



COMMISSIONER OF SECURITIES & INSURANCE
MONTANA STATE AUDITOR

TO: All Registered Risk Retention Groups

FROM: Examinations Bureau, Montana Insurance Department

SUBJECT: Payment of Premium Taxes by Risk Retention Groups

DATE: January 3, 2019

Attached is the premium tax form for your risk retention group on the sale of insurance to members located in Montana. Please complete the form and submit it via OPTins, along with the remittance for premium taxes due (if any) and a PDF of **the annual statement Montana state page**, no later than March 1, 2020. If the due date falls on a weekend or holiday, the deadline will be extended to the next business day. If no premiums were written in Montana in 2019, please file your zero Tax Statement in OPTins and upload any supporting documents electronically.

Other materials required to be submitted according to Section 33-11-104, MCA, include:

1. Montana no longer requires the filing of printed annual statements and NAIC supplements if filed with the state of domicile and electronically filed with the NAIC. The Signed Jurat Page must be uploaded with your OPTins filing no later than March 1 in lieu of annual statement filing. If any financial data is re-filed or amended, a newly completed Affidavit is required.
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. 2005 legislation requires the Montana Medical Malpractice Professional Liability Experience Report from all insurers writing medical malpractice professional liability insurance in Montana [Section 33-23-310, MCA]. Due March 1 – **No filing Required if no Data to Report.**

Should you have any questions concerning the completion of the enclosed form, please do not hesitate to contact our department at (406) 444-2040.

**MONTANA DEPARTMENT OF INSURANCE
2019 ANNUAL PREMIUM TAX STATEMENT
RISK RETENTION GROUP**

Risk Retention Group Name	NAIC Number		
Mailing Address	City	State	Zip Code
State of Domicile			
Tax Contact Person	Phone #	Toll Free Phone #	
Email Address			

RISK RETENTION GROUP PREMIUM TAX COLLECTION

1.	TOTAL DIRECT PREMIUM INCOME Include finance and service charges	\$ _____
2.	DIVIDENDS refunded or credited to policyholders	\$ _____
3.	NET PREMIUMS (Line 1 less Line 2)	\$ _____
4.	PREMIUM TAXES - Montana Basis (2.75% of Line 3)	\$ _____
5.	LEGAL PROFESSIONAL LIABILITY INSURANCE PREMIUM (PER 33-2-705(2)(b), MCA)	\$ _____
6.	LEGAL PROFESSIONAL LIABILITY INSURANCE PREMIUM TAX DIFFERENTIAL (2% of Line 5)	\$ _____
7.	NET PREMIUM TAX (Line 4 Less Line 6)	\$ _____
8.	TOTAL PREMIUM TAXES - STATE OF DOMICILE BASIS*	\$ _____
9.	QUARTERLY PREMIUM TAX PRE-PAYMENTS (Paid in 2019)	\$ _____
10.	OVERPAYMENT CREDIT FROM 2018 FILING	\$ _____
11.	AMOUNT DUE (Greater of Line 7 or 8, minus Line 9 and/or 10)	\$ _____
12.	ANNUAL TAX OVERPAYMENT (If Lines 9 and/or 10 are greater than Line 7 or 8)	\$ _____
	OVERPAYMENT Must be carried forward and used to offset future payments	

Please Remit All Payments and Supporting Documents Via OPTIns.

* Under Section 33-2-709, MCA, taxes and fees are subject to retaliation in the aggregate. Provide a calculation, on a separate attached sheet, of the taxes and fees payable to your state of domicile on your Montana business based on the rates your state of domicile applies to foreign insurers.

The above statement is a true and correct report of premiums collected and of authorized deductions pertaining to business transacted in Montana in the past calendar year and is in accordance with requirements of the applicable statutes.

