DOM-RTC (2-26) **2025**	**NEW JERSEY INSURANCE PREMIUMS TAX RETALIATORY TAX CREDIT FOR CALENDAR YEAR ENDING DECEMBER 31, 2025.**

Name as Shown on Return	Federal ID Number	NAIC Number

Beginning with Tax Year 2013, New Jersey allows a retaliatory tax credit, pursuant to N.J.S.A. 54:18A-2(c) and 54:18A-3(c) which permits a domestic insurance company to reduce its Insurance Premiums Tax liability by 5% of any retaliatory tax incurred in other states for the same filing period. The percentage reduction will increase 1% annually for 10 years until it reaches 15% for Tax Year 2023 and each tax filing thereafter. The tax liability reduction amount is to be included on the appropriate Form DEM or Form DEXM line 23.

	COLUMN A	COLUMN B	COLUMN C	COLUMN D
	Total Retaliatory Tax/ Estimates Incurred in Filing Period 2025.	Retaliatory Tax/Estimates Incurred in Filing Period 2025, for Filing Periods 2024 and prior.	Retaliatory Tax/Estimates Incurred In Filing Period 2026, for Filing Period 2025.	Retaliatory Tax Base for Filing Period 2025. Column A - B + C
State[1]:				
TOTAL				

2025 RETALIATORY TAX CREDIT: 15% of Retaliatory Tax Base Total in column D, to be entered here and on the appropriate IPT form DEXM or DEM line 23 .... ____________________

HISTORY OF RETALIATORY TAX CREDITS TAKEN

FILING PERIOD	%	CREDIT AMOUNT	FILING PERIOD	%	CREDIT AMOUNT	FILING PERIOD	%	CREDIT AMOUNT
2013	5%		2024	15%		2035	15%	
2014	6%		2025	15%		2036	15%	
2015	7%		2026	15%		2037	15%	
2016	8%		2027	15%		2038	15%	
2017	9%		2028	15%		2039	15%	
2018	10%		2029	15%		2040	15%	
2019	11%		2030	15%		2041	15%	
2020	12%		2031	15%		2042	15%	
2021	13%		2032	15%		2043	15%	
2022	14%		2033	15%		2044	15%	
2023	15%		2034	15%		2045	15%	

NOTES:
1. For each state listed, attach a copy of the retaliatory section of each state return, showing the amount of the Retaliatory Tax liability
2. Provide copies of the corresponding cancelled check(s) showing proof of payment of the Retaliatory Tax in #1.