

**LIFE, ACCIDENT AND HEALTH/FRATERNAL INSURERS**

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

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

REQUIRED FILINGS IN THE STATE OF: Montana Filings Made During the Year 2020

(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	
	1.1	Printed Investment Schedule detail (Pages E01-E29)	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	
	3	Separate Accounts Annual Statement (8 1/2"x14")	1	EO	xxx	3/1	NAIC	
<b>II. NAIC SUPPLEMENTS</b>								
	11	Accident & Health Policy Experience Exhibit	1	EO	xxx	4/1	NAIC	
	12	Credit Insurance Experience Exhibit	1	EO	xxx	4/1	NAIC	
	13	Life, Health & Annuity Guaranty Assessment Base Reconciliation Exhibit	1	EO	xxx	4/1	NAIC	
	14	Life, Health & Annuity Guaranty Assessment Base Reconciliation Exhibit Adjustment Form	1	EO	xxx	4/1	NAIC	
	15	Long-term Care Experience Reporting Forms	1	EO	xxx	4/1	NAIC	
	16	Management Discussion & Analysis	1	EO	xxx	4/1	Company	
	17	Medicare Supplement Insurance Experience Exhibit	1	EO	xxx	3/1	NAIC	
	18	Medicare Part D Coverage Supplement	1	EO	xxx	3/1, 5/15, 8/15, 11/15	NAIC	
	19	Risk-Based Capital Report	1	EO	xxx	3/1	NAIC	
	20	Schedule SIS	1	N/A	N/A	3/1	NAIC	
	21	Supplemental Compensation Exhibit	1	N/A	N/A	3/1	NAIC	
	22	Supplemental Health Care Exhibit (Parts 1, 2 and 3)	1	EO	xxx	4/1	NAIC	
	23	Supplemental Health Care Exhibit's Allocation Report	1	EO	xxx	4/1	NAIC	
	24	Supplemental Investment Risk Interrogatories	1	EO	xxx	4/1	NAIC	
	25	Supplemental Schedule O	1	EO	xxx	3/1	NAIC	
	26	Supplemental Term and Universal Life Insurance Reinsurance Exhibit	1	EO	xxx	4/1	NAIC	
	27	Trusteed Surplus Statement	1	EO	xxx	3/1, 5/15, 8/15, 11/15	NAIC	
	28	Variable Annuities Supplement	1	EO	xxx	4/1	NAIC	
	29	VM 20 Reserves Supplement	1	EO	xxx	3/1	NAIC	
	30	Workers' Compensation Carve-Out Supplement	1	EO	xxx	3/1	NAIC	
<b>Actuarial Related Items</b>								
	31	Actuarial Certification regarding use 2001 Preferred Class Table	1	EO	xxx	3/1	Company	
	32	Actuarial Certification Related Annuity Nonforfeiture Ongoing Compliance for Equity Indexed Annuities	1	EO	xxx	3/1	Company	
	33	Actuarial Certification Related to Hedging required by Actuarial Guideline XLIII	1	EO	xxx	3/1	Company	
	34	Actuarial Certification Related to Reserves required by Actuarial Guideline XLIII	1	EO	xxx	3/1	Company	
	35	Actuarial Memorandum Related to Universal Life with Secondary Guarantee Policies required by Actuarial Guideline XXXVIII 8D	1	N/A	xxx	4/30	Company	
	36	Actuarial Opinion	1	EO	xxx	3/1	Company	
	37	Executive Summary of the PBR Actuarial Report (if VM early adopted)	1	N/A	xxx	4/1	Company	
	38	Actuarial Opinion on Separate Accounts Funding Guaranteed Minimum Benefit	1	EO	xxx	3/1	Company	
	39	Actuarial Opinion on Synthetic Guaranteed Investment Contracts	1	EO	xxx	3/1	Company	
	40	Actuarial Opinion on X-Factors	1	EO	xxx	3/1	Company	
	41	Actuarial Opinion required by Modified Guaranteed Annuity Model Regulation	1	EO	xxx	3/1	Company	
	42	Financial Officer Certification Related to Clearly Defined Hedging Strategy required by Actuarial Guideline XLIII	1	EO	xxx	3/1	Company	
	43	Life PBR Exemption (formerly Companywide Exemption)	1	E/O	xxx	Commissioner 7/1 NAIC 8/15	Company	
	44	Management Certification that the Valuation Reflects Management's Intent required by Actuarial Guideline XLIII	1	EO	xxx	3/1	Company	
	45	RAAIS required by <i>Valuation Manual</i>	1	N/A	xxx	4/1	Company	
	46	Reasonableness & Consistency of Assumptions Certification required by Actuarial Guideline XXXV	1	EO	xxx	3/1, 5/15, 8/15, 11/15	Company	
	47	Reasonableness of Assumptions Certification required by Actuarial Guideline XXXV	1	EO	xxx	3/1, 5/15, 8/15, 11/15	Company	
	48	Reasonableness & Consistency of Assumptions Certification required by Actuarial Guideline XXXVI (Updated Average Market Value)	1	EO	xxx	3/1, 5/15, 8/15, 11/15	Company	
	49	Reasonableness & Consistency of Assumptions Certification required by Actuarial Guideline XXXVI (Updated Market Value)	1	EO	xxx	3/1, 5/15, 8/15, 11/15	Company	
	50	Reasonableness of Assumptions Certification for Implied Guaranteed Rate Method required by Actuarial Guideline XXXVI	1	EO	xxx	3/1, 5/15, 8/15, 11/15	Company	
	51	RBC Certification required under C-3 Phase I	1	EO	xxx	3/1	Company	
	52	RBC Certification required under C-3 Phase II	1	EO	xxx	3/1	Company	
	53	Statement on non-guaranteed elements - Exhibit 5 Int. #3	1	EO	xxx	3/1	Company	
	54	Statement on par/non-par policies - Exhibit 5 Int. 1&2	1	EO	xxx	3/1	Company	

