

2012

FOREIGN OR ALIEN COMPANIES OTHER THAN LIFE

Insurer NAIC Code Number _____

Insurer NAIC Group Code Number _____

Type or print the requested information

FEDERAL EMPLOYER I.D. NUMBER

COMPANY NAME

MAILING ADDRESS

CITY STATE ZIP CODE

IMPORTANT: THE FOLLOWING INSTRUCTIONS MUST BE ADHERED TO:

The Original Return must be filed with the Director, Division of Taxation on or before March 1 annually and shall be accompanied with a CHECK PAYABLE TO - " NJ DIVISION OF TAXATION -- INSURANCE TAX"

PLEASE REFER TO THE INSTRUCTIONS CONCERNING ELECTRONIC FUNDS TRANSFER (EFT) PAYMENTS.

Mail to: Division of Taxation
PO Box 247 (160 South Broad Street)
Trenton, NJ 08646-0247

ALSO

A duplicate return must be filed with the Commissioner of Banking and Insurance at the same time.

Mail to: Department of Banking and Insurance
PO Box 325 (20 West State Street)
Trenton, NJ 08625-0325

WHEN COMPLETING THIS RETURN, PLEASE BE SURE TO FOLLOW THE GENERAL FILING INSTRUCTIONS ON PAGE 5.

**ANNUAL REPORT
Statement of Premium Taxes and Other Obligations**

Commissioner of Banking and Insurance, State of New Jersey :
Director, Division of Taxation, State of New Jersey :

The _____
incorporated or organized under the laws of _____
and with offices located at _____
(MAILING ADDRESS OF OFFICE PREPARING RETURN)

hereby submit the following statement for the calendar year ending December 31, 20 ____, as required by, and in accordance with the New Jersey Revised Statutes Title 54 chapters 16, 17, 18 and 18A, and Title 34 Chapter 15, Article 7.

Alien Insurers: Indicate Port of Entry _____
State

Date of Incorporation or organized _____

Date first licensed in New Jersey _____

STATE OF _____
COUNTY OF _____ } ss.

On this _____ day of _____ A.D. 20 _____ before me _____
personally appeared _____
(INSERT SECRETARY OR U.S. MANAGER)

_____ Insurance Company of _____

who being duly sworn according to law, on his oath did depose and say that the foregoing report is true and correct.

Subscribed and sworn to before me the
day and year aforesaid.

(INSERT SECRETARY OR U.S. MANAGER)

(OFFICIAL TITLE)

IMPORTANT:
THIS BLOCK MUST BE COMPLETED
FEDERAL EMPLOYER IDENTIFICATION
NUMBER _____

(NAME OF PARTY TO CONTACT REGARDING THIS RETURN) (TITLE) (PHONE NUMBER) (FAX NUMBER)

(SIGNATURE OF INDIVIDUAL PREPARING THIS RETURN) (PREPARER'S IDENTIFICATION NUMBER)

(NAME OF TAX PREPARER'S EMPLOYER) (EMPLOYER'S IDENTIFICATION NUMBER)

SCHEDULE A (Page 1)

