GOVERNMENT OF THE DISTRICT OF COLUMBIA
IA 23 (Rev. 01/09)

DEPARTMENT OF INSURANCE, SECURITIES AND BANKING

INSURANCE BUREAU

WASHINGTON, D.C

2008 INSURANCE TAX RETURN

DUE OR POSTMARKED ON OR BEFORE MARCH 1, 2009

for office use only

"Amended"

12/21/2009

Type of Filing: ☐ Original ☑ Amended

P&C

All insurers must file a tax return, whether or not any premiums were written during the calendar year. Foreign and alien insurers must complete Part I and Part II. Please review the premium tax filing instructions before filling-in the tax form. Click Here

Name of Company:	Contact Person:	Group Code ('08): NAIC Co. Code: ---- Group Code ('07): (If changed)
Mailing Address:	Phone No: Fax No.: E-Mail:	State of Incorporation: FEIN No: -
Street Address **(if different from above)**:		Date Licensed in D.C.
Former Name, NAIC Company Code, State of Domicile and/or address if Changed Since Last Premium Tax Return:		

If New Company, check here: ☐ **If Name Change,** check here: ☐ **If Final Tax Return,** check here: ☐

Premium Tax Payment Method: EFT: ○ EFT Taxpayer I.D. No.: _____ **Check:** ○ **No Payment:** ◉

☒ **Property & Casualty**

NOTE: PLEASE DO NOT STAPLE MULTIPLE TAX RETURNS TOGETHER

PART I PREMIUM TAX: Amounts that do not agree with Schedule T and State Business Page must be explained on a separate sheet. **Please attach a reduced (8 1/2 x 11) copy of Schedule T and the State Business Page (except Title companies). Also, attach verification for qualified premiums deductions, D.C. Codes §§ 47-2608, 31-205 (1) (B),** per IRS Code sections 401, 403, 404, 408, or 501(a).

1. **Total Gross Premiums: (From Schedule T)** **(P&C companies only)**

1a. **Property** $ _____.00 **A&H** $ 0 .00

Pursuant to D.C. Official Code § 47-2608 (a), effective October 1, 2008.

		Major Medical or Comprehensive A&H [Enter Amount]	**Other Than Major Medical A&H**
A&H Premiums (Allocate amount from **A&H** Line 1 to Lines 1b and 1c)		1b. $ 0 .00	1c. $ 0 .00
1d. Less Qualified Premiums	$ 0 .00	$ 0 .00	$ 0 .00
2. **Net Written Premiums [Line 1 (a, b or c) – Line 1d]**	**(P&C)** $ 0 .00	**(A&H)** $ 0 .00	**(A&H)** $ 0 .00
3. **Deductions:**			
3a. FEHB program premiums	$ XXXXXXXXXXXXXX.00	$ 0 .00	$ 0 .00
3b. FEHB dental only premiums	$ XXXXXXXXXXXXXX.00	$ XXXXXXXXXXXXXX.00	$ 0 .00
3c. Medicare Part D premiums	$ XXXXXXXXXXXXXX.00	$ 0 .00	$ 0 .00
3d. Medicare premiums	$ XXXXXXXXXXXXXX.00	$ 0 .00	$ 0 .00
3e. DC HealthCare Alliance premiums	$ XXXXXXXXXXXXXX.00	$ 0 .00	$ 0 .00
3f. Medicaid premiums	$ XXXXXXXXXXXXXX.00	$ 0 .00	$ 0 .00
3g. Premiums returned on policies not taken	$ 0 .00	$ 0 .00	$ 0 .00
3h. Dividends paid in cash or used by policyholders in payment of renewal premiums	$ 0 .00	$ 0 .00	$ 0 .00

4. **Total Deductions** (Lines 3a to 3h) 4a. $ 0 .00 4b. $ 0 .00 4c. $ 0 .00

4.1 **Grand Total A&H Deductions** (Line 4b + Line 4c) $ 0 .00 [Go To Page 2, L10]

5. Net Taxable Premiums: [(Line 2 minus Line 4 (a,b,c)] **If negative, enter zero.** **If negative, enter zero.** **If negative, enter zero.**

5a. $ 0 .00 5b. $ 0 .00 5c. $ 0 .00

X .017 **(See Lines 6 and 9 for A&H tax rates)**

6. **Major Medical or Comprehensive A&H** premium tax rates (Transfer amount from Line 5b to Lines 6a and 6b)

6a. $ 0 .00 X 0.75 $ 0 .00 **X .017** $ 0 .00

6b. $ 0 .00 X 0.25 $ 0 .00 **X .020** $ 0 .00

(Continued on Next Page)

7. Premium Tax **P&C**: (Line 5a x **.017**) $ 0 .00

8. Premium Tax **Major Medical or Comprehensive A&H:** (Line 6a + Line 6b) $ 0 .00

9. Premium Tax **Non-Major Medical or Comprehensive A&H:** (Line 5c x **.017**) $ 0 .00

10. Finance, service and other charges not included in Line 2 $ 0 .00 **X.017** = $ 0 .00 **[Go To P3, L2]**

11. **Total Premium Tax (Line 7 to Line 10) (P&C + A&H + Finance and Serv. Chg.)** $ 0 .00

12. **Retaliatory Tax (PART II, Line 9)** + $ 0 .00

13. **D.C. Total Tax Liability (Line 11 + Line 12)** $ 0 .00

14. **Applied Credits** $ **0** + Installment Payments made during the year $ **0** = $ **0** .00

15. **Life and Health Guaranty Fund Tax Credits and Refunds** **(Class B assessments only)** $ **0** .00
Please attach copies of the 2007 Assessment Invoice or the 2007 "Certificate of Contribution," along with the completed L&H Guaranty Fund Assessment form.