(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>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	Separate Accounts Electronic Filing	xxx	EO	xxx	3/1	NAIC	
	66	Separate Accounts .PDF Filing	xxx	EO	xxx	3/1	NAIC	
	67	Supplemental Electronic Filing	xxx	EO	xxx	4/1	NAIC	
	68	Supplemental .PDF Filing	xxx	EO	xxx	4/1	NAIC	
	69	Quarterly Statement Electronic Filing	xxx	EO	xxx	5/15, 8/15, 11/15	NAIC	
	70	Quarterly .PDF Filing	xxx	EO	xxx	5/15, 8/15, 11/15	NAIC	
	71	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	
	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	xxx	3/1	Company	
	90	Relief from the Requirements for Audit Committees	1	EO	xxx	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	O
	102	Certificate of Deposit	0	0	1	3/1	Domicile	P
	103	Certificate of Valuation	0	0	1	3/1	Company	Q
	104	Corporate Governance Annual Disclosure***	1	0	0	6/1	Company	
	105	Annual Statement Montana State Page	1	0	1	3/1	Company	
	106	Filings Checklist Page 1 & 2 (with Column 1 completed)	1	0	1	3/1	State	
	107	Genetics Program Charge (GP-18)	1	0	1	3/1	State	R
	108	Form B-Holding Company Registration Statement	1	0	0	4/30	State	
	109	Form F-Enterprise Risk Report ***	1	0	0	4/30	State	
	110	ORSA ****	1	0	0	4/30	Company	
	111	Insurance Department Financial Examination Report	0	0	1	When available	Domicile	S
	112	Montana Premium Tax Report & Remittance (SAI 27)	1	0	1	3/1	State	E
	113	Quarterly Premium Tax Prepayment Forms (SAI 22)	1	0	1	4/15, 6/15, 9/15, 12/15	State	T
	114	Report of Insured Montana Resident (RIMR-18)	1	0	1	3/1	State	U
	115	Small Employer Group Activity Report (SEHRP-18)	1	0	1	3/1	State	V
	116	Funeral Insurance Activity Report (FIAR-18)	1	0	1	3/1	State	Y
	117	State Filing Fees	1	0	1	3/1	State	
	118	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 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: Michelle Scaccia at <a href="mailto:msscaccia@mt.gov">msscaccia@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><b>OPTINS FILING REQUIRED</b> - The fee of \$1,900 should be remitted when filing the premium tax return. Filing and payments are 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><b>OPTINS FILING REQUIRED</b></p>
E	<p><b>Delivery Instructions:</b> All filings must be submitted through <b>OPTINS</b> no later than the indicated due date. If due date falls on weekend, deadline is extended to next business day.</p> <p>The premium tax return (Form SAI 27) with attachments and payment is due March 1. The annual statement Montana State Page should be uploaded to OPTINS with the tax return.</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 2019, and the overpayment credit is subsequently confirmed by this Department, the credit must be applied toward 2020 quarterly premium tax prepayments. <b>See Note "T"</b></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 and upload their Signed Jurat pages with the OPTINS filing.</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 filed electronically with the NAIC. The Signed Jurat page is due March 1. Facsimile signatures or reproductions of original signatures may be used and <b>uploaded with the OPTINS filing</b>. In the event that any financial data is re-filed 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>Certificate of Compliance:</b></p> <p>Each foreign insurer shall file, <b>or upload to OPTINS as part of the annual filing</b>, 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, <b>or upload to OPTINS as part of the annual filing</b>, 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>Certificate of Valuation:</b> <b>This state does not require this filing, if hard copy is filed with the state of domicile and if the report can be provided should our agency request a report.</b></p>
R	<p><b>Genetics Program Charge Form (GP-11/2019): OPTINS REMITTANCE REQUIRED</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 through OPTINS. 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>
S	<p><b>Insurance Department Financial Examination Report:</b> <b>This state does not require this filing, if hard copy is filed with the state of domicile and if the report is filed electronically with the NAIC</b></p>