EXHIBIT OF TAXES AND OTHER OBLIGATIONS

	(1) DIRECT PREMIUMS	(2) DIVIDENDS
1 . Auto Liability and Physical Damage		
2 . Individual Accident and Health		
3 . Group Accident and Health		
4 . All Other (Except Ocean Marine) *		
5 . Total Lines 1 thru 4		
6 . Fire Lines, Schedule B, Line 45, Column 4		
7 . Ocean Marine		
8 .		
9 .		
10 . Total Lines 5 thru 9, Must Agree with Line 34, of New Jersey State page of Annual Statements as filed with the New Jersey Department of Banking and Insurance		
11 . Finance and Service Charges		
12 . Total (Lines 5 thru 11)		
Workers Compensation Premiums per Line 17 Premiums Line 16 in New Jersey state page of Annual Statement _____ Less Dividends _____ Taxable Premiums _____	TAXABLE PREMIUMS AS DETERMINED WITH	
	NOTE: If Taxable Premiums are determined as provided of Taxable Premiums as Provided in N.J.S.A. 54:	
	13 . Taxable Premiums from Sch. C, Sec. II Line 3, Col. B	
	14 . Taxable Premiums from Sch. C, Sec. II Line 2, Col. B	
	15 . TOTAL (Lines 13 plus 14, Columns 4 and 5)	
	16 . Total Tax (Lesser of Line 12 or 15 , Columns 4 and 5)	
	OTHER ADDITIONAL TAXES	
	17 . Workers Compensation Premiums (included in line 4 above)	
	18 . Fire Marshal (Sch. B, Line 45, Column 2)	
19 .		
20 . Other * -- Attach Detailed Schedule		
21 . XXXXXXXXXXXXXXXXXXXXXXXXXXXX		
22 . XXXXXXXXXXXXXXXXXXXXXXXXXXXX		
23 . Total Additional Taxes (Lines 17 thru 22, Columns 4 and 5)		
24 . Total Taxes (Line 16 and 23, Columns 4 and 5)		
<p>PAYMENT OF THE AMOUNT INDICATED AT LINE 35 MUST BE SUBMITTED TO THE DIVISION OF TAXATION AT THE ADDRESS INDICATED ON THE FIRST PAGE OF THIS RETURN.</p> <p>** Use Taxable Premium and Dividend Deduction allowed by State of Incorporation. Attach schedule.</p> <p>* Supporting Documentation MUST be enclosed (requires proof of payment i.e. copies of cancelled checks)</p> <p>A copy of New Jersey State page, and, Schedule T as filed with the NAIC must be attached.</p>		

SCHEDULE A (Page 2)

EXHIBIT OF TAXES AND OTHER OBLIGATIONS

(3) TAXABLE PREMIUMS	STATE OF INCORPORATION**		STATE OF NEW JERSEY			
	Domicile Rate	(4) TAX	New Jersey Rate		(5) TAX	
			2.1%	1	•	
			2.1%	2	•	
			1.05%	3	•	
			2.1%	4	•	
				5		
			2.1%	6	•	
			XXX	7	XXXXXXXX	
			XXX	8	XXXXXXXX	
			XXX	9	XXXXXXXX	
			XXX	10	XXXXXXXX	
			2.1%	11	•	
				12	•	
REFERENCE TO N.J.S.A. 54: 18A-6						
in N.J.S.A. 54:18A-6 (12.5% Limitation), then Schedule C- Calculation 18A-6 -- Other Than Life Companies must be completed.						
Premiums	Domicile Rate	Tax	New Jersey Rate		Tax	
13 .			2.1%	13	•	
14 .			1.05%	14	•	
15 .	XXX		XXX	15	•	
16 .				16	•	
(3) TAXABLE PREMIUMS	STATE OF INCORPORATION	(4) TAX	STATE OF NEW JERSEY	(5) TAX		
Domicile Rate			New Jersey Rate			
17 .			0.25%	17	•	
18 .			XXX	18	XXXXXXXX	
19 .			XXX	19	XXXXXXXX	
20 .				20	•	
21 .	XXXXXXXXXX	XXX	XXXXXXXXXXXX	XXX	21	XXXXXXXX
22 .	XXXXXXXXXX	XXX	XXXXXXXXXXXX	XXX	22	XXXXXXXX
23 .				23	•	
24 .				24	•	
25 .	Retaliatory Tax Due -- (see instructions)			25	•	
26 .	Total Tax Due, Line 24 and 25			26	•	
CALCULATION OF TOTAL AMOUNT DUE						
27 .	Credit for Taxes Paid to Fireman's Relief Association(s) *			27	•	
28 .	Other Credits * -- Attach Supporting Documentation			28	•	
29 .				29		
30 .	Total Tax Credits (Total of Line 27 to line 29)			30	•	
31 .	Balance of Tax Liability Due (Line 26 less line 30)			31	•	
32 .	Credit for Prepayment of Premium Tax paid March 1 and June 1 of prior calendar year.			32	•	
33 .	Balance Due (Line 31 less line 32)			33	•	
34 .	Prepayment of Tax Liability due March 1st (see instructions)			34	•	
35 .	Total Amount Due State of New Jersey (Line 33 plus line 34)			35	•	
36 .	If line 33 plus line 34 is less than zero enter the amount of the overpayment (see instructions)			36	•	
37 .	Amount of line 36 to be applied to Prepayment of Tax Liability due June 1st			37	•	
38 .	Amount of line 36 to be refunded (If Line 36 plus Line 37 is less than zero)			38	•	

PAYMENT OF THE AMOUNT INDICATED AT LINE 35 MUST BE SUBMITTED TO THE DIVISION OF TAXATION AT THE ADDRESS INDICATED ON THE FIRST PAGE OF THIS RETURN.

