



COMMISSIONER OF SECURITIES & INSURANCE
MONTANA STATE AUDITOR

TO: Foreign Risk Retention Groups

FROM: Examinations Bureau, Montana Insurance Department

SUBJECT: Payment of Premium Taxes

Foreign Risk Retention Group Premium Tax returns and payments are due **March 1**. When completing your premium tax return in OPTins, additional documentation may be required, pursuant to §33-11-104, MCA, as listed below. If no premiums were written, a return must still be filed. If March 1 falls on a weekend or holiday, the deadline will be extended to the next business day.

1. Montana no longer requires the filing of printed annual statements, a signed jurat page, or NAIC supplements, if filed with the state of domicile and electronically filed with the NAIC.
2. Montana no longer requires a copy of an Examination Report certified by the insurance regulatory official of the state in which the examination was conducted, if a hard copy is filed with the state of domicile and if the report is filed electronically with the NAIC.
3. §33-23-310, MCA, requires a Montana Medical Malpractice Professional Liability Experience Report from all insurers writing medical malpractice professional liability insurance in Montana. This form is found in OPTins and is due on March 1, with your premium tax return. This form is not required if you have no such data to report.

The OPTins website address is <https://www.optins.org>.

If you have any questions, contact our department at CSIExams@mt.gov or (406) 444-2040.