OFFICE OF COMMISSIONER OF INSURANCE

COMMISSIONER OF INSURANCE • INDUSTRIAL LOAN COMMISSIONER • SAFETY FIRE COMMISSIONER • COMPTROLLER GENERAL

John W. Oxendine, Commissioner

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Phone: 404-656-7553

www.gainsurance.org

PREMIUM TAX

GID-012-PT OCT10
(same as **GID-12**)

2010 ANNUAL PREMIUM TAX RETURN

DUE MARCH 1, 2011

Report of _____, chartered in the state of _____ showing gross direct premiums received and premium tax due in the state of Georgia for the year ended December 31, 2010.

TYPE OF COMPANY: LIFE AND A&S _____ HMO _____ P&C, SURETY OR CAPTIVE _____ TITLE _____ OTHER _____

COMPANY NAIC NUMBER: _____ ☐ ORIGINAL ☐ AMENDED

1. Gross direct premium received on policies issued, excluding annuities. *	$
* Attach Form GID-203-PT if premiums do not agree with Annual Statement. See Instructions for definition of premiums.	
2. Less premiums returned and dividends paid	
3. Taxable premiums (Line 1 minus Line 2)	
4. Amount of premium tax (Line 3 times 0.0225)	$
ABATEMENTS AND DEDUCTIONS	
5. Allowed under O.C.G.A. §33-8-5 as shown on Form GID-014-PT	$
6. Allowed under O.C.G.A. §33-8-7 as shown on Form GID-015-PT (Domestic P&C only)	
7. Allowed under O.C.G.A. §33-8-8 as shown on Form GID-017A-PT (Life, A&S, and HMO only)	
8. Life and A&S guaranty assessments paid - O.C.G.A. §33-38-22 (See instructions)	
9. County/Municipal taxes paid to Commissioner in 2010 O.C.G.A. §33-8-8.1 (Life, A&S, and HMO only)	
10. TOTAL ABATEMENTS AND DEDUCTIONS	$ ( )
11. Premium tax net of abatements and deductions (Line 4 minus Line 10) (if negative, enter 0.00)	$
12. Georgia Premium Tax Credits (attach Form GID-205-PT)	$ ( )
13. Retaliatory tax required by O.C.G.A. §33-3-26 as shown on Form GID-013-PT	$
14. Total tax liability (Line 11 Minus Line 12 Plus Line 13) (if negative, enter 0.00)	$
PREPAYMENTS AND CREDITS	
15. (a) Prepayment Quarter 1 $ _____ (Do not include overpayment credit applied)	
(b) Prepayment Quarter 2 _____ (Do not include overpayment credit applied)	
(c) Prepayment Quarter 3 _____ (Do not include overpayment credit applied)	
(d) Prepayment Quarter 4 _____ (Do not include overpayment credit applied)	
(e) Prior Year Overpayment _____ (2009 Form GID-12, Line 17 if credit balance)	
16. TOTAL PREPAYMENTS AND CREDITS (Sum of Line 15a through 15e)	$ ( )
17. BALANCE DUE (Line 14 minus Line 16) IF POSITIVE AMOUNT, ATTACH CHECK FOR THIS AMOUNT	
*** CHECK HERE IF PAYING BY EFT ☐	$
18. Quarterly Breakdown of Premium Collections * Required of all insurance companies regardless of tax payment method used on quarterly prepayments. Breakdown total must equal Line 3. (a) Quarter 1 $ _____ (c) Quarter 3 $ _____ (b) Quarter 2 $ _____ (d) Quarter 4 $ _____ (e) TOTAL COLLECTIONS $ _____	

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

ELECTRONIC FILERS: ☐ Fill-in name, email and phone number below. By checking this box, I am acknowledging that I am a legally authorized representative of the company and have the authority to e-file the premium tax statements.

