

NAIC Group Code _____

NAIC Company Code _____

**Direct Business in the State of Illinois During the Calendar Year
Risk Retention Groups**

Line of Business	Gross Premiums, including Policy and Membership Fees, less Return Premiums and Premiums on Policies not Taken		Dividends Paid or Credited to Policyholders on Direct Business
	Direct Premiums Written	Direct Premiums Earned	
1. Fire			
2.1 Allied Lines			
2.2 Multiple peril crop			
2.3 Federal flood			
2.4 Private Crop			
3. Farmowners multiple peril			
4. Homeowners multiple peril			
5.1 Commercial multiple peril (non-liability portion)			
5.2 Commercial multiple peril (liability portion)			
6. Mortgage guaranty			
8. Ocean marine			
9. Inland marine			
10. Financial guaranty			
11. Medical professional liability			
12. Earthquake			
13. Group accident and health			
14. Credit A & H (Group and Individual)			
15.1 Collectively renewable A & H			
15.2 Non-cancellable A & H			
15.3 Guaranteed renewable A & H			
15.4 Non-renewable for stated reasons only			
15.5 Other accident only			
15.7 All other A & H			
15.8 Federal employees health benefits program premium			
16. Workers' compensation			
17.1 Other liability			
17.2 Other liability – claims made			
17.3 Excess workers' compensation			
18. Products liability			
19.1 Private passenger auto no-fault (personal injury protection)			
19.2 Other private passenger auto liability			
19.3 Commercial auto no-fault (personal injury protection)			
19.4 Other commercial auto liability			
21.1 Private passenger auto physical damage			
21.2 Commercial auto physical damage			
22. Aircraft (all perils)			
23. Fidelity			
24. Surety			
26. Burglary and theft			
27. Boiler and Machinery			
28. Credit			
30. Warranty			
34. Aggregate write-ins for other lines of business			
35. Totals (a)			

(a). Finance and service charges not included in Lines 1 to 35 \$ _____

**Amounts must agree to Direct Business Page of company's Annual Statement. Do not send copy.
All discrepancies must attach a letter of reconciliation.**

Calendar Year		Risk Retention Groups		
Privilege Tax Calculation		1 Premium	2 Premium Rate	3 Premium Tax
1. Risk Retention Insurance Premium Written (Page 19 of the Annual Statement)				
2. Finance and service charges as reported on Page 19 of the Annual Statement				
3. Deductions Dividends paid or credited to policyholders on premiums reported on Line 1 (Page 19, Column 3, Line 35 of the Annual Statement)				
4. Net Taxable Property & Casualty Premium Written (Column 1, Line 1 plus 2 minus 3)				
5. Property and Casualty Premium Tax (Column 1, Line 4 x Column 2)			.005	
6. Accident and Health Premium Written (Page 19, Column 1, Lines 13 thru 15.6 per Rule 2510.50)				
7. Deductions Dividends paid or credited to policyholders on premiums reported on Line 6 (Page 19, Column 3 of the Annual Statement)				
8. Net Taxable Accident and Health Premium Written (Column 1, Line 6 minus Line 7)				
9. Accident & Health Premium Tax (Column 1, Line 8 x Column 2)			.004	
10. Privilege Tax Before Credits (Column 3, Line 5 plus Line 9)				
Less Credit to the Privilege Tax				
11. Fire Department Taxes Paid				11. Does not include <u>Fire Marshal Tax</u> . 11b. Total requires either cancelled check or dated receipt.
11a. Fire Department Taxes paid to Illinois Municipal League				
11b. Fire Department Taxes-Other (Proof of Payment)				
11c. Fire Department Taxes (Col. 1, Lines 11a plus 11b)				
11d. New Markets Tax Credit (attach a schedule of the Tier 2 investor allocation of the New Markets credits, listing each insurance company and the amount)				
Corporate & Replacement Income Tax Intergradation Excess Complete Line 12 and 13 if Corporate and Replacement Income Taxes are not paid on a Unitary Method. If paid on a Unitary Method, go to U-1 Schedule and complete as directed and show on Line 15.				
12. Illinois Corporate Income Tax Payments				
13. Corporate Income Tax Cash Refunds Received				
14. Total Net Income Taxes (12 minus 13)				
15. Unitary Member Income Tax Offset (Schedule U-1)				
16. Total Property and Casualty Premium & Accident and Health Premium (Col. 1, Line 4 plus Col. 1, Line 8)				
17. Intergradation Offset is excess of 1.5% Net Taxable Premium (Line 16 x 1.5%)				
18. Intergradation Offset Amount (Line 14 or 15 minus Line 17).				
19. Net Privilege Tax (Line 10 minus Line 11c, 11d, and Line 18). If applicable, carry to Page 4, Line 8.				

Company Name: _____

Computation of Retaliatory Taxes

Under "215 ILCS 5/444 and 5/444.1" of the Illinois Compiled Statutes, when the laws of any other state require of companies domiciled in Illinois the payment of penalties, fees, charges or taxes greater than those required in the aggregate for like purposes under the laws of Illinois by companies domiciled in such states, the Director of Insurance is required to impose comparable requirements on a retaliatory basis. All insurance related taxes and fees, including premium taxes, based on the State of Incorporation requirements, should be calculated below with the total carried forward to Page 6, Line 2 under Column 2. Please attach a detailed reconciliation incorporating the Illinois data in place of the State of Domicile data.