16. **Net Taxes Due (Line 13 minus Lines 14 and 15), or** $ 0 .00

17. **If Amended: Amount Paid with Original Tax Return, or** $ 0 .00

18. **OVERPAYMENT Amount (Line 13 minus Lines 14 and 15)** $ 0 .00

19. Penalty (After March 1 postmark, 8% per month until paid, D.C. Code § 47-2609) $ 0 .00

20. Total amount paid (Line 16 + Line 19) **(Tax Due After Amendment)** $ 0 .00

21. **Indicate amount of Line 18 overpayment to be credited to June 1** ☐ **Installment** + $ 0 .00

22. **Indicate amount of Line 18 overpayment to apply to Refund Due** ☐ (Line 18 minus Line 21) + $ **0** .00

23. **Remaining Credit Available** (Line 18 plus Lines 21 and 22) $ 0 .00

[Go To P3, Checkoff List]

For Dept. Use Only:
LOCKBOX
BATCH # _____

SEE PAGE 5 FOR MAILING ADDRESS -- PLEASE USE THAT MAILING ADDRESS ONLY

PART II

RETALIATORY TAX: Please include **all taxes** required of a District of Columbia company in your state of incorporation for identical premium income. This part must be completed by all foreign and alien insurers whether or not any retaliatory tax is due. **(Do not include fees or assessments in the retaliatory tax computation.)**

1. **Total Gross Premiums (PART I, Line 1a + Line 10 [Finance and Serv. Chg. Premiums])** $ 0 .00

2. Less deductions authorized by your state of incorporation: (explain) **Deductions**

   2a. _____ $ 0 .00

   2b. _____ $ 0 .00

   2c. _____ $ 0 .00

   2d. _____ $ 0 .00

   2e. _____ $ 0 .00

   2f. **Total Deductions** (lines 2a to 2e) $ 0 .00

3. Taxable Premiums (line 1 minus line 2f) $ 0 .00

4. Percentage rate X _____ %

5. Premium Tax **[Enter Amount]** $ _____ .00

6. Other Taxes. **Do not include any fees or assessments** (Please itemize)

	Indicate Type of Tax	Prem. or Tax Base	Tax Rate	Enter Tax Amount (>=0)
6a.		$ 0	X _____ %	$ 0 .00
6b.		$ 0	X _____ %	$ 0 .00
6c.		$ 0	X _____ %	$ 0 .00 **[Go To P2, L14]**
6d.	**Total Other Taxes (>=0)** (lines 6a to 6c)			$ 0 .00

7. **Total Domicile State Tax (line 5 plus line 6d)** $ **0** .00

8. Less D.C. premium tax basis (PART I, line 9) $ 0 .00

9. **Retaliatory Tax Due (line 7 minus Line 8); If negative enter zero** $ 0 .00

The Authorized Tax Officer should pay careful attention to the following:

		Yes	No
1.	**Has the tax return been signed?**	☐	☐
2.	**Is Schedule T attached?**	☐	☐
3.	**Is the D.C. Business Page attached?**	☐	☐
4.	**Are the 2007 L&H Guaranty Fund Class B Assessment Invoice and the Guaranty Fund Forms attached? (Required if tax credit is taken on Page 1, Line 13, otherwise the tax return will be rejected.)**	☐	☐
5.	**Is there a check attached? EFT Payment:**	○	◉
6.	**Has the check been signed?**	☐	☐

		Yes	No
7.	Is the check made payable to the D.C. Treasurer?	☐	☐
8.	Is there a separate check for each company?	☐	☐
9.	Indicate check number (if known) _____ Amount $ _____		
10.	Is there a carry forward credit?	☐	☐
11.	Is there a refund due?	☐	☐
12.	Is this a final tax return with D.C.?	☐	☐

[If Yes, state reason then Go To Tax Return Completed by:]

- **If yes, please state:**

Reason:	Date:	
☐ Merged	_____/_____/_____	into NAIC# _____
☐ Withdrew and Surrendered License	_____/_____/_____	
☐ Suspended	_____/_____/_____	
☐ Placed in Rehabilitation	_____/_____/_____	
☐ Liquidated	_____/_____/_____	
☐ Other _____	_____/_____/_____	

_____
_____
_____

TAX PREPARER'S INFORMATION

Date of Completion:
12/21/2009

Tax Return Completed by:	Phone No.	Ext.	Fax	E-Mail

The undersigned principal officer and authorized tax officer of the company, jointly and severally certify, under penalties provided by the laws of the District of Columbia, that this premium tax return (including accompanying schedules and statements) has been examined by all signatories and is to the best of their knowledge, information, and belief, a true, correct and complete premium tax return, made in good faith for the taxable period indicated.

Signed by Principal Officer (or authorized official)	Title	Date

Signed by Authorized Tax Officer	Title	Date

Comments:

[Go To Page 5 Instructions]

Instructions:

This form is designed to be filled-in online. You will also need to send a signed copy of the form to the **LOCKBOX** address below.

All premium tax forms for DC should be printed on white paper.

Print

The following mailing instructions must be strictly observed. Failure to do so may result in your company's checks being lost or payments not being credited in a timely manner.

There is no street address for the payment of D.C. year-end premium taxes or the June 1 installment. Overnight deliveries can be sent by U.S. express or priority mail.

Please send tax return to the following (LOCKBOX) address only:

Premium tax checks should be made payable to the D.C. TREASURER.

D.C. TREASURER
INSURANCE BUREAU
LOCKBOX 92180
WASHINGTON, D.C. 20090-2180