less line 4 and 5) \$ \_\_\_\_\_ [6]
7. PREMIUM TAX per 33-2-705(2), MCA (2.75% of line 6) \$ \_\_\_\_\_ [7]
8. Legal Professional Liability Insurance premium per 33-2-705(2)(b), MCA \$ \_\_\_\_\_ [8]
9. Legal Professional Liability Insurance Premium Tax Differential (2% of Line 8) \$ \_\_\_\_\_ [9]
10. NET PREMIUM TAX (Line 7 less Line 9) \$ \_\_\_\_\_ [10]

**SCHEDULE B - FIRE INSURANCE PREMIUM TAX CALCULATION**

Pursuant to Mont. Code Ann. §33-2-705(3), taxes are due and payable on the fire portion of the net direct premiums on risks resident, situated or located in Montana. Amounts in Column II must match the Montana State Page. Amounts in column V are to be derived by multiplying amounts in column II by percentages in column IV. If the percentage you set in column IV is less than the percentage in column III, provide supporting documentation for that percentage. Mont. Admin. Rule 6.6.4801 - 6.6.4803

	I	II	III	IV	V		
	LINE OF BUSINESS	ANNUAL STMT. PG. 19, COL. 1 DIRECT PREMIUM	PRESUMPTIVELY REASONABLE ALLOCATIONS	ACTUAL % ALLOCATION OF FIRE RISK	DOLLAR AMOUNT OF FIRE PREMIUMS		
11.	Fire		100%	100%		[11]	
12.	Allied Lines		30%			[12]	
13.	Farmowners Multi Peril		40%			[13]	
14.	Homeowners Multi Peril		40%			[14]	
15.a	Commercial Multi Peril (Non-Liability)		50%			[15.a]	
15.b	Commercial Multi Peril (Liability)		35%			[15.b]	
16.	Ocean Marine		12%			[16]	
17.	Inland Marine		15%			[17]	
18.	Other Private Passenger Auto Liability		9%			[18]	
19.	Other Commercial Auto Liability		9%			[19]	
20.	Private Passenger Auto Physical Damage		9%			[20]	
21.	Commercial Auto Physical Damage		9%			[21]	
22.	Aircraft		15%			[22]	
23.	Burglary & Theft		20%			[23]	
24.	Boiler & Machinery		15%			[24]	
25.	Total Net Fire Premiums (add lines 11 thru 24, column V)					\$ _____	[25]
26.	Tax on Fire Insurance Premiums per 50-3-109(1), MCA (2.5% of line 25)					\$ _____	[26]

**SCHEDULE C -- CALCULATION OF TOTAL TAXES AND FEES**

27.	Premium Tax (from line 10)	\$ _____	[27]
28.	Retaliatory Amount per 33-2-709, MCA (from Schedule E, Line 3 or 4)	\$ _____	[28]
29.	TOTAL (Add lines 27 and 28)	\$ _____	[29]
30.	Montana premium tax quarterly pre-payments	\$ _____	[30]
31.	Overpayments of prior year premium taxes (as confirmed by credit letter)	\$ _____	[31]
32.	20% of "Class B" Certificates of Contribution from the Montana Life & Health Insurance Guaranty Assoc. issued in the years 2012-2016, per 33-10-230, MCA (ATTACH CERTIFICATES OF CONTRIBUTION)	\$ _____	[32]
33.	Empowerment Zone New Employees – tax credit (include copy of certification from Montana Department of Labor and Industry).	\$ _____	[33]
34.	Gross Deductions (add lines 32 and 33)	\$ _____	[34]
35.	Allowable Deductions (enter the smaller of line 27 or line 34)	\$ _____	[35]
36.	Total payments and credits (add lines 30, 31 and 35)	\$ _____	[36]
37.	If line 29 is larger than line 36, DIFFERENCE is <b>TAX DUE</b>	\$ _____	[37]
38.	<b>Fire Insurance Premium Tax</b> (from Schedule B line 26)	\$ _____	[38]
39.	<b>COMPANIES MUST REMIT \$1,900 IN PAYMENT OF ALL MONTANA FEES</b>	\$ <u>\$1,900.00</u>	[39]
40.	<b>EXCEPT COMPANIES WRITING LEGAL PROFESSIONAL LIABILITY PAY \$500 IN LIEU OF \$1,900</b>	\$ <u>\$500.00</u>	[40]
41.	<b>TOTAL REMITTANCE</b> (add lines 37, 38 and 39 <u>or</u> 40)	\$ _____	[41]
42.	If line 36 is larger than line 29, DIFFERENCE is <b>ANNUAL TAX OVERPAYMENT</b>	\$ _____	[42]

