

2018

FOREIGN OR ALIEN COMPANIES OTHER THAN LIFE

Insurer NAIC Code Number _____

Type or print the requested information
FEDERAL EMPLOYER I.D. NUMBER

Insurer NAIC Group Code Number _____

COMPANY NAME

MAILING ADDRESS

**IMPORTANT: THE FOLLOWING INSTRUCTIONS
MUST BE ADHERED TO:**

CITY STATE ZIP CODE

The Original Return must be filed with the Director, Division of Taxation on or before March 1 annually and shall be accompanied with a **CHECK PAYABLE TO - " NJ DIVISION OF TAXATION -- INSURANCE TAX"**
PLEASE REFER TO THE INSTRUCTIONS CONCERNING ELECTRONIC FUNDS TRANSFER (EFT) PAYMENTS.

Mail to: Division of Taxation
PO Box 247 (200 Woolverton St. Bldg. 20)
Trenton, NJ 08646-0247

ALSO

You must file a duplicate return with the Commissioner of Banking and Insurance at the same time.

Mail to: The Department of Banking and Insurance
PO Box 325 (20 West State Street)
Trenton, NJ 08625-0325

WHEN COMPLETING THIS RETURN, PLEASE BE SURE TO FOLLOW THE GENERAL FILING INSTRUCTIONS ON PAGE 5.

**ANNUAL REPORT
Statement of Premium Taxes and Other Obligations**

Commissioner of Banking and Insurance, State of New Jersey :
Director, Division of Taxation, State of New Jersey :

The _____

incorporated or organized under the laws of _____

and with offices located at _____

(MAILING ADDRESS OF OFFICE PREPARING RETURN)

hereby submit the following statement for the calendar year ending December 31, 20 ____, as required by, and in accordance with the New Jersey Revised Statutes Title 54 chapters 16, 17, 18 and 18A, and Title 34 Chapter 15, Article 7.

Alien Insurers: Indicate Port of Entry _____
State

Date of Incorporation or organized _____

Date first licensed in New Jersey _____

STATE OF _____
COUNTY OF _____ } ss.

On this _____ day of _____ A.D. 20 _____ before me _____
personally appeared _____

(INSERT SECRETARY OR U.S. MANAGER)

_____ Insurance Company of _____

who being duly sworn according to law, on his oath did depose and say that the foregoing report is true and correct.

Subscribed and sworn to before me the
day and year aforesaid.

(INSERT SECRETARY OR U.S. MANAGER)

(OFFICIAL TITLE)

IMPORTANT:
THIS BLOCK MUST BE COMPLETED
FEDERAL EMPLOYER IDENTIFICATION
NUMBER _____

(NAME & TITLE OF PARTY TO CONTACT REGARDING THIS RETURN) (PHONE NUMBER) (EMAIL ADDRESS)

(SIGNATURE OF INDIVIDUAL PREPARING THIS RETURN) (PREPARER'S IDENTIFICATION NUMBER)

(NAME OF TAX PREPARER'S EMPLOYER) (EMPLOYER'S IDENTIFICATION NUMBER)

SCHEDULE A (Page 1)