FILER'S INFO	Corporate Officer's Name (Please Print)	Corporate Officer's Email Address	Telephone Number
PAPER FILERS SIGN HERE	Signature of Corporate Officer of Taxpayer	Date	Title

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FILING INSTRUCTIONS

Complete voucher in the bottom section of the form. To avoid penalties and interest, the return must be electronically filed or postmarked with a U.S.P.S. postmark-NOT IN- HOUSE POSTAGE EQUIPMENT-no later than March 1, 2011. If you prefer to use the electronic funds transfer method of payment, please contact the Georgia Insurance Department at (404) 656-7553 for bank information and instructions. Payment by check or EFT is due on or before March 1, 2011.

PAYMENT INSTRUCTIONS FOR ELECTRONIC FILERS

If Paying By ACH:
(Preferred Option)
Include NAIC#, Company Name and tax period on ACH payment.

If Paying By Check:
Mail payment and voucher to:
Georgia Dept. of Insurance
Premium Tax Division
P.O. Box 935134
Atlanta, GA 31193 - 5134

To overnight payment:
Send payment and voucher to:
Wachovia Bank
Georgia Dept. of Insurance
Premium Tax Division
Lockbox 935134
3585 Atlanta Avenue
Hapeville, GA 30354

PAYMENT & MAILING INSTRUCTIONS FOR PAPER FILERS

If Paying By ACH:
Mail return to:
Georgia Dept. of Insurance
Suite 916, #2 Martin Luther King, Jr. Dr.
Atlanta, GA 30334

If Paying By Check:
Mail return and payment to:
Georgia Dept. of Insurance
Premium Tax Division
P.O. Box 935134
Atlanta, GA 31193 - 5134

To overnight payment:
Send return and payment to:
Wachovia Bank
Georgia Dept. of Insurance
Premium Tax Division
Lockbox 935134
3585 Atlanta Avenue
Hapeville, GA 30354

DO NOT INCLUDE THIS FORM IN ANNUAL STATEMENT FILING.

. . .

DO NOT REMIT ANNUAL LICENSE FEE OR FILING FEES WITH PREMIUM TAX PAYMENT.

. . .

NOTE: If you have any questions regarding the completion of this form, please call
(404) 656-7553
E-mail: premiumtax@oci.ga.gov

Detach Here At Dotted Line and Mail With Your Payment If You Are Submitting Your Tax Return Electronically

GID - 012V - PT	Payment Voucher		2010	
NAIC NO.:	PERIOD ENDING:	Amount you are paying by check	Dollars	Cents
COMPANY NAME:				
ADDRESS:				
CONTACT NAME & PHONE NO.:				

Print or Type

INSTRUCTIONS FOR FORM GID-012-PT

(2010 ANNUAL PREMIUM TAX RETURN)

PREMIUM TAX CALCULATION

Enter Company Name, State of Domicile and NAIC# in the spaces provided. Indicate Company type and check the box for Original or Amended.

Line 1 Enter gross direct premiums received on policies issued without any deductions allowed for premium abatements of any kind or character or for reinsurance or for cash surrender values paid, or for losses or expenses of any kind on Line 1. Include any assessment, or any membership, policy, survey, inspection, service or similar fee or charge. Exclude premiums for annuities. YOU MUST ATTACH FORM GID-203-PT - STATEMENT OF RECONCILIATION IF PREMIUMS ENTERED ON LINE 1 DO NOT AGREE WITH PREMIUMS FOR GEORGIA AS SHOWN ON SCHEDULE T OF THE ANNUAL STATEMENT.

Line 2 Enter on Line 2 returned premiums or assessments, including all policy dividends, refunds, or other similar returns paid or credited to policyholders and not reapplied as premium for additional or extended life insurance. A negative amount on Line 2 will serve to increase taxable premiums. (O.C.G.A. §33-8-4)

Line 3 Calculate the taxable premiums by subtracting Line 2 from Line 1. Enter the calculated amount on Line 3.

Line 4 Calculate the premium tax due by multiplying Line 3 by .0225. If the calculated amount is positive, enter the amount on Line 4.

ABATEMENTS AND DEDUCTIONS

Line 5 Before completing Line 5, calculate the abatement percentage available using Form GID-014-PT. Enter the amount shown on Form GID-014-PT, Line 7a or 7b on Line 5. Attach Form GID-014-PT and all information required to support the abatement. If the abatement percentage calculated on Form GID-014-PT is at least 25% and less than 75%, the available abatement is Line 3 times .01. If the abatement percentage calculated on Form GID-014-PT is at least 75%, the available abatement is Line 3 times .0175.