**OVERPAYMENT must be carried forward and used to offset future quarterly tax payments**

The above statement, and attached Schedules D and E, are true and correct reports of premiums collected and of authorized deductions pertaining to business transacted in Montana in the past calendar year and are in accordance with the requirements of the applicable statutes.

Title of Officer	Name of Officer (Type or print)
Date	Signature of Officer

**TAX RETURN CHECKLIST** Did You Remember to:

1. \_\_\_\_\_ Attach Annual Statement Montana State Page?
2. \_\_\_\_\_ Include Total Remittance from line 41?
3. \_\_\_\_\_ Attach documentation for tax credits on lines 32 and 33?
4. \_\_\_\_\_ Indicate your company's NAIC number on front of the tax form?
5. \_\_\_\_\_ Attach explanations for any unusual or extraordinary items?
6. \_\_\_\_\_ Fully complete Schedules D and E and attach them to this statement?


**SCHEDULE D -- RETALIATORY SCHEDULE  
ATTACHMENT TO 2017 ANNUAL PREMIUM TAX STATEMENT - FIRE & CASUALTY COMPANIES  
STATE OF MONTANA**

	(A) MONTANA	(B) STATE OF DOMICILE
1. Montana Net Premiums (from Schedule A, Line 6)	_____	_____
2. Tax Rate	2.75%	_____
3. Premium Tax (from Schedule A, Line 7)	_____	_____
4. Less 2% of Legal Professional Liability Insurance premium (from Schedule A, Line 8)	( _____ )	_____
5. Net Premium Tax (from Schedule A, Line 10)	_____	_____
6. Certificate of Authority Continuation Fee (the lesser of Schedule C, Line 39 or 40)	_____	_____
7. Annual Statement Filing Fee	N/A	_____
8. Assessment for Insurance Department Operations	N/A	_____
9. Montana Fire Insurance Premium Tax (from Schedule B, Line 26)	_____	N/A
10. Fire Marshal Tax	N/A	_____
11. Other Fire Taxes (explain) _____	N/A	_____
12. Other (explain) _____	N/A	_____
13. Other (explain) _____	N/A	_____
14. Total Montana Taxes & Fees (add lines 5 thru 9, col. A)	_____	XXXXXXXXXX
15. Total State of Domicile Taxes & Fees (add 5 thru 13, col. B)	XXXXXXXXXX	_____

**SCHEDULE E -- CALCULATION OF RETALIATORY TAX  
ATTACHMENT TO 2017 ANNUAL PREMIUM TAX STATEMENT - FIRE & CASUALTY COMPANIES  
STATE OF MONTANA**

1. Enter Amount from Schedule D, Line 15, Col. B \_\_\_\_\_
2. Enter Amount from Schedule D, Line 14, Col. A \_\_\_\_\_
3. If Schedule E, Line 1 is larger than Schedule E, Line 2 enter difference on this line and transfer this amount to Schedule C, Line 28 \_\_\_\_\_
4. If Schedule E, Line 2 is larger than Schedule E, Line 1, enter \$0 on this line and transfer \$0 to Schedule C, Line 28 \_\_\_\_\_

6.6.2708 Application of Refund (1) If an insurer, on a form approved by the commissioner and under oath, notifies the commissioner that it is entitled to a refund, the commissioner may authorize a refund. An insurer is not entitled to receive interest on the refund.