EXHIBIT OF TAXES AND OTHER OBLIGATIONS

| | (1) DIRECT PREMIUMS | (2) DIVIDENDS |
|--|--|------------------|
| 1. Auto Liability and Physical Damage | | |
| 2. Individual Accident and Health | | |
| 3. Group Accident and Health | | |
| 4. All Other (Except Ocean Marine) * | | |
| 5. Total Lines 1 thru 4 | | |
| 6. Fire Lines, Schedule B, Line 48, Column 4 | | |
| 7. Ocean Marine | | |
| 8. | | |
| 9. | | |
| 10. Total Lines 5 thru 9, Must Agree with Line 35, of New Jersey State page of Annual Statements as filed with the New Jersey Department of Banking and Insurance. | | |
| 11. Finance and Service Charges | | |
| 12. Total (Lines 5 thru 11) | | |
| Workers Compensation Premiums per Line 18 Premiums Line 16 in New Jersey state page of Annual Statement _____ Less Dividends _____ Taxable Premiums _____ | TAXABLE PREMIUMS AS | |
| | NOTE: If Taxable Premiums are determined as provided Taxable Premiums as Provided in N.J.S.A. 54:18 | |
| | | |
| | 13. Taxable Premiums from Sch. C, Sec. II Line 3, Col. B | |
| | 14. Taxable Premiums from Sch. C, Sec. II Line 2, Col. B | |
| | 15. Total (Lines 13 plus 14, Columns 4 and 5) | |
| 16. Total Tax (Lesser of Line 12 or 15, Columns 4 and 5) | | |
| TAXABLE FIRE PREMIUMS AS | | |
| NOTE: If Taxable Fire Premiums are determined as of Taxable Fire Premiums as Provided in N.J.S.A. | | |
| 17. Taxable Fire Premiums from Sch. C-1, Sec. II Line 1, Col. B | | |
| OTHER ADDITIONAL TAXES | | |
| 18. Workers Compensation Premiums (included in Line 4 above) | | |
| 19. Fire Marshal (Sch. B, Line 47, Column 2) | | |
| 20. | | |
| 21. Other * -- Attach Detailed Schedule | | |
| 22. XXXXXXXXXXXXXXXXXXXXXXXXXXXX | | |
| 23. XXXXXXXXXXXXXXXXXXXXXXXXXXXX | | |
| 24. Total Additional Taxes (Lines 18 thru 23, Columns 4 and 5) | | |
| 25. Total Taxes (Line 16 and 24, Columns 4 and 5) | | |
| <p style="text-align: center;">CALCULATION OF TAXABLE FIRE PREMIUMS</p> <p>If New Jersey Taxable Premiums are determined as provided in N.J.S.A. 54:18A-6 (12½% Limitation), the Division will cap New Jersey Taxable Fire Premiums in the same manner.</p> | | |

PAYMENT OF THE AMOUNT INDICATED AT LINE 37 MUST BE SUBMITTED TO THE DIVISION OF TAXATION AT THE ADDRESS INDICATED ON THE FRONT PAGE OF THIS RETURN.

* Supporting Documentation MUST be enclosed (requires proof of payment, i.e., copies of cancelled checks).

** Use Taxable Premium and Dividend Deduction allowed by State of Incorporation. Attach Schedule.

A copy of New Jersey State page and Schedule T, as filed with the NAIC, must be attached.

SCHEDULE A (Page 2)