T	<p><b>Quarterly Premium Tax Forms and Instructions (SAI 22 or SAI 23): <u>OPTINS REMITTANCE REQUIRED</u></b></p> <p><b>ZERO QUARTERLY TAX FILINGS ARE NO LONGER REQUIRED BEGINNING WITH FILING YEAR 2020</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, with an obligation to pay premium tax, is required to remit its 2020 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> <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>Include a completed voucher form SAI 22 for each 2020 quarterly premium tax remittance.</p> <p><b>If insurer deems the total 2020 quarterly pre-payment requirement to be a minimal amount (less than \$500), all 4 vouchers and payments may be submitted to OPTins, on or before the April 15 filing.</b></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>
U	<p><b>Report of Insured Montana Residents (RIMR-11/2019):</b></p> <p>This report is required if your company is licensed to transact Disability (Health) insurance in Montana and may be submitted as part of the OPTINS filing. Due March 1. <b>NO FILING REQUIRED IF NO DATA TO REPORT.</b></p>
V	<p><b>Small Employer Group Activity Report (SEHRP-11/2019):</b></p> <p>This report is required if your company is licensed to transact Disability (Health) insurance in Montana and may be submitted as part of the OPTINS filing. Due March 1. <b>NO FILING REQUIRED IF NO DATA TO REPORT.</b></p>
W	<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>
X	<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>
Y	<p><b>Funeral Insurance Activity Report (FIAR-11/2019):</b> ARM 6.6.1008 provides that the Commissioner may require issuers of funeral insurance to file a supplement to the annual statement. Funeral insurance is a type of life insurance as defined in MCA 33-20-1501 and may be included in a life insurance policy or a limited policy or certificate with a guaranteed death benefit.</p> <p>This report is required if your company is licensed to transact Life insurance in Montana and may be submitted as part of the OPTINS filing. Due March 1. <b>NO FILING REQUIRED IF NO DATA TO REPORT.</b></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 submitting 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 *Separate Accounts Electronic Filing* includes the separate accounts annual statement and investment schedule detail.

The *Separate Accounts.PDF Filing* is the .pdf file for the separate accounts annual statement and all investment schedule detail.

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

The *Supplement.PDF Filing* is the .pdf file for all supplemental schedules and exhibits 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. 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

**2019**  
**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 2014-2018, 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 <u>MUST REMIT \$1,900 VIA OPTINS</u> IN PAYMENT OF ALL MONTANA FEES</b>	\$ _____ \$1,900.00 [21]
22.	<b>TOTAL OPTINS 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] <b>OVERPAYMENT must be carried forward and used to offset future quarterly tax payments.</b>

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?
7. \_\_\_\_\_ **File all documents and remit your payment(s) through OPTINS?**

**SCHEDULE C -- RETALIATORY SCHEDULE  
ATTACHMENT TO 2019 ANNUAL PREMIUM TAX STATEMENT - LIFE COMPANIES  
STATE OF MONTANA**

	(A) MONTANA	(B) STATE OF DOMICILE
1. Montana Net Premiums (from Schedule A, Line 9)	_____	_____
2. Tax Rate	<u>2.75%</u>	_____
3. Premium Tax	_____	_____
4. Annuity Considerations	N/A	_____
5. Annuity Tax Rate	N/A	_____
6. Annuity Premium Tax	N/A	_____
7. Certificate of Authority Continuation Fee per 33-2-708(1)(a), MCA	<u>\$ 1,900.00</u>	_____
8. Annual Statement Filing Fee	N/A	_____
9. Assessment for Insurance Department Operations	N/A	_____
10. Other (explain) _____	N/A	_____
11. Other (explain) _____	N/A	_____
12. Total Montana Taxes & Fees (sum of lines 3 and 7, col. A)	_____	XXXXXXXXXX
13. Total State of Domicile Taxes & Fees (sum of lines 3, and 6 thru 11, col. B)	XXXXXXXXXX	_____