 <p><b>MONTANA COMMISSIONER OF SECURITIES AND INSURANCE</b>          840 HELENA AVENUE          HELENA, MONTANA 59601          (406) 444-2040</p>		<p><b>PREMIUM TAX REFUND REQUEST FORM</b></p> <p>6.6.2708, ARM</p>	
Insurer Name			NAIC Number
Mailing Address	City	State	Zip Code
State of Domicile	Contact Person and Telephone Number	FEIN Number	
<p><b><u>A refund can only be processed if insurer completes the following three items:</u></b></p> <p><input type="checkbox"/> (1) Insurer must complete the calculation in the box at the right</p> <p><input type="checkbox"/> (2) Insurer attaches a completed W-9 form</p> <p><input type="checkbox"/> (3) Please describe in the space below, the reason for the decrease in estimated premium tax liability for 2018</p>		<p><b>Method of calculation for refund.</b>            Calculation subject to audit by Department</p> <p>A. 2017 Overpayment \$ _____</p> <p>2018 Pre-payment Requirement:</p> <p>B. 100% of 2017 Tax \$ _____            or</p> <p>C. 90% of 2018 Tax * \$ _____</p> <p>1. 2017 Overpayment \$ _____            (A from above)</p> <p>2. Prepayment required \$ _____            (B or C from above)</p> <p>3. Amount of Refund \$ _____            (1 minus 2)</p> <p>* Please explain in left hand column.</p>	
Title of Officer		Name of Officer (Type or Print)	
Date		Signature of Officer	
<p>Subscribed and sworn to before me this _____ day of _____, 20 _____.</p> <p style="text-align: right;">_____ (Notary Public)</p> <p>Residing at _____</p> <p>My commission expires _____</p>			



MONTANA COMMISSIONER OF SECURITIES  
AND INSURANCE  
840 HELENA AVENUE  
HELENA, MONTANA 59601  
(406) 444-2040

**GENETICS PROGRAM  
CHARGE**

Mont. Code Ann. § 33-2-712

\_\_\_\_\_  
Name of Company

\_\_\_\_\_  
NAIC Number

\_\_\_\_\_  
Mailing Address - Street or PO Box No.

\_\_\_\_\_  
City, State, Zip

\_\_\_\_\_  
Printed Name and Title of Person Completing Form

\_\_\_\_\_  
Telephone Number

To be charged upon every HEALTH OR DISABILITY INSURER, HEALTH SERVICE CORPORATION and the MONTANA STATE GROUP HEALTH SELF-INSURANCE PLAN an annual fee of **\$1.00** for each Montana resident insured under any **individual or group disability or health insurance policy** which includes dental, vision, long-term care and Medicare supplemental insurance, in effect as of February 1 of each year for the purpose of funding the Genetics Program.

**FORM DUE MARCH 1 – NO FILING REQUIRED IF NO DATA TO REPORT**

***Disability insurance (Section 33-1-207, MCA), including credit disability insurance, is insurance of human beings against bodily injury, disablement, or death by accident or accidental means or the medical expense or indemnity involved; or against disablement or medical expense or indemnity resulting from sickness.***

Please provide explanation if fee (or any portion of fee) is not applicable: \_\_\_\_\_

**Number of Montana residents insured under any individual or group health or disability insurance policy in effect as of February 1, 2018** .....

**Genetics Charge \$1.00** ..... **X** **1.00**

**Total Due . . . (Attach Separate Check for Total Genetics Charge Due)** .....

**Please make your check payable to: Commissioner of Insurance, State of Montana.**

\_\_\_\_\_  
(Printed Name of Officer)

\_\_\_\_\_  
(Title)

\_\_\_\_\_  
(Signature)

State of \_\_\_\_\_

ss.

County of \_\_\_\_\_

\_\_\_\_\_, being duly sworn, says that he/she is an officer of the above named insurance company, and that the foregoing is a full, true and correct statement of the number of Montana residents insured under any individual or group health or disability insurance policy by said company as of February 1, 2018 according to the best of his/her knowledge, information and belief.

Subscribed and sworn to before me this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_.