EXHIBIT OF TAXES AND OTHER OBLIGATIONS

| (3) TAXABLE PREMIUMS | STATE OF INCORPORATION** | | STATE OF NEW JERSEY | | | | |
|--|---|------------|--|------------|----------|----------|--|
| | Domicile Rate | (4) TAX | New Jersey Rate | (5) TAX | | | |
| | | | 2.1% | 1. | | | |
| | | | 2.1% | 2. | | | |
| | | | 1.05% | 3. | | | |
| | | | 2.1% | 4. | | | |
| | | | | 5. | | | |
| | | | 2.1% | 6. | | | |
| | | | XXX | 7. | XXXXXXXX | | |
| | | | XXX | 8. | XXXXXXXX | | |
| | | | XXX | 9. | XXXXXXXX | | |
| | | | XXX | 10. | XXXXXXXX | | |
| | | | 2.1% | 11. | | | |
| | | | | 12. | | | |
| DETERMINED WITH REFERENCE TO N.J.S.A. 54:18A-6 in N.J.S.A. 54:18A-6 (12.5% Limitation), then Schedule C - Calculation of A-6 - Other Than Life Companies - must be completed. | | | | | | | |
| Premiums | Domicile Rate | Tax | New Jersey Rate | Tax | | | |
| 13. | | | 2.1% | 13. | | | |
| 14. | | | 1.05% | 14. | | | |
| 15. | XXX | | XXX | 15. | | | |
| 16. | | | | 16. | | | |
| DETERMINED WITH REFERENCE TO N.J.S.A. 54:18A-6 provided in N.J.S.A. 54:18A-6 (12.5% Limitation), then Schedule C-1 Calculation 54:18A-6 - Other Than Life Companies - must be completed. | | | | | | | |
| 17. | | | 2.1% | 17. | | | |
| (3) TAXABLE PREMIUMS | STATE OF INCORPORATION Domicile Rate | (4) TAX | STATE OF NEW JERSEY New Jersey Rate | (5) TAX | | | |
| 18. | | | 0.25% | 18. | | | |
| 19. | | | XXX | 19. | XXXXXXXX | | |
| 20. | | | XXX | 20. | XXXXXXXX | | |
| 21. | | | | 21. | | | |
| 22. | XXXXXXXXXX | XXX | XXXXXXXXXXXX | XXX | 22. | XXXXXXXX | |
| 23. | XXXXXXXXXX | XXX | XXXXXXXXXXXX | XXX | 23. | XXXXXXXX | |
| 24. | | | | 24. | | | |
| 25. | | | | 25. | | | |
| 26. | Retaliatory Tax Due -- (see instructions) | | | | 26. | | |
| 27. | Total Tax Due, Line 25 plus 26 | | | | 27. | | |
| CALCULATION OF TOTAL AMOUNT DUE | | | | | | | |
| 28. | Total Tax after Refundable Business Tax Credits (See Schedule BTC - If Line 3 is less than zero "0", enter the overpayment amount, otherwise "0") | | | | 28. | | |
| 29. | Total Tax after Remaining Business Tax Credits (See Schedule BTC - If Line 13 is greater than zero "0", enter the tax amount, otherwise "0") | | | | 29. | | |
| 30. | Credit for Taxes Paid to New Jersey Fireman's Relief Association(s)* | | | | 30. | | |
| 31. | Other Insurance Premium Tax Credits - Attach Supporting Documentation ** | | | | 31. | | |
| 32. | Total Tax Credits (Total of Line 30 through 31) | | | | 32. | | |
| 33. | Balance of Tax Liability Due - Line 27, 28 or 29 Less Line 32 (See instructions) | | | | 33. | | |
| 34. | Credit for Prepayment of Premium Tax paid March 1 and June 1 of prior calendar year. | | | | 34. | | |
| 35. | Balance Due (Line 33 less Line 34) | | | | 35. | | |
| 36. | Prepayment of Tax Liability due March 1st (see instructions) | | | | 36. | | |
| 37. | Total Amount Due State of New Jersey (Line 35 plus Line 36) | | | | 37. | | |
| 38. | If Line 35 plus Line 36 is less than zero enter the amount of the overpayment | | | | 38. | | |
| 39. | Amount of Line 38 to be applied to Prepayment of Tax Liability due June 1st | | | | 39. | | |
| 40. | Amount of Line 38 to be refunded (If Line 38 plus Line 39 is less than zero) | | | | 40. | | |
| 41. | Amount of Business Tax Credit carryforward available to be credited against next year's return. (Schedule BTC - If Line 13 is less than zero "0", enter amount here.) | | | | 41. | | |

PAYMENT OF THE AMOUNT INDICATED AT LINE 37 MUST BE SUBMITTED TO THE DIVISION OF TAXATION AT THE ADDRESS INDICATED ON THE FRONT PAGE OF THIS RETURN.

* Requires proof of payment included with return, i.e., copies of cancelled check issued for payment.

** Supporting Documentation MUST be enclosed (i.e. Class B Certificates of Contribution and proof of payment - copies of cancelled checks).

A copy of New Jersey State page and Schedule T, as filed with the NAIC, must be attached.