**SCHEDULE D -- CALCULATION OF RETALIATORY TAX  
ATTACHMENT TO 2019 ANNUAL PREMIUM TAX STATEMENT - LIFE COMPANIES  
STATE OF MONTANA**

1. Enter Amount from Schedule C, Line 13, Col. B \_\_\_\_\_
2. Enter Amount from Schedule C, Line 12, Col. A \_\_\_\_\_
3. If Schedule D, Line 1 is larger than Schedule D, Line 2 enter difference on this line and transfer this amount to Schedule B, Line 11 \_\_\_\_\_
4. If Schedule D, Line 2 is larger than Schedule D, Line 1 enter \$0 on this line and transfer \$0 to Schedule B, Line 11 \_\_\_\_\_

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 2020</p>		<p><b>Method of calculation for refund.</b>          Calculation subject to audit by Department</p> <p>A. 2019 Overpayment \$ _____</p> <p>2020 Pre-payment Requirement:</p> <p>B. 100% of 2019 Tax \$ _____          or</p> <p>C. 90% of 2020 Tax * \$ _____</p> <p>1. 2019 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, 2020 ..... \_\_\_\_\_

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

Total Due . . . (Remit OPTINS payment for Total Genetics Charge Due) ..... \_\_\_\_\_

\_\_\_\_\_  
(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, 2019 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



**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, 2020 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, 2020 \_\_\_\_\_
  
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 2019 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.



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

**2019  
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 2019 \$ \_\_\_\_\_

Number of employees covered by policies in force at 12/31/19 \_\_\_\_\_

Number of dependents covered by policies in force at 12/31/19 \_\_\_\_\_

**ON A SEPARATE PAGE, please provide the number of small group contracts, by zip code, in force at 12/31/19.**

**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 2019**

Total number of small group contracts newly issued in 2019 \_\_\_\_\_

Number of basic health benefit plans newly issued in 2019 \_\_\_\_\_

Number of standard health benefit plans newly issued in 2019 \_\_\_\_\_

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 2019**

Total number of small group contracts renewed in 2019 \_\_\_\_\_

Number of basic health benefit plans renewed in 2019 \_\_\_\_\_

Number of standard health benefit plans renewed in 2019 \_\_\_\_\_

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

Number of small group contracts terminated or nonrenewed by carrier in 2019, for reasons other than nonpayment of premium \_\_\_\_\_

\_\_\_\_\_  
(Type name of person preparing report)

\_\_\_\_\_  
(Telephone # and extension)

\_\_\_\_\_  
(Email address)

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>	
<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>
<p><b>Explanation of adjustment to quarterly tax pre-payment.</b></p>			
<b>Title of Officer</b>		<b>Name of Officer (Type or Print)</b>	
<b>Date</b>		<b>Signature of Officer</b>	
<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

**2019  
FUNERAL INSURANCE  
ACTIVITY REPORT**

ARM 6.6.1008

**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)

ARM 6.6.1008 provides that the Commissioner may require issuers of funeral insurance to file a supplement to the annual statement. Funeral insurance is a type of life insurance as defined in MCA 33-20-1501 and may be included in a life insurance policy or a limited policy or certificate with a guaranteed death benefit. **This form is to report the number of funeral or pre-need policies written in the current year (CY) and aggregate number of policies issued by the company as of December 31 of the current year. The form also requires the direct written premium for the CY and the aggregate direct written premium for policies that the company has written as of December 31 of the CY.**

MONTANA FUNERAL INSURANCE DATA	CY			Aggregate		
<b>1. Policies Issued Under Montana Law (Direct)</b>	Life insurance producers	Specialized funeral insurance producers	TOTAL	Life insurance producers	Specialized funeral insurance producers	TOTAL
(This section tracks policies written by life insurance producers and specialized funeral insurance producers)						
Total number of individual policies written						
Total number of group policies written						
Total number of certificates written						
Total number of lives insured						
Total face value of death benefit issued	\$	\$	\$	\$	\$	\$
Total direct premium written	\$	\$	\$	\$	\$	\$
	CY			Aggregate		
Total number of policy/certificate cancellations, lapses, terminations and/or surrenders						
Total number of policies/certificates paying death benefits						
Total amount of death benefits paid	\$			\$		
	CY			Aggregate		
<b>2. All Policies with Montana as State of Residence (Whether or Not Issued Under Montana Law)</b>	Number of policies/certificates	Number of lives covered	TOTAL Death Benefit	Number of policies/certificates	Number of lives covered	TOTAL Death Benefit
Total number of policies/certificates issued in another state, but the policyowner now resides in Montana (indirect)			\$			\$
Total number of policies/certificates assumed			\$			\$
Total number of policies/certificates ceded			\$			\$
Net number of policies/certificates (“direct” plus “indirect” plus “assumed” minus “ceded”)			\$			\$
Name:						
Title:						
(Printed name/title of person preparing report)	(Telephone # and Extension)			(Email address)		