\_\_\_\_\_  
(Notary Public)  
Residing at: \_\_\_\_\_

Commission Expires: \_\_\_\_\_



MONTANA COMMISSIONER OF SECURITIES  
AND INSURANCE  
840 HELENA AVENUE  
HELENA, MONTANA 59601  
(406) 444-2040

**2017  
SMALL EMPLOYER GROUP  
ACTIVITY REPORT**

A.R.M. 6.6.5050(6)

**NO FILING REQUIRED IF NO DATA TO REPORT**  
(REPORT DUE MARCH 1)

(Name of Insurance Company)

(N.A.I.C. #)

(Mailing Address - Street or PO Box)

(City - State - Zip)

A.R.M. 6.6.5050(6) of the Small Employer Health Insurance Rules requires reporting of the following information pertaining to health benefit plans covering small groups in Montana. A small group is defined as having employed at least 2 but not more than 50 eligible employees during the preceding calendar year and employed at least two employees on the first day of the plan year. Health benefit plan means any hospital or medical policy or certificate providing for physical and mental health care issued by an insurance company, a fraternal benefit society, or a health service corporation or issued under a health maintenance organization subscriber contract. Health benefit plan does not include coverage of excepted benefits if coverage is provided under a separate policy, certificate, or contract of insurance.

**1. TOTAL SMALL GROUP MARKET DATA**

Total small group premiums written in 2017 \$ \_\_\_\_\_

Number of employees covered by policies in force at 12/31/17 \_\_\_\_\_

Number of dependents covered by policies in force at 12/31/17 \_\_\_\_\_

**ON A SEPARATE PAGE, please provide the number of small group contracts, by zip code, in force at 12/31/17.**

**ON A SEPARATE PAGE, please provide a list of all small employer health benefit plans being actively marketed. Include a list of all form numbers used in connection with these plans, and the date of approval for each form. In the case that a health benefit plan is not being actively marketed, specify the date on which the commissioner was notified that the marketing of this plan would be ceased.**

**2. HEALTH PLANS NEWLY ISSUED IN 2017**

Total number of small group contracts newly issued in 2017 \_\_\_\_\_

Number of basic health benefit plans newly issued in 2017 \_\_\_\_\_

Number of standard health benefit plans newly issued in 2017 \_\_\_\_\_

Number of small group contracts issued to small groups that were uninsured for at least 3 months prior to issue \_\_\_\_\_

**3. HEALTH PLANS RENEWED IN 2017**

Total number of small group contracts renewed in 2017 \_\_\_\_\_

Number of basic health benefit plans renewed in 2017 \_\_\_\_\_

Number of standard health benefit plans renewed in 2017 \_\_\_\_\_

Number of small group contracts voluntarily not renewed by employers \_\_\_\_\_

Number of small group contracts terminated or nonrenewed by carrier in 2017, for reasons other than nonpayment of premium \_\_\_\_\_

(Type name of person preparing report)

(Telephone # and extension)

(Email address)

MONTANA COMMISSIONER OF SECURITIES AND INSURANCE



840 HELENA AVENUE  
HELENA, MONTANA 59601  
(406) 444-2040

**Report of Insured  
Montana Residents**  
under health or disability insurance policies  
(report due March 1)

Mont. Code Ann. § 33-2-704

**NO FILING REQUIRED IF NO DATA TO REPORT**

(Name of Company)

(N.A.I.C. #)

(Mailing Address - Street or P.O. Box)

(City-State-ZIP)

Section 33-2-704, MCA, requires each insurer providing health or disability insurance to report the number of Montana residents insured under any policy of individual or group health or disability insurance. If your company provides excess of loss or stop loss health or disability insurance, you must also include in your count of covered individuals all Montana residents whose coverage is reinsured in whole or in part by your company. For the purposes of this report, February 1, 2018 should be used as the date for determining the number of Montana residents insured.

An excess of loss or stop loss health or disability insurer may exclude from its count of insured individuals those who have been counted by a primary health or disability insurer or a primary reinsurer. However, the insurer should include in its count the number of individuals it covers under an excess of loss or stop loss health or disability policy for which the individuals have not been counted by a primary insurer. For example, the insurer should include all individuals in its count if excess of loss or stop loss health or disability insurance policies are issued to self-insured employers or plans, multiple employer welfare arrangements, or any other health insurance situations in which first dollar coverage is not provided by a primary insurer.

**IMPORTANT!** If the number of Montana residents insured by health or disability insurance is not known, provide an estimate as directed on the reverse side of this form.

1. Number of Montana residents insured under any individual or group health or disability insurance policy, including excess of loss or stop loss insurance policies covering health or disability insurance in effect as of February 1, 2018 \_\_\_\_\_
2. The number of insured lives reported on line 1 above is based on (check one of the following boxes):
  - (a) An actual count of lives insured ..... [ ] (actual)
  - (b) An estimated count of lives insured, pursuant to the directions on the reverse side of this form ..... [ ] (estimate)

The foregoing is a full, true and correct statement according to the best of my knowledge, information, and belief.

