IOWA DEPARTMENT OF COMMERCE
INSURANCE DIVISION

PREMIUM TAX RETURN LIFE COMPANIES
CALENDAR YEAR ENDED DECEMBER 31, 2010

Taxes must be received on or before March 1. Separate filings and checks are required for each company. The payments received are subject to audit and subsequent adjustments, if any.

Iowa Co. No. __ __ __ __ State Of Domicile _____ NAIC Co. No. __ __ __ __ __

Company name: _____
Address: _____
_____

Make the company check payable to: **TREASURER, STATE OF IOWA**

- The amount of the check is the total on line 45
- Submit the PREMIUM TAX RETURN and check to:

Department of Revenue
Hoover Building, 3rd Floor, P.O. Box 10455
1305 E. Walnut
Des Moines, Iowa 50319

A & H Premiums	Col. 1 State of Incorporation Basis	Col. 2 State of Iowa Basis
1. Premiums per "Direct Writings" Schedule T of the Annual Statement	$	$
DEDUCTIONS		
2. Dividends paid in cash or credited to insureds	$	$
4. Other (specify)		
5. Total deductions	$	$
6. Net taxable premiums (Item 1 less 5)	$	$
7. Tax at rate of _____% (1% for Iowa)	$	$
8. Other (specify)*	$	XXXX
9. Totals (Item 7 and 8)	$	$

*Attach an exhibit showing the statutory reference(s) and the details of your computations of state income tax and any other special taxes. Special taxes include, but are not limited to those levied for maintenance of boards, bureaus, departments, etc., under statutory provisions of your state, which an Iov company, licensed in your state, would be required to pay. The total of such taxes or assessments is to be entered on line 8 above.

Life Insurance Premiums

	Col. 1 State of Incorporation Basis	Col. 2 State of Iowa Basis
10. Life insurance premiums, per Schedule T of the Annual Statement*	$	$
DEDUCTIONS		
11. Dividends paid in cash	$	$
12. Dividends applied in reduction of premiums		
13. Dividends left to accumulate		
14. Premiums (less return premiums) qualified under Sections 401, 403, 404, 408 or 501(a) of Federal Internal Revenue Code*** (Dividends of $ _____ were paid on qualified premiums.)		
15. Other (specify)		XXXX
16. Total deductions	$	$
17. Net taxable insurance premiums (Item 10 less 16)	$	$
18. Tax at rate of _____% (1% for Iowa)	$	$

Annuity Considerations

19. Annuity Considerations per, Schedule T of the Annual Statement*	$	$
DEDUCTIONS		
20. Dividends paid in cash, applied in reduction of premiums, left to accumulate.	$	$
21. Premiums (less return premiums) qualified under Sections 401, 403, 404, 408 or 501(a) of Federal Internal Revenue Code*** (Dividends of $ _____ were paid on qualified premiums.)		
22. Other (specify)		XXXX
23. Total deductions	$	$
24. Net annuity considerations (Item 19 less 23)	$	$
25. Deduct Remittances received after July 1, 1988**	XXXX	
26. Net taxable annuity considerations (Item 24 less 25)		
27 Tax at rate of _____% (1% for Iowa)	$	$
28. Premium tax subtotal (Items 9, 18 and 27)	$	$
29. Iowa Life and Health Guarantee Association**** (do not enter an amount greater than tax on line 28)	$	$
30. Iowa Comprehensive Health Insurance Association***** (do not enter an amount greater than tax on line 28)	$	$
31. Premium tax (Items 28 less items, 29 and 30)	$	$

* In computing premium income or annuities on life policies, returned cash values or lump-sum payments are not to be deducted from the taxable gross amount. Attorney General's Opinion - March 9, 1951.

**Annuities are taxed pursuant to Chapter 432, Code of Iowa (Applicable to remittances received prior to July 1, 1988).

***A pension, annuity, profit sharing plan or individual retirement annuity qualified or exempt under these sections of the Federal Internal Revenue Code.

****Attach a copy of tax offset notice pursuant to assessment payments made in accordance with 508C.19 Code of Iowa.

*****Attach copies of applicable assessment notices made in accordance with 514E.2(13), Code of Iowa.

ALL OTHER REQUIREMENTS AND OBLIGATIONS
(Non-Iowa Companies Only)

	Col. 1 State of Incorporation Basis	Col. 2 State of Iowa Basis
32. _____	$	$
33 _____		
34. _____		
35. _____		
36. Totals	$	$

TOTAL AGGREGATE LIABILITY

37. Fees, taxes and other (Total of Item 11 from application for renewal of Certificate of Authority, Items 31 and 36 from this premium tax return)	$	$

GREATER OF TOTAL AGGREGATE LIABILITY

38. Enter the greater of Column 1 or 2 from line 37	$

LESS CREDITS

39. Enter the amount already paid from Item 12 application for renewal of Certificate of Authority.	$
40. Enter the amount already paid to Iowa from Item 36.	$
41. Miscellaneous credits, attach all supporting documentation.	
42. Credit balance from line 45 of 2009 tax return.	
43. Premium tax prepayment credit, (enter amounts paid with the June 1st and August 15th prepayment statements, do not enter any credit balances from prior year.)	
44. Total (Items 39, 40, 41, 42 and 43)	$

BALANCE DUE

45. Net taxes and retaliatory fees now due (Item 38 less 44)	$

THE AMOUNT OF TAXES AND FEES DUE IS THE TOTAL ON LINE 45. ATTACH CHECK TO THE FRONT OF THE RETURN.

IF A NEGATIVE AMOUNT RESULTS, IT MAY BE APPLIED AS A CARRY FORWARD CREDIT IN ACCORDANCE WITH CHAPTERS 432 AND 505, CODE OF IOWA [Sections 432.1 and 505.11].

State of . . . . . .
ss:

County of . . . . . .

I . . . . . being first duly sworn, say and depose on oath, that I am the

_____President _____ Vice-President _____Secretary _____Attorney-in-Fact . . . . . .of the
(strike inapplicable words)

. . . . . .
that I am familiar with the subject matter reported in the foregoing return, and that the amounts set forth therein are correct to the best of my information, knowledge and belief.

(Corporate Seal)

. . . . . .
President Vice-President Sec'y Atty-in-Fact

Contact Person, Title and Phone Number _____
e-mail address _____

If Contact or e-mail information is changed from last year please check this box. ☐