** Use Taxable Premium and Dividend Deduction allowed by State of Incorporation. Attach schedule.
 * Supporting Documentation MUST be enclosed (requires proof of payment i.e. copies of cancelled checks)
 A copy of New Jersey State page, and, Schedule T as filed with the NAIC must be attached.

SCHEDULE B EXHIBIT OF TAXES ON PROPERTY LINES

LINE OF BUSINESS	(1) NET DIRECT PREMIUMS-- MUST AGREE WITH STATE PAGE OF ANNUAL STATEMENT		(2) STATE OF INCORPORATION FIRE MARSHAL		(3) STATE OF INCORPORATION FIRE DEPARTMENT		(4) STATE OF NEW JERSEY FIRE MEN'S RELIEF ASSOC.	
	% Allocated to fire		% Allocated to fire		% Allocated to fire		% Allocated to fire	
39. Fire							100%	
40. Homeowners							35%	
41. Commerical Multiple Peril (Line 5.1 only)							100%	
42. All Other (Line 5.2 added here)							XXXX	XXXXXX
43.							XXXX	XXXXXX
44.							XXXX	XXXXXX
45. Enter on Schedule A								

**SCHEDULE C
COMPANIES OTHER THAN LIFE
CALCULATION OF TAXABLE PREMIUMS AS PROVIDED IN N.J.S.A. 54:18A-6**

SECTION 1 – COMPLETE ONLY IF LICENSED SUBSEQUENT TO 6/30/84

**WORLDWIDE PREMIUM DATA FOR COMPANY COMPLETING THIS RETURN
AND ALL OF ITS AFFILIATES AS DEFINED IN N.J.S.A. 17:27A-1 et seq.**

WORLDWIDE PREMIUM DATA	(A) WORLDWIDE PREMIUMS	(B) 12 ½% OF AMOUNT IN COLUMN (A)	(C) NEW JERSEY PREMIUMS
1. TOTAL Premiums, including Finance and Service Charges, on all Policies of the company and its affiliates			
2. LESS: Premiums on Group Accident and Health Policies of the Company and its affiliates			
3. BALANCE – (Line 1 minus 2)			

SECTION II – MUST BE COMPLETED BY ALL COMPANIES ELECTING TO CALCULATE TAXABLE PREMIUMS AS PROVIDED IN N.J.S.A. 54:18A-6.

WORLDWIDE PREMIUM DATA FOR COMPANY COMPLETING THIS RETURN

WORLDWIDE PREMIUM DATA	(A) WORLDWIDE PREMIUMS	(B) 12 ½% OF AMOUNT IN COLUMN (A)
1. TOTAL Premiums, including Finance and Service Charges, on all Policies of the company		
2. LESS: Premiums on Group Accident and Health Policies of the Company		
3. BALANCE – (Line 1 minus 2)		

NOTE: IN ORDER TO DETERMINE WHICH FIGURES SHOULD BE APPLIED AS TAXABLE PREMIUMS AT LINE(S) 13 AND/OR 14 OF SCHEDULE A, PLEASE REFER TO THE INSTRUCTIONS FOR THE DETERMINATION OF TAXABLE PREMIUMS AS PROVIDED IN N.J.S.A. 54:18A-6.