(Signature of Officer)

(Date)

(Printed name and title of officer)

(Telephone number)

## INSTRUCTIONS FOR ESTIMATING THE COUNT OF INSURED LIVES

The following are guidelines for estimating the number of insured lives in Montana covered by disability insurance (as defined in 33-1-207, MCA) by your company.

For indemnity and HMO disability insurance plans, estimate this number of insured lives by following these steps. A demonstration of the calculation shown in steps 5 and 6 below, shown separately for each disability insurance policy form with premium volume in Montana, must accompany this estimate.

1. Determine the total 2017 disability insurance premium on policies in force during the year, separately for each policy form.
2. For each policy form, determine the "average plan" sold under that form. Plans may be differentiated by deductible/coinsurance level or by other features unique to specific plans. The "average plan" is the plan which most nearly represents the total plans sold under that policy form. This could be the plan with the highest premium volume, a plan between (in value) two or more plans with significant premium volumes, or a plan selected by some other indication that it fairly represents an average of the plans sold.
3. Determine the gross premium for each average plan for each of the following family categories: (a) a single insured individual; (b) an insured individual and spouse; (c) an insured family (that is, an insured individual, the spouse and the children); and (d) an insured individual and the children. Each gross premium should be based on policyholder characteristics which affect the rates (such as age, geographic area, occupation, etc.) that fairly represent an average for the blocks of business covered by the policy. This yields the average gross premium for each family category for each average plan under each policy form, and is represented by "Average Gross Premium<sub>y</sub>" in the formula in step 5 below, where "y" refers to one of the four family categories described above.
4. Determine the average distribution of the four family categories above. That is, determine what percent of policies are sold to single individuals, what percent are sold to individual and spouse combinations, and so on. This distribution could change from policy to policy. Each percentage is represented by "Percent<sub>y</sub>" in the formula in step 5 below.
5. Calculate the policy form's average premium per insured using the formula:

$$\frac{\sum_{\text{all } y} \text{Average Gross Premium}_y \times \text{Percent}_y}{\sum_{\text{all } y} \text{Average Number of Insureds}_y \times \text{Percent}_y} = \text{Average Premium per Insured}$$

The "Average Number of Insureds<sub>y</sub>" for each family category is as follows: 1 for a single insured individual, 2 for an insured individual and spouse, 4 for an insured family and 3 for an insured individual with children.

6. Calculate the total number of insureds for the policy form as follows:


$$\frac{\text{Total In Force Premium}}{\text{Average Premium per Insured}} = \text{Total Number of Insureds}$$

7. The final step is to add all the estimates of number of insureds under each disability insurance policy form to arrive at a single estimate.

Stop loss and excess of loss insurers must contact each entity insured by these coverages to obtain the number of insureds, including dependents, covered under the contract, and add these counts. The insurer must demonstrate the method of determining the total number by submitting the name of each entity covered under the contract and the total number of insureds covered under each. If this number includes insureds which were counted by a primary insurer, submit the number of lives which were already counted, then subtract that number from the total number to get the number of lives not already counted. Be sure to submit all three numbers.



6.6.2707 Cessation of Business (1) If an insurer, on a form approved by the commissioner and under oath, notifies the commissioner that it is no longer writing new or renewing existing insurance policies of any type in the state, the commissioner may waive the periodic payment requirements established in these rules.

 <p><b>MONTANA COMMISSIONER OF SECURITIES AND INSURANCE</b>          840 HELENA AVENUE          HELENA, MONTANA 59601          (406) 444-2040</p>		<p><b>CESSATION OF BUSINESS NOTIFICATION FORM</b></p> <p>6.6.2707, ARM</p>	
Insurer Name			NAIC Number
Mailing Address	City	State	Zip Code
State of Domicile	Contact Person and Telephone Number	FEIN #	
<p>Explanation of adjustment to quarterly tax pre-payment.</p>			
Title of Officer		Name of Officer (Type or Print)	
Date		Signature of Officer	
Subscribed and sworn to before me this _____ day of _____, 20__.			
_____ (Notary Public)			
Residing at _____			
My commission expires _____			