**SCHEDULE B EXHIBIT OF TAXES ON PROPERTY LINES
TAXABLE PREMIUMS AS PER N.J.S.A. 54:18A-2**

| LINES OF BUSINESS | (1) | | (2) | | (3) | | (4) | |
|--|--|--|-------------------------------------|--|--|--|---|--------|
| | NET DIRECT PREMIUMS - MUST AGREE WITH STATE PAGE OF ANNUAL STATEMENT | | STATE OF INCORPORATION FIRE MARSHAL | | STATE OF INCORPORATION FIRE DEPARTMENT | | STATE OF NEW JERSEY FIREMEN'S RELIEF ASSOC. | |
| ALLOCATION % | % Allocated to fire | | % Allocated to fire | | % Allocated to fire | | % Allocated to fire | |
| 42. Fire | | | | | | | 100% | |
| 43. Homeowners | | | | | | | 35% | |
| 44. Commercial Multiple Peril (Line 5.1 only) | | | | | | | 100% | |
| 45. All Other (Line 5.2 added here) | | | | | | | XXXX | XXXXXX |
| 46 | | | | | | | XXXX | XXXXXX |
| 47 | | | | | | | XXXX | XXXXXX |
| 48. Enter on Schedule A page 1, Column 1, Line 6 | | | | | | | | |

**SCHEDULE B-1 EXHIBIT OF TAXES ON PROPERTY LINES
WHEN APPLYING THE PREMIUM TAX CAP FOR
TAXABLE PREMIUMS AS PER N.J.S.A. 54:18A-6**

| LINES OF BUSINESS | WORLDWIDE NET DIRECT PREMIUMS | % Allocated to fire | TOTAL ALLOCATED WORLDWIDE NEW JERSEY FIRE PREMIUMS | Premium Tax Cap | NEW JERSEY TAXABLE FIRE PREMIUMS |
|--|-------------------------------|---------------------|--|-----------------|----------------------------------|
| 42. Fire | | 100% | | 12.50% | |
| 43. Homeowners | | 35% | | 12.50% | |
| 44. Commercial Multiple Peril (Line 5.1 only) | | 100% | | 12.50% | |
| 45. All Other (Line 5.2 added here) | | 100% | | 12.50% | |
| 46. | | | | 12.50% | |
| 47 | | | | 12.50% | |
| 48. Total Enter on Schedule A page 3, Column 3, Line 17 | | | | 12.50% | |

**SCHEDULE C
COMPANIES OTHER THAN LIFE
CALCULATION OF TAXABLE PREMIUMS AS PROVIDED IN N.J.S.A. 54:18A-6**

SECTION I – COMPLETE ONLY IF *LICENSED* SUBSEQUENT TO June 30, 1984

**WORLDWIDE PREMIUM DATA FOR COMPANY COMPLETING THIS RETURN
AND ALL OF ITS AFFILIATES AS DEFINED IN N.J.S.A. 17:27A-1 et seq.**

| WORLDWIDE PREMIUM DATA | (A) WORLDWIDE PREMIUMS | (B) 12.5 % OF AMOUNT IN COLUMN (A) | (C) NEW JERSEY PREMIUMS |
|---|--------------------------------|--|---------------------------------|
| 1. TOTAL Premiums, including Finance and Service Charges, on all Policies of the company and its affiliates | | | |
| 2. LESS: Premiums on Group Accident and Health Policies of the Company and its affiliates | | | |
| 3. BALANCE – (Line 1 minus 2) | | | |

SECTION II – MUST BE COMPLETED BY ALL COMPANIES ELECTING TO CALCULATE TAXABLE PREMIUMS AS PROVIDED IN N.J.S.A. 54:18A-6.

WORLDWIDE PREMIUM DATA FOR COMPANY COMPLETING THIS RETURN

| WORLDWIDE PREMIUM DATA | (A) WORLDWIDE PREMIUMS | (B) 12.5 % OF AMOUNT IN COLUMN (A) |
|--|--------------------------------|--|
| 1. TOTAL Premiums, including Finance and Service Charges, on all Policies of the company | | |
| 2. LESS: Premiums on Group Accident and Health Policies of the Company | | |
| 3. BALANCE – (Line 1 minus 2) | | |

NOTE: IN ORDER TO DETERMINE WHICH FIGURES SHOULD BE APPLIED AS TAXABLE PREMIUMS AT LINE(S) 13 AND/OR 14 OF SCHEDULE A, PLEASE REFER TO THE INSTRUCTIONS FOR THE DETERMINATION OF TAXABLE PREMIUMS AS PROVIDED IN N.J.S.A. 54:18A-6.