Line 6 Before completing Line 6; calculate the total retaliatory taxes paid to foreign states for the 2010 tax year using Form GID-015-PT. Form GID-015-PT is only applicable to Georgia domiciled companies issuing policies as described in the top section of Form GID-015-PT. If the total retaliatory tax paid as reflected on Form GID-015-PT is greater than zero, enter the amount on Line 6. Attach Form GID-015-PT and proof of payment of all retaliatory taxes claimed.

Line 7 Before completing Line 7; calculate the total license fees paid to municipalities during 2010 using Form GID-017A-PT. Form GID-017A-PT is **only applicable to Life, A&S, and HMO companies** . If the total license fees paid as reflected on the Form GID-017A-PT is greater than zero, enter the amount on Line 7. Attach Form GID-017A-PT to support the deduction claimed.

Line 8 Before completing Line 8, calculate the amount of deduction of Life and Health Guaranty Assessments available using Form GID-050-PT. If the total credit to be taken as reflected under Column E of Form GID-050-PT is greater than zero, enter the amount on Line 8. Attach GID-050-PT to support the deduction claimed.

Line 9 On Line 9; enter the amount of County/Municipal taxes paid during 2010. Line 9 is ***only applicable to Life, A&S, and HMO companies***. Companies other than Life, A&S, and HMO should claim any County/Municipal taxes paid in 2010 in Column 1, Line 9 of Form GID-013-PT.

Line 10 Calculate the total abatements and deductions by adding Lines 5, 6, 7, 8, and 9. Enter the sum on Line 10.

CALCULATION OF TOTAL TAX LIABILITY

Line 11 Calculate the premium tax net of abatements and deductions by subtracting Line 10 from Line 4. If the calculated amount is positive, enter the amount on Line 11. If the calculated amount is negative, enter $0 on Line 11.

Line 12 Form GID-205-PT must be completed before entering an amount on Line 12 and cannot exceed the amount on Line 11. Complete documentation must be attached to support ALL credits claimed.

Line 13 Before completing Line 13; calculate the amount of retaliatory tax due using Form GID-013-PT. Form GID-013-PT is applicable to all foreign and alien insurers. Enter the amount of retaliatory tax due on Line 13. Attach Form GID-013-PT to support the retaliatory tax calculation.

Line 14 Calculate the total tax liability: Line 11 minus Line 12 plus Line 13. If the calculated amount is positive, enter the amount on Line 14. ***If the calculated amount is negative, enter $0 on Line 14*** .

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PREPAYMENTS AND CREDITS

Line 15 On lines 15a, 15b, 15c, and 15d, enter the amounts actually paid with the first, second, third, and fourth quarter Statements of Quarterly Premium Tax, respectively. Do not include overpayment credits applied.

On Line 15e, enter the amount of non-refunded overpayment, if any. The amount of overpayment should be equal to the amount of Line 17 on the 2009 Form GID-012-PT, plus/minus any audit adjustments or refunds made by the Insurance Commissioner's Office of Georgia.

Line 16 Calculate the total prepayments and credits by adding amounts on Lines 15a, 15b, 15c, 15d, and 15e. Enter the calculated amount on Line 16.

BALANCE DUE

Line 17 Calculate the balance due by subtracting Line 16 from Line 14. Enter the calculated amount on Line 17. If the amount on Line 17 is greater than zero, please enclose your check payable to: ***Georgia Insurance Department***. If the amount is negative, you may apply the overpayment to future state premium tax payments. Refunds may only be requested in writing under *separate* cover.

QUARTERLY BREAKDOWN OF PREMIUM COLLECTIONS

Line 18 Lines 18a, 18b, 18c, and 18d - Provide the amount of premiums collected in the first, second, third, and fourth quarter, respectively. Enter the total of Lines 18a, 18b, 18c and 18d on Line 18e. Line 18e must equal Line 3.

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