State of Montana

PROPERTY AND CASUALTY INSURERS
QUARTERLY PREMIUM TAX PAYMENT
DUE DATE: APRIL 15, 2018

Insurer Name: \_\_\_\_\_

NAIC # \_\_\_\_\_ Check Number: \_\_\_\_\_

QUARTERLY TAX PAYMENT CALCULATION

- 1. 2017 premium tax liability (#10 from tax return) or 90% of anticipated 2018 tax
2. Less allowable deduction (See instructions on back)
3. Total 2018 quarterly pre-payment (line #1 - #2)
4. Enter 25% of the amount on line #3
5. Amount of 2017 overpayment applied to this payment (see line #42 of the tax return)
6. QUARTERLY AMOUNT REMITTED (#4 - #5) (Instructions on back)

Mail payment to: Montana Commissioner of Securities and Insurance
840 Helena Ave - Helena MT 59601

SAI-23 (12/17)



State of Montana

PROPERTY AND CASUALTY INSURERS
QUARTERLY PREMIUM TAX PAYMENT
DUE DATE: SEPTEMBER 15, 2018

Insurer Name: \_\_\_\_\_

NAIC # \_\_\_\_\_ Check Number: \_\_\_\_\_

QUARTERLY TAX PAYMENT CALCULATION

- 1. 2017 premium tax liability (#10 from tax return) or 90% of anticipated 2018 tax
2. Less allowable deduction (See instructions on back)
3. Total 2018 quarterly pre-payment (line #1 - #2)
4. Enter 25% of the amount on line #3
5. Amount of 2017 overpayment applied to this payment (see line #42-of the tax return)
6. QUARTERLY AMOUNT REMITTED (#4 - #5) (Instructions on back)

Mail payment to: Montana Commissioner of Securities and Insurance
840 Helena Ave - Helena MT 59601

SAI-23 (12/17)



State of Montana

PROPERTY AND CASUALTY INSURERS
QUARTERLY PREMIUM TAX PAYMENT
DUE DATE: JUNE 15, 2018

Insurer Name: \_\_\_\_\_

NAIC # \_\_\_\_\_ Check Number: \_\_\_\_\_

QUARTERLY TAX PAYMENT CALCULATION

- 1. 2017 premium tax liability (#10 from tax return) or 90% of anticipated 2018 tax
2. Less allowable deduction (See instructions on back)
3. Total 2018 quarterly pre-payment (line #1 - #2)
4. Enter 25% of the amount on line #3
5. Amount of 2017 overpayment applied to this payment (see line #42 of the tax return)
6. QUARTERLY AMOUNT REMITTED (#4 - #5) (Instructions on back)

Mail payment to: Montana Commissioner of Securities and Insurance
840 Helena Ave - Helena MT 59601

SAI-23 (12/17)



State of Montana

PROPERTY AND CASUALTY INSURERS
QUARTERLY PREMIUM TAX PAYMENT
DUE DATE: DECEMBER 15, 2018

Insurer Name: \_\_\_\_\_

NAIC # \_\_\_\_\_ Check Number: \_\_\_\_\_

QUARTERLY TAX PAYMENT CALCULATION

- 1. 2017 premium tax liability (#10 from tax return) or 90% of anticipated 2018 tax
2. Less allowable deduction (See instructions on back)
3. Total 2018 quarterly pre-payment (line #1 - #2)
4. Enter 25% of the amount on line #3
5. Amount of 2017 overpayment applied to this payment (see line #42 of the tax return)
6. QUARTERLY AMOUNT REMITTED (#4 - #5) (Instructions on back)

Mail payment to: Montana Commissioner of Securities and Insurance
840 Helena Ave - Helena MT 59601

SAI-23 (12/17)

QUARTERLY TAX PAYMENT INSTRUCTIONS

Line #2 Instructions

The quarterly amounts should be reduced by subtracting the following allowable deduction:

Anticipated 2018 tax offsets (20% of Montana Life and Health Insurance Guaranty Association assessments paid during tax years 2013-2017): \$ \_\_\_\_\_

Total allowable deduction to transfer to line #2 (on front): \$ \_\_\_\_\_

Other Instructions

Please do not combine amounts for affiliated companies on a single check.