FOREIGN OR ALIEN COMPANIES OTHER THAN LIFE GENERAL FILING INSTRUCTIONS

Please note listed below you will find instructions which highlight specific areas of concern when completing the tax return:

1. **NAIC code**—At the top left side of the page of the return is a space to provide the insurer's five digit NAIC (National Association of Insurance Commissioners) code. This space must be completed by all taxpayers.
2. **Port of entry**—At the middle of the first page, a line has been added for alien insurers to indicate their port of entry.
3. When completing Schedule A of the return, please give your attention to the following instructions.
 - a. Please express tax rates inserted by taxpayers in percentage and not decimal format. (2.25%, **NOT** .0225 or 2¼.).
 - b. Only place one number in each cell. If taxable premiums (column 3) are different for New Jersey and the taxpayer's state of incorporation, enter the New Jersey taxable premiums in column 3. Attach a schedule indicating the taxable premiums used in calculating the tax amount in column 4.
 - c. Please note that lines 21 and 22 have been blocked out at columns 3, 4 and 5. If the taxpayer should require more space to report state of incorporation rates and taxes in column 4, please attach a separate schedule. However, line 23, column 4, should include the total of all additional taxes including any listed in a separate schedule.
4. **Schedule A** –Please note that Schedule A, including lines 1 to 12, must be completed by all taxpayers, even if the taxpayer is calculating the tax based on the 12.5% limitation indicated in Schedule C.
5. **Agents & Brokers License Fees**-The Department of Banking and Insurance has reviewed and determined that conditions giving rise to the inclusion of Agents & Brokers Fees in the EM-Foreign or Alien Companies Other Than Life, Insurance Premium Tax (IPT) return form no longer apply. As of **January 1, 2011 tax year, Agents & Brokers License Fees will be eliminated from this return** and will not be included as a part of the calculation of the Total Tax on line 24 or the Retaliatory Tax on line 25.
6. **All credits** requested on Schedule A, require supporting documentation as proof of payment (i.e. copy of the check or cancelled check). These documents **MUST** be submitted with the return or the credit will be denied.
7. **Penalty and Interest** –Any taxpayer which shall fail to file its return when due or fail to pay tax when due shall be subject to penalties and interest as provided for in the State Tax Uniform Procedure Law N.J.S.A. 54:48-1 et seq. and N.J.S.A. 18:2-2.1 et seq.
8. **Overpayment** – Please note, any overpayment indicated on Line 36 must first be applied to the prepayment due June 1st before any refund will be issued.
9. Please note: **all requested supporting documentation** (i.e. cancelled checks) and attachments must be included with the return being filed with the Division of Taxation and with the duplicate original return which is simultaneously being filed with the Department of Banking and Insurance.

INSTRUCTIONS FOR THE DETERMINATION OF TAXABLE PREMIUMS PROVIDED IN N.J.S.A. 54:18A-6 (SCHEDULE C)

If the company was licensed in this State, subsequent to 6/30/84 and the amount indicated at Section I, Line 3, Column C *is not greater* than the amount indicated at Section 1, Line 3, Column B, then the company does not qualify to use this limitation. Taxable premiums are then those included at line 12, Column 3 of Schedule A.

If the company was licensed in this State, subsequent to 6/30/84 and the amount indicated at Section I, Line 3, Column C *is greater* than the amount indicated at Section 1, Line 3, Column B then taxable premiums are the amounts indicated at Section II, Column B. These amounts should be entered at the applicable Line(s) (13, 14), Column 3 of Schedule A. A detailed schedule of Worldwide and New Jersey Premiums of the Company and each affiliate must also be submitted with this schedule.

If the company was licensed in this State, prior to 7/1/84 and if the amount indicated at Section II, Line 3, Column B *is less* than taxable premiums indicated at line 12, Column 3 of Schedule A, then enter amounts from Column B at the applicable Line(s) (13, 14), Column 3 of Schedule A. If the amount indicated at section II, Line 3, Column B *is not less* than taxable premiums indicated at line 12, Column 3 of Schedule A, then taxable premiums are those included at line 12, Column 3 of Schedule A.