State of Montana

LIFE AND DISABILITY INSURERS
QUARTERLY PREMIUM TAX PAYMENT
DUE DATE: APRIL 15, 2020

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

NAIC # \_\_\_\_\_

QUARTERLY TAX PAYMENT CALCULATION

- 1. 2019 premium tax liability (#10 from tax return) or 90% of anticipated 2020 tax
2. Less allowable deduction (See instructions on back)
3. Total 2020 quarterly pre-payment (line #1 - #2)
4. Enter 25% of the amount on line #3
5. Amount of 2019 overpayment applied to this payment (see line #23 of the tax return)
6. QUARTERLY AMOUNT REMITTED (#4 - #5) (if amount is ZERO or a Negative - DO NOT FILE) (Instructions on back)

Remit all payments via OPTINS.org

SAI-22 (1/20)



State of Montana

LIFE AND DISABILITY INSURERS
QUARTERLY PREMIUM TAX PAYMENT
DUE DATE: SEPTEMBER 15, 2020

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

NAIC # \_\_\_\_\_

QUARTERLY TAX PAYMENT CALCULATION

- 1. 2019 premium tax liability (#10 from tax return) or 90% of anticipated 2020 tax
2. Less allowable deduction (See instructions on back)
3. Total 2020 quarterly pre-payment (line #1 - #2)
4. Enter 25% of the amount on line #3
5. Amount of 2019 overpayment applied to this payment (see line #23 of the tax return)
6. QUARTERLY AMOUNT REMITTED (#4 - #5) (if amount is ZERO or a Negative - DO NOT FILE) (Instructions on back)

Remit all payments via OPTINS.org

SAI-22 (1/20)



State of Montana

LIFE AND DISABILITY INSURERS
QUARTERLY PREMIUM TAX PAYMENT
DUE DATE: JUNE 15, 2020

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

NAIC # \_\_\_\_\_

QUARTERLY TAX PAYMENT CALCULATION

- 1. 2019 premium tax liability (#10 from tax return) or 90% of anticipated 2020 tax
2. Less allowable deduction (See instructions on back)
3. Total 2020 quarterly pre-payment (line #1 - #2)
4. Enter 25% of the amount on line #3
5. Amount of 2019 overpayment applied to this payment (see line #23 of the tax return)
6. QUARTERLY AMOUNT REMITTED (#4 - #5) (if amount is ZERO or a Negative - DO NOT FILE) (Instructions on back)

Remit all payments via OPTINS.org

SAI-22 (1/20)



State of Montana

LIFE AND DISABILITY INSURERS
QUARTERLY PREMIUM TAX PAYMENT
DUE DATE: DECEMBER 15, 2020

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

NAIC # \_\_\_\_\_

QUARTERLY TAX PAYMENT CALCULATION

- 1. 2019 premium tax liability (#10 from tax return) or 90% of anticipated 2020 tax
2. Less allowable deduction (See instructions on back)
3. Total 2020 quarterly pre-payment (line #1 - #2)
4. Enter 25% of the amount on line #3
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Remit all payments via OPTINS.org

SAI-22 (1/20)

QUARTERLY TAX PAYMENT INSTRUCTIONS

Line #2 Instructions

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

Anticipated 2020 tax offsets (20% of Montana Life and Health Insurance Guaranty Association assessments paid during tax years 2015-2019): \$ \_\_\_\_\_

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

Other Instructions

ZERO QUARTERLY TAX FILINGS ARE NOT REQUIRED BEGINNING WITH FILING YEAR 2020

If the amount on line #6 is zero or a negative amount: DO NOT FILE

If insurer deems the total 2020 quarterly pre-payment requirement on line #3 to be a minimal amount (less than \$500), all 4 vouchers and payments may be submitted to OPTins, on or before April 15, 2020.

If premium writings have declined from the previous year, you may substitute the amount on line #1 with an amount equaling 90% of the 2020 anticipated premium tax.

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

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