**SCHEDULE C-1
COMPANIES OTHER THAN LIFE
CALCULATION OF NJ TAXABLE FIRE PREMIUMS AS PROVIDED IN N.J.S.A. 54:18A-6**

COMPLETE THIS SCHEDULE IN THE EVENT, THE TAXPAYER IS ELIGIBLE FOR AND CHOOSES TO CALCULATE THEIR NEW JERSEY TAXABLE PREMIUMS APPLYING THE 12.5% PREMIUM TAX CAP AS PER N.J.S.A. 54:18A-6 AND IS SUBJECT TO THE NEW JERSEY FOREIGN FIRE INSURANCE TAX AS PER N.J.S.A. 54:18-1. THE TAXPAYER MUST APPLY THE 12.5% PREMIUM TAX CAP IN THE SAME MANNER TO THEIR WORLDWIDE FIRE PREMIUMS, IN ARRIVING AT NEW JERSEY TAXABLE FIRE PREMIUMS. ENTER CAPPED FIRE PREMIUMS & FIRE TAX ON SCHEDULE A (PAGE 2) LINE 17, COLUMN 3 AND COLUMN 5, RESPECTIVELY.

SECTION I – COMPLETE ONLY IF *LICENSED* SUBSEQUENT TO June 30, 1984

**WORLDWIDE FIRE PREMIUM DATA FOR COMPANY COMPLETING THIS RETURN
AND ALL OF ITS AFFILIATES AS DEFINED IN N.J.S.A. 17:27A-1 et seq.**

| WORLDWIDE PREMIUM DATA | (A) WORLDWIDE FIRE PREMIUMS | (B) 12.5 % OF AMOUNT IN COLUMN (A) |
|---|-------------------------------------|--|
| 1. TOTAL Fire Premiums on all Policies of the company and its affiliates. | | |

SECTION II – MUST BE COMPLETED BY ALL COMPANIES ELECTING TO CALCULATE TAXABLE PREMIUMS AS PROVIDED IN N.J.S.A. 54:18A-6.

WORLDWIDE FIRE PREMIUM DATA FOR COMPANY COMPLETING THIS RETURN

| WORLDWIDE PREMIUM DATA | (A) WORLDWIDE FIRE PREMIUMS | (B) 12.5 % OF AMOUNT IN COLUMN (A) |
|---|-------------------------------------|--|
| 1. TOTAL Fire Premiums on all Policies of the company | | |

SCHEDULE BTC SUMMARY OF BUSINESS TAX CREDITS

THIS SCHEDULE MUST BE COMPLETED IF ONE OR MORE BUSINESS TAX CREDITS ARE CLAIMED FOR THE CURRENT TAX FILING PERIOD.

| SCHEDULE BTC | | SUMMARY OF BUSINESS TAX CREDITS | |
|--|-----|---------------------------------|--|
| 1. Enter Total Tax Amount - from Form DEXM page 2 Line 18, DEM page 2 Line 19, EXM page 3 Line 42, or EM page 3 Line 27. | 1. | | |
| REFUNDABLE BUSINESS TAX CREDITS | | | |
| 2. Enter Business Employment Incentive Program Tax Credit (BEIP) from Form 324-IPT | 2. | | |
| 3. Enter Total Tax after Refundable Business Tax Credits – subtract Line 2 from Line 1 | 3. | | |
| 4. If Line 1 minus Line 2 is less than zero, enter amount of overpayment to be refunded. (Enter here and on DEXM page 2 Line 19, DEM page 2 Line 20, EXM page 3 Line 43, or EM page 3 Line 28) | 4. | | |
| 5. Enter Business Retention and Relocation Tax Credit from Form 316-IPT. | 5. | | |
| 6. Enter Urban Transit Hub Tax Credit from Form 319-IPT. | 6. | | |
| 7. Enter Grow NJ Tax Credit from Form 320-IPT. | 7. | | |
| 8. Enter Residential Economic Redevelopment and Growth Tax Credit from Form 323-IPT. | 8. | | |
| 9. Enter Public Infrastructure Tax Credit from Form 325-IPT. | 9. | | |
| 10. Enter Neighborhood Revitalization State Tax Credit For Business Taxes Other Than The New Jersey Corporation Business Tax from Form 311-MISC | 10. | | |
| 11. Enter Other Business Tax Credits (see instructions) | 11. | | |
| 12. Remaining Business Tax Credits taken on this return – Add Lines 5 through 11. | 12. | | |
| 13. Enter Total Tax after Remaining Business Tax Credits (If Line 3 is greater than or equal to zero, subtract Line 12 from Line 3. Enter here and on Page 3, Line 29) | 13. | | |
| 14. If Line 13 is less than zero, enter amount of credit carryforward to next year's return | 14. | | |