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



REQUIRED INFORMATION - From preceding calendar year	PHYSICIANS	OSTEOPATHS	PODIATRISTS	DENTISTS	OPTOMETRISTS	REGISTERED NURSE	LICENSED PRACTICAL NURSE	ALL OTHER SPECIALTIES	HEALTH CARE FACILITIES as defined by 50-5-101(23), MCA	TOTAL
1. Number of insureds @ December 31										
a. Number of claims-made basis policies										
b. Number of occurrence basis policies										
2. a. Amount of direct premiums paid (written)										
b. Amount of direct premiums earned										
c. Total amount of underwriting expenses (Note in Total column only)	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	
3. Number of claims made against insureds										
a. Direct losses paid in 3										
b. Direct Case loss reserves in 3										
c. Direct IBNR loss reserves in 3										
d. Direct ALAE paid in 3										
e. Direct Case ALAE reserves in 3										
f. Direct IBNR ALAE reserves in 3										
4. Number of closed claims with direct loss paid										
a. Total amount of direct losses paid in 4										
5. Number of claims open with no direct loss paid										
6. Number of lawsuits filed against insureds										
a. Number of lawsuit claims closed without settlement										
b. Number of lawsuit claims closed with settlement										
c. Total amount paid in settlements in 6b										
7. Number of lawsuits that went to trial										
a. Number of judgments or verdicts for the plaintiff in 8										
b. Number of judgments or verdicts for the insured in 8										
c. Number of other judgments or verdicts in 8										
8. Total of direct losses paid for claims that went to trial and were closed										



State of Montana

RISK RETENTION GROUP
QUARTERLY PREMIUM TAX PAYMENT
DUE DATE: APRIL 15, 2020

RRG Insurer Name: _____

NAIC # _____

QUARTERLY TAX PAYMENT CALCULATION

- 1. 2019 premium tax liability (# 7 from tax return) or 90% of anticipated 2020 tax \$ _____
2. Enter 25% of the amount on line #1 \$ _____
3. Amount of 2019 overpayment applied to this payment (see line # 12 of the tax return) \$(_____)
4. QUARTERLY AMOUNT REMITTED (#2 - #3) (if amount is ZERO or a Negative - DO NOT FILE) \$ _____ (Instructions on back)

Remit all payments via OPTINS.org

SAI-25 (1/20)



State of Montana

RISK RETENTION GROUP
QUARTERLY PREMIUM TAX PAYMENT
DUE DATE: SEPTEMBER 15, 2020

RRG Insurer Name: _____

NAIC # _____

QUARTERLY TAX PAYMENT CALCULATION

- 1. 2019 premium tax liability (# 7 from tax return) or 90% of anticipated 2020 tax \$ _____
2. Enter 25% of the amount on line #1 \$ _____
3. Amount of 2019 overpayment applied to this payment (see line # 12 of the tax return) \$(_____)
4. QUARTERLY AMOUNT REMITTED (#2 - #3) (if amount is ZERO or a Negative - DO NOT FILE) \$ _____ (Instructions on back)

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SAI-25 (1/20)



State of Montana

RISK RETENTION GROUP
QUARTERLY PREMIUM TAX PAYMENT
DUE DATE: JUNE 15, 2020

RRG Insurer Name: _____

NAIC # _____

QUARTERLY TAX PAYMENT CALCULATION

- 1. 2019 premium tax liability (# 7 from tax return) or 90% of anticipated 2020 tax \$ _____
2. Enter 25% of the amount on line #1 \$ _____
3. Amount of 2019 overpayment applied to this payment (see line # 12 of the tax return) \$(_____)
4. QUARTERLY AMOUNT REMITTED (#2 - #3) (if amount is ZERO or a Negative - DO NOT FILE) \$ _____ (Instructions on back)

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SAI-25 (1/20)



State of Montana

RISK RETENTION GROUP
QUARTERLY PREMIUM TAX PAYMENT
DUE DATE: DECEMBER 15, 2020

RRG Insurer Name: _____

NAIC # _____

QUARTERLY TAX PAYMENT CALCULATION

- 1. 2019 premium tax liability (# 7 from tax return) or 90% of anticipated 2020 tax \$ _____
2. Enter 25% of the amount on line #1 \$ _____
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SAI-25 (1/20)

**RISK RETENTION GROUP
QUARTERLY TAX PAYMENT INSTRUCTIONS**

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

**ZERO QUARTERLY TAX FILINGS ARE NO LONGER REQUIRED
BEGINNING WITH FILING YEAR 2020**

If the amount on line #4 is zero or a negative amount: DO NOT FILE

If insurer deems the total 2020 quarterly pre-payment requirement on line #1 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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