INSTRUCTIONS FOR COMPLETING SCHEDULE C

1. This schedule is to be completed only by those companies electing to calculate taxable premiums as provided in N.J.S.A. 54:18A-6 (12.5% limitation).
2. If the company was licensed in this State, subsequent to 6/30/84, complete both Section I and Section II.
3. If the company was licensed in this State, prior to 7/1/84, complete only Section II.
4. Worldwide Premiums should be calculated in Section I and II in accordance with the provisions for calculating New Jersey Taxable Premiums as indicated at Schedule A, Line 12.
5. When completing Section 1, attach a separate schedule listing each affiliate and applicable premiums used in completing column A of Section 1.
6. Schedule A, Lines 1 to 12 must be completed by ALL TAXPAYERS.

CALCULATING RETALIATORY TAX – SCHEDULE A LINE 25

Computation of the Retaliatory Tax on Schedule A, Line 25 is the same whether you calculate Line 16 using Schedule A, Line 12 or Line 15. When Total tax is arrived at by using Schedule C Section II, the 12.5% limitation cap is not taken into account in the Retaliatory Tax computation, as per *American Fire & Casualty Company v. New Jersey Division of Taxation-Decided October 19, 2006*. The computation is as follows: the Excess of Line 12 *plus* Line 23 Column 4 over Line 12 *plus* Line 23 Column 5.

CALCULATING PREPAYMENT – SCHEDULE A LINE 34

If the Total Tax on line 16 was calculated using Schedule C, Section II, then the prepayment of Schedule A, Line 34 should be computed as follows: Multiply the prepayment base by 12.5% then by 2.1%. Fifty percent of this figure is the prepayment. Attach a copy of your worksheet to the return, showing the calculation of the prepayment:

Total Worldwide Premiums	A	\$ _____
Worldwide New Jersey Fire Premiums	B	\$ _____
Worldwide Premium prepayment base (Line A minus Line B)		\$ _____

If the Total Tax on line 16 was calculated using Schedule A, Line 12 then the prepayment on Schedule A Line 34, should be completed as follows: Fifty percent of the sum of Column 5, Line 5 plus line 11.

ELECTRONIC FUNDS TRANSFERS

The Division of Taxation has established procedures to allow the remittance of tax payments through electronic funds transfer (EFT). Taxpayers with a prior year’s liability of \$10,000 or more in any one tax are required to remit all tax payments using EFT.

For EFT program questions, visit the Division of Revenue website at <https://www.nj.gov/treasury/revenue/ef1.shtml>, call the EFT Unit at (609) 292-9292 Opt #6, Fax (609) 984-6681 or write to the N.J. Division of Revenue, EFT Section, P.O. Box 191, Trenton, N.J. 08646-0191.

If remitting payment by EFT, the Total Amount Due indicated at line 35 must be transmitted in one transaction with an applicable year of 2012. The Prepayment of Tax liability included in this amount, along with the Prepayment of Tax liability due June 1st, will be credited automatically against the succeeding years’ tax liability, when the taxpayer files that years’ Insurance Premium Tax Return. A separate transaction for the prepayment tax liability due March 1st line 34 is not required.

HELPFUL HINT FOR EFT REMITTANCE: Return Period Ending **MUST** read **121231** ((YY) Year, (MM) Month, (DD) Day) for **ALL** payments associated with the 2012 tax return. This includes any **PREPAYMENT** of tax liabilities due with the return on March 1st and on June 1st. The same procedure should be followed for subsequent tax years, after adjusting the return period ending accordingly.

IMPORTANT NOTE

PAYMENT for the amount indicated at Schedule A, Line 35 of the Insurance Premium Tax Return **MUST BE SUBMITTED TO THE DIVISION OF TAXATION** at the address indicated on the first page of this return. **DO NOT** send payment of this Amount to the Department of Banking and Insurance.

However, if the taxpayer is simultaneously paying an Annual Statement Filing Fee, Renewal of Certificate of Authority Fee, Maintenance Fee, Insurance Development Fund Surcharge, etc., these amounts must be submitted under separate cover to the address indicated on the notice for the particular fee, surcharge, etc. and **MUST NOT** be included with the Insurance Premium Tax Return.

****ALL ATTACHMENTS MUST BE INCLUDED WITH BOTH THE ORIGINAL RETURN FILED WITH THE DIVISION OF TAXATION AND THE DUPLICATE RETURN FILED SIMULTANEOUSLY WITH THE DEPARTMENT OF BANKING AND INSURANCE.**