State of Incorporation Premium Tax Rate: _____

	Column 1 State of Illinois Basis	Column 2 State of Incorporation Basis
Retaliatory Tax Calculation		
1. Annual Statement Filing Fee Paid	XXXXXXXXXXXXXXXXXX	
2. Certificate of Authority Fee Paid	XXXXXXXXXXXXXXXXXX	
3. Fire Marshal Tax Paid		
4. Fire Department Tax Paid (proof of payment must be attached)		
5. Financial Regulation Fee Paid		
6. Policy Form Filing Fee Paid		
* 7a. Illinois Corporate & Replacement Income Taxes Paid (show cash refund of prior year tax as a negative)		XXXXXXXXXXXXXXXXXX
** 7b. Corporate Income Tax paid in state of domicile	XXXXXXXXXXXXXXXXXX	
*** 7c. Other State of Illinois Taxes and Fees Paid per Article XXV		XXXXXXXXXXXXXXXXXX
7d. Other State of Incorporation Taxes and Fees Paid, such as Fraud Fee (attach reconciliation)	XXXXXXXXXXXXXXXXXX	
**** 8. Net Privilege, Premium, Franchise Tax Paid		
9. Total Illinois Basis (may be negative if income tax refund was received)		XXXXXXXXXXXXXXXXXX
10. Total State of Incorporation Basis (cannot be less than -0-)	XXXXXXXXXXXXXXXXXX	
11. Total Retaliatory Tax Due (Line 10 minus Line 9; balance cannot be less than -0-).	XXXXXXXXXXXXXXXXXX	

* If Illinois Corporate and Replacement income taxes are paid on a unitary method, please complete Schedule U-1, page 5 in detail. Cancelled checks and IL1120 must be attached to verify payments made by non-licensed insurance companies.

** Include this amount in the State of Incorporation Basis ONLY if it is in addition to the premium tax.

*** Listings shown in Department Rule 50 Illinois Administrative Code Ch. 1, 2515.50(c).

**** State of Illinois Basis Amount should be the same as on Page 3, Line 19 plus Page 3, Line 11d.

Calendar Year

Income Tax Offset Based on Unitary Method of Corporate and Replacement Tax Allocated by each Company's Illinois Premium Written (including annuities, but excluding deposit type funds) to the Unitary Group's Total Illinois Premium Written (Schedule U-1). Instructions by Rule 50, Ill. Adm. Code, Ch. 1, Part 2510.60b, Subchapter ee.

	Identity			Payment		Refund	Results
	1	2	3	4	5	6	7
	Company Name of Each Unitary Member	Company FEIN	Illinois Direct Premium	Percentage Allocation	Tax Offset Allocation by Percentage (Col. 4 x Line 16)	Refund Offset Allocation by % (Col. 4 x Line 17)	Allowed (Col. 5 minus Col. 6)
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15	Column Totals						

Taxes Paid in Calendar Year by (Name of Company and the FEIN of member that made the payments) (show cash refunds of prior year tax as a negative amount): _____

- 16. Total Taxes Paid in Calendar Year** _____ (Cancelled checks or other proof of payment must be attached to verify payments made by non-licensed insurance companies or holding company parent.)
- 17. Total Cash Refund received in Calendar Year** _____ (must agree with Column 7, Line 15 above).
- 18. Net Available for Offset** _____ (This amount will be verified per the Department of Revenue records.)

Procedure to Determine the Income Tax Offset on the Unitary Method

We will use Schedule U-1 to determine the income tax offset for companies using the Unitary Method. The allocation of the total income tax paid will be based on the Illinois premium written (including annuities, but excluding deposit type funds) by each individual company as a percent of the Unitary group total. This allocation is multiplied to the unitary calendar year amount paid and the result is the available income tax offset for that individual company.

If the unitary group received a refund during the calendar year, the refund must also be allocated among the individual companies. If a member of the unitary group received a refund during the calendar year, the refund must be allocated among all members of the unitary group. Only the net amount is allowed.

Each unitary group must complete Schedule U-1 to be allowed the offset. Any unitary group that does not complete Schedule U-1 will not be allowed to use the Illinois Corporate and Replacement income taxes in the calculation of the privilege and retaliatory taxes.

Company Name: _____

Federal Employer Identification Number: ____ - ____ - ____ - ____ - ____ - ____ - ____ - ____

Calendar Year Payment Summary	Column 1	Column 2
1. Amount due as Privilege Tax (Line 19, Page 3)		
2. Amount due as Retaliatory Tax (Line 11, Page 4)		
3. Total Privilege and Retaliatory Tax (Line 1 plus Line 2)		
4. Total Privilege Tax Quarterly Installments Paid without applying prior year-end overpayment		
5. Total Retaliatory Tax Quarterly Installments Paid without applying prior year-end overpayment		
6. Total Quarterly Estimated Payments (Line 4 plus Line 5)		
7. Prior Year End Overpayment (as reported on prior year tax return)		
8. Total Credits (Line 6 plus Line 7)		
9. Balance Due (Line 3 less Line 8). If negative enter on Line 14.		
*10. Failure to file tax return penalty (\$400 per month or 10% of tax, whichever is greater)		
*11. Failure to pay tax penalty (10% of tax due)		
*12. Interest on the tax paid after due date per current IRS rate, with a minimum of 12%		
13. Total remittance with tax return (sum of Lines 9, 10, 11 and 12)		
**14. Tax Overpayment (if Line 8 is greater than Line 3)		
* Calculate per "215 ILCS 5/412" of the Illinois Compiled Statutes. ** Overpayments must be applied to future privilege or retaliatory tax liabilities unless there is a -0- tax. Cash refund requests must be submitted under separate cover with detailed factual support in accordance with 50 Ill. Adm. Code 2525.		

Name: _____ Title: _____ of the
 (Signature of Corporate Officer)
 _____ (Company)

declares under penalties of perjury that the foregoing return (including the accompanying schedules) has been examined by him, and to the best of his knowledge and belief is true, correct and complete.

Date: _____