If the amount on line #3 is zero or a negative amount: Enter zero on line #3 and #6 on all 4 payment vouchers and return all 4 vouchers to this office by April 15, 2018.

If insurer deems the total 2018 quarterly pre-payment requirement on line #3 to be a minimal amount (less than \$100), combine all 4 payments in one check, complete all 4 vouchers and submit the payment on or before April 15, 2018.

If premium writings have declined from the previous year, you may substitute the amount on line #1 with an amount equaling 90% of the 2018 anticipated premium tax.

If you have any questions, please contact our office at (406) 444-2040.

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**LIFE AND DISABILITY INSURERS  
 QUARTERLY PREMIUM TAX PAYMENT  
 DUE DATE: APRIL 15, 2018**

Insurer Name: \_\_\_\_\_

NAIC # \_\_\_\_\_ Check Number: \_\_\_\_\_

**QUARTERLY TAX PAYMENT CALCULATION**

1. 2017 premium tax liability (#10 from tax return) or 90% of anticipated 2018 tax \$ \_\_\_\_\_
2. Less allowable deduction (See instructions on back) \$ \_\_\_\_\_
3. Total 2018 quarterly pre-payment (line #1 - #2) \$ \_\_\_\_\_
4. Enter 25% of the amount on line #3 \$ \_\_\_\_\_
5. Amount of 2017 overpayment applied to this payment (see line #23 of the tax return) \$( \_\_\_\_\_ )
6. **QUARTERLY AMOUNT REMITTED (#4 - #5)** \$ \_\_\_\_\_  
*(Instructions on back)*

Mail payment to: Montana Commissioner of Securities and Insurance  
 840 Helena Ave - Helena MT 59601

SAI-22 (12/17)



**LIFE AND DISABILITY INSURERS  
 QUARTERLY PREMIUM TAX PAYMENT  
 DUE DATE: SEPTEMBER 15, 2018**

Insurer Name: \_\_\_\_\_

NAIC # \_\_\_\_\_ Check Number: \_\_\_\_\_

**QUARTERLY TAX PAYMENT CALCULATION**

1. 2017 premium tax liability (#10 from tax return) or 90% of anticipated 2018 tax \$ \_\_\_\_\_
2. Less allowable deduction (See instructions on back) \$ \_\_\_\_\_
3. Total 2018 quarterly pre-payment (line #1 - #2) \$ \_\_\_\_\_
4. Enter 25% of the amount on line #3 \$ \_\_\_\_\_
5. Amount of 2017 overpayment applied to this payment (see line #23 of the tax return) \$( \_\_\_\_\_ )
6. **QUARTERLY AMOUNT REMITTED (#4 - #5)** \$ \_\_\_\_\_  
*(Instructions on back)*

Mail payment to: Montana Commissioner of Securities and Insurance  
 840 Helena Ave - Helena MT 59601

SAI-22 (12/17)



**LIFE AND DISABILITY INSURERS  
 QUARTERLY PREMIUM TAX PAYMENT  
 DUE DATE: JUNE 15, 2018**

Insurer Name: \_\_\_\_\_

NAIC # \_\_\_\_\_ Check Number: \_\_\_\_\_

**QUARTERLY TAX PAYMENT CALCULATION**

1. 2017 premium tax liability (#10 from tax return) or 90% of anticipated 2018 tax \$ \_\_\_\_\_
2. Less allowable deduction (See instructions on back) \$ \_\_\_\_\_
3. Total 2018 quarterly pre-payment (line #1 - #2) \$ \_\_\_\_\_
4. Enter 25% of the amount on line #3 \$ \_\_\_\_\_
5. Amount of 2017 overpayment applied to this payment (see line #23 of the tax return) \$( \_\_\_\_\_ )
6. **QUARTERLY AMOUNT REMITTED (#4 - #5)** \$ \_\_\_\_\_  
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SAI-22 (12/17)



**LIFE AND DISABILITY INSURERS  
 QUARTERLY PREMIUM TAX PAYMENT  
 DUE DATE: DECEMBER 15, 2018**

Insurer Name: \_\_\_\_\_

NAIC # \_\_\_\_\_ Check Number: \_\_\_\_\_

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