

**TITLE COMPANIES**

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

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

REQUIRED FILINGS IN THE STATE OF:           MONTANA           Filings Made During the Year 2017

(1) Checklist	(2) Line #	(3) REQUIRED FILING 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" x 14")	1	EO	xxx	3/1	NAIC	
	1.1	Printed Investment Schedule detail (Pages E01-E27)	1	EO	xxx	3/1	NAIC	
	2	Quarterly Financial Statement (8 1/2" x 14")	1	EO	xxx	5/15, 8/15, 11/15	NAIC	
<b>II. NAIC SUPPLEMENTS</b>								
	11	Actuarial Opinion	1	EO	xxx	3/1	Company	T
	12	Investment Risk Interrogatories	1	EO	xxx	4/1	NAIC	
	13	Management Discussion & Analysis	1	EO	xxx	4/1	Company	
	14	Schedule SIS	1	N/A	N/A	3/1	NAIC	
	15	Supplemental Compensation Exhibit	1	N/A	N/A	3/1	NAIC	
	16	Supplemental Schedule of Business Written By Agency	1	N/A	1	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	Supplemental Electronic Filing	xxx	EO	xxx	4/1	NAIC	
	64	Supplemental .PDF Filing	xxx	EO	xxx	4/1	NAIC	
	65	Quarterly Statement Electronic Filing	xxx	EO	xxx	5/15, 8/15, 11/15	NAIC	
	66	Quarterly .PDF Filing	xxx	EO	xxx	5/15, 8/15, 11/15	NAIC	
	67	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	S
	82	Audited Financial Reports	1	EO	xxx	6/1	Company	S
	83	Audited Financial Reports Exemption Affidavit	1	N/A	N/A		Company	S
	84	Communication of Internal Control Related Matters Noted in Audit	1	N/A	N/A	8/1	Company	S
	85	Independent CPA (change)	1	N/A	N/A		Company	S
	86	Management's Report of Internal Control Over Financial Reporting	1	N/A	N/A	8/1	Company	S
	87	Notification of Adverse Financial Condition	1	N/A	N/A		Company	S
	88	Request for Exemption to File	1	N/A	N/A		Company	S
	89	Relief from the five-year rotation requirement for lead audit partner	1	EO	N/A	3/1	Company	S
	90	Relief from the one-year cooling off period for independent CPA	1	EO	N/A	3/1	Company	S
	91	Relief from the Requirements for Audit Committees	1	EO	N/A	3/1	Company	S
<b>V. STATE REQUIRED FILINGS</b>								
	101	Certificate of Compliance	0	0	1	3/1	Domicile	O
	102	Certificate of Deposit	0	0	1	3/1	Domicile	P
	103	Annual Statement Montana State Page	1	0	1	3/1	Company	
	104	Filings Checklist (with Column 1 completed)	1	0	1	3/1	State	
	105	Form B-Holding Company Registration Statement	1	0	0		State	
	106	Form F-Enterprise Risk Report ***	1	0	0		State	
	107	ORSA ****	1	0	0		Company	
	108	Insurance Department Financial Examination Report	0	0	1	When available	Domicile	Q
	109	Montana Premium Tax Report & Remittance (SAI 28)	1	0	1	3/1	State	
	110	Quarterly Premium Tax Forms (SAI 23)	1	0	1	4/15, 6/15, 9/15, 12/15	State	R
	111	State Filing Fees	1	0	1	3/1	State	
	112	Signed Jurat	0	xxx	1	3/1	NAIC	L

\*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 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 updated 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. Consistent with the Form B filing requirements, 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. 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></p> <p>Mailing address is same as above. The fee of \$1,900 should be included with the premium tax form and payment due March 1. If due date falls on weekend or holiday, deadline is extended to next business day.</p>
D	<p><b>Mailing Address for Premium Tax Payments:</b></p> <p>Same as B.</p>
E	<p><b>Delivery Instructions:</b> Make checks payable to "Commissioner of Insurance, State of Montana." All filings must be postmarked no later than the indicated due date. If due date falls on weekend or holiday, deadline is extended to next business day.</p> <p>The premium tax return (SAI 28) with attachments and any payment is due March 1. The annual statement Montana State Page should be attached to the tax return. If possible, the tax return should be printed on yellow paper.</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 2016, and the overpayment credit is subsequently confirmed by this Department, the credit must be applied toward 2017 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>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>Domestic insurers' 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>Montana waives foreign insurers from filing printed annual statements and NAIC supplements if filed with the state of domicile and the NAIC, and 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.</p>
O	<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>
P	<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>
Q	<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>

R	<p><b>Quarterly Premium Tax Forms and Instructions (SAI 23):</b></p> <p>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 2017 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><u>6.6.2704 Methods of Calculation</u> (1) Every insurer shall pay its quarterly premium tax obligation as follows:</p> <ul style="list-style-type: none"> <li>(a) pay an amount equal to 100% of its prior calendar year premium tax in four equal payments, or</li> <li>(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.</li> </ul> <p><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.</p> <p>Include with the 2017 quarterly premium tax remittances a completed voucher form SAI 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 2017, <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>
S	<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>
T	<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>

**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 the annual statement, detail for investment schedules and all supplements due March 1.

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 supplements due April 1.

The **Quarterly Electronic Filing** includes the quarterly statement data.

