

**NEW JERSEY DEPARTMENT OF BANKING AND INSURANCE
OFFICE OF CAPTIVE INSURANCE
CAPTIVE PREMIUM TAX REPORT**

FOR THE CALENDAR YEAR 20___, DUE MARCH 1st ANNUALLY

TAX DEPARTMENT MAILING ADDRESS AND COMPANY INFORMATION

Company Name: _____ Federal EIN : _____
 Premium Tax Contact Person: _____ NAIC #: _____
 Contact E-mail: _____ NAIC Group #: _____
 Tax Dept. Phone and Ext.: _____
 Tax Department Address: _____
 City – State – Country – Zip + 4: _____

Two or more captive insurance companies under common ownership and control shall be taxed as though they were a single captive insurance company. Attach a list of companies included in this report. Please include Name, EIN and NAIC # of other companies.

PREMIUM TAX SUMMARY

Premiums	Dividends (Enter as a negative number)	Taxable Premiums
1. Life Premiums _____ - _____		= _____
2. A& H Premiums _____ - _____		= _____
3. P & C, Surety and Title Premiums _____ - _____		= _____
4. Excess Worker’s Compensation & Employer’s Liability Premiums _____		= _____
5. TOTAL – All Gross Direct Taxable Premiums (sum Lines 1-4)		= _____
6. Direct Premium Tax Rate		
a. .38 of 1% on the first \$20,000,000		= _____
b. .285 of 1% on the next \$20,000,000		= _____
c. .19 of 1% of the next \$20,000,000		= _____
d. .072 of 1% of each dollar thereafter		= _____
7. TOTAL – Direct Premium Tax		= _____

ASSUMED REINSURANCE PREMIUM TAX, FEES AND/OR CREDITS

8. TOTAL – Assumed Reinsurance Premiums	= _____
9. Assumed Reinsurance Premium Tax Rate	
a. .214 of 1% on the first \$20,000,000	= _____
b. .143 of 1% on the next \$20,000,000	= _____
c. .048 of 1% of the next \$20,000,000	= _____
e. .024 of 1% of each dollar thereafter	= _____
10. TOTAL – Assumed Reinsurance Premium Tax	= _____
11. TOTAL PREMIUM TAX (Sum Line 7 plus Line 10) Minimum Tax = \$7,500.00; Maximum Tax \$200,000	= _____
12. INSTALLMENT PAYMENT (1/2 of tax payment in line 11)	= _____
13. LESS: Total premium tax prepayments made during the year.	= _____
14. Certificate of Authority Renewal Fee: \$300.00	= <u>300</u>
15. TOTAL Tax and Fees Due (Lines 11 thru 14) Attach payment for this amount.	= _____
16. REFUND IMPORTANT: A Refund Check will be sent to the Company. DO NOT apply this amount to future tax liability. _____	

I declare under penalties of perjury that I have examined this return and to the best of my knowledge and belief the matters and information set forth herein and on any schedule attached are true, correct, and complete.

Company Officer Signature

Title