The **Quarterly .PDF Filing** is the .pdf 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 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 its 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

**2016**  
**ANNUAL PREMIUM**  
**TAX STATEMENT**  
**FIRE COMPANIES**  
**CASUALTY 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 - 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	NEW RULE 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)	\$ _____
26.	Tax on Fire Insurance Premiums per 50-3-109(1), MCA (2.5% of line 25)	\$ _____

**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 2011-2015, 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>	\$ _____ \$1,900.00	[39]
40.	<b>EXCEPT COMPANIES WRITING LEGAL PROFESSIONAL LIABILITY PAY \$500 IN LIEU OF \$1,900</b>	\$ _____ \$500.00	[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 2016 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)	_____	XXXXXXXXXXXX
15. Total State of Domicile Taxes & Fees (add 5 thru 13, col. B)	XXXXXXXXXXXX	_____

**SCHEDULE E -- CALCULATION OF RETALIATORY TAX  
ATTACHMENT TO 2016 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 2017</p>		<p><b>Method of calculation for refund.</b>            Calculation subject to audit by Department</p> <p>A. 2016 Overpayment \$ _____</p> <p>2017 Pre-payment Requirement:</p> <p>B. 100% of 2016 Tax \$ _____            or</p> <p>C. 90% of 2017 Tax * \$ _____</p> <p>1. 2016 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>			



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.



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

**CESSATION OF BUSINESS  
NOTIFICATION FORM**

6.6.2707, ARM

<b>Insurer Name</b>			<b>NAIC Number</b>
<b>Mailing Address</b>	<b>City</b>	<b>State</b>	<b>Zip Code</b>
<b>State of Domicile</b>	<b>Contact Person and Telephone Number</b>		<b>FEIN #</b>

Explanation of adjustment to quarterly tax pre-payment.

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

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, 2017

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

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

QUARTERLY TAX PAYMENT CALCULATION

- 1. 2016 premium tax liability (#10 from tax return) or 90% of anticipated 2017 tax
2. Less allowable deduction (See instructions on back)
3. Total 2017 quarterly pre-payment (line #1 - #2)
4. Enter 25% of the amount on line #3
5. Amount of 2016 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 (12/16)



State of Montana

PROPERTY AND CASUALTY INSURERS
QUARTERLY PREMIUM TAX PAYMENT
DUE DATE: SEPTEMBER 15, 2017

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

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

QUARTERLY TAX PAYMENT CALCULATION

- 1. 2016 premium tax liability (#10 from tax return) or 90% of anticipated 2017 tax
2. Less allowable deduction (See instructions on back)
3. Total 2017 quarterly pre-payment (line #1 - #2)
4. Enter 25% of the amount on line #3
5. Amount of 2016 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 (12/16)



State of Montana

PROPERTY AND CASUALTY INSURERS
QUARTERLY PREMIUM TAX PAYMENT
DUE DATE: JUNE 15, 2017

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

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

QUARTERLY TAX PAYMENT CALCULATION

- 1. 2016 premium tax liability (#10 from tax return) or 90% of anticipated 2017 tax
2. Less allowable deduction (See instructions on back)
3. Total 2017 quarterly pre-payment (line #1 - #2)
4. Enter 25% of the amount on line #3
5. Amount of 2016 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 (12/16)



State of Montana

PROPERTY AND CASUALTY INSURERS
QUARTERLY PREMIUM TAX PAYMENT
DUE DATE: DECEMBER 15, 2017

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

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

QUARTERLY TAX PAYMENT CALCULATION

- 1. 2016 premium tax liability (#10 from tax return) or 90% of anticipated 2017 tax
2. Less allowable deduction (See instructions on back)
3. Total 2017 quarterly pre-payment (line #1 - #2)
4. Enter 25% of the amount on line #3
5. Amount of 2016 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 (12/16)

QUARTERLY TAX PAYMENT INSTRUCTIONS

Line #2 Instructions

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

Anticipated 2017 tax offsets (20% of Montana Life and Health Insurance Guaranty Association assessments paid during tax years 2012-2016): \$ \_\_\_\_\_

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, 2017.

If insurer deems the total 2017 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, 2017.

If premium writings have declined from the previous year, you may substitute the amount on line #1 with an amount equaling 90% of the 2017 anticipated premium tax.

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

QUARTERLY TAX PAYMENT INSTRUCTIONS

Line #2 Instructions

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

Anticipated 2017 tax offsets (20% of Montana Life and Health Insurance Guaranty Association assessments paid during tax years 2012-2016) \$ \_\_\_\_\_

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, 2017.

If insurer deems the total 2017 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, 2017.

If premium writings have declined from the previous year, you may substitute the amount on line #1 with an amount equaling 90% of the 2017 anticipated premium tax.

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

QUARTERLY TAX PAYMENT INSTRUCTIONS

Line #2 Instructions

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

Anticipated 2017 tax offsets (20% of Montana Life and Health Insurance Guaranty Association assessments paid during tax years 2012-2016): \$ \_\_\_\_\_

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, 2017.

If insurer deems the total 2017 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, 2017.

If premium writings have declined from the previous year, you may substitute the amount on line #1 with an amount equaling 90% of the 2017 anticipated premium tax.

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

QUARTERLY TAX PAYMENT INSTRUCTIONS

Line #2 Instructions

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

Anticipated 2017 tax offsets (20% of Montana Life and Health Insurance Guaranty Association assessments paid during tax years 2012-2016): \$ \_\_\_\_\_

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, 2017.

If insurer deems the total 2017 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, 2017.

If premium writings have declined from the previous year, you may substitute the amount on line #1 with an amount equaling 90% of the 2017 anticipated premium tax.

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