FOREIGN OR ALIEN COMPANIES OTHER THAN LIFE GENERAL FILING INSTRUCTIONS

Listed below you will find instructions about areas to pay close attention to when completing the tax form:

1. **NAIC code**—At the top left side of the page of the return is a space to provide the insurer's five digit NAIC (National Association of Insurance Commissioners) code. This space must be completed by all taxpayers.
2. **Port of entry**— A Line has been added at the middle of the first page for alien insurers to indicate their port of entry.
3. **Schedule A** —Please note that Schedule A, including Lines 1 to 12, must be completed by all taxpayers, even if the taxpayer is calculating the tax based on the 12.5% limitation indicated in Schedule C.
4. **Note Regarding Other Taxes, Obligations and Fees in Calculating the Retaliatory Tax Due:** If a taxpayer includes other taxes, obligations, and fees paid to The Department of Banking and Insurance on Schedule A (Page 2), Line 24 "Total Additional Tax", in calculating its Retaliatory Tax obligation, they may credit those amounts on Schedule A (Page 2) Line 31 "Other Insurance Premium Tax Credits". A detailed breakdown of the credits taken must be attached. If other taxes, obligations, and fees are not included in Line 24 for the Retaliatory Tax calculation, no credit is allowed.
5. **Business Tax Credits** requested on Schedule A, require the original New Jersey Division of Taxation tax credit/transfer certificate, along with a cover letter summarizing the credits and copies of the applicable completed tax credit forms, must be submitted by mail, to the New Jersey Division of Taxation, Office of Legislative Analysis Grants and Disclosure at P.O. Box 269, Trenton, NJ 08695-0269. **DO NOT INCLUDE THEM WITH THE RETURN.**
6. **Other Business Tax Credits:** Schedule BTC Line 11 provides for any valid business tax credit(s) allowable in accordance with the New Jersey Insurance Premium Tax that were not enacted at the time that this packet was printed. Any tax credit(s) claimed on this Line must follow the same Business Tax Credit procedure in #5 above.
7. **Other Insurance Premium Tax Credits** on Schedule A Line 31 includes but is not limited to Insurance Premium Tax credits such as the Special Purpose Assessment/Fraud Assessment for Retaliatory Tax calculation purposes. This amount is to include other credits not specifically designated elsewhere within the return.
8. **Credit for Prepayment of Premium Tax Paid** – If the prepayment credit amount includes amounts as a result of mergers/acquisitions, a worksheet must be provided showing the calculation of the credit by entity and last 4-digits of their Federal Tax ID#.
9. **All credits** requested on Schedule A, require supporting documentation and proof of payment (i.e. copy of the check or front and back of cancelled check). These documents **MUST** be submitted with the return, unless otherwise instructed, or the credit will be denied.
10. **Penalty and Interest** – Any taxpayer that fails to file its return or pay tax when due, shall be subject to penalties and interest as provided for in the State Tax Uniform Procedure Law N.J.S.A. 54:48-1 et seq. and N.J.S.A. 18:2-2.1 et seq.
11. **Overpayments** Any refundable overpayment indicated on Line 38 must first be applied to the prepayment due June 1st before any refund will be issued.
12. **Affiliate Schedule** —A taxpayer determining its taxable premiums as provided in N.J.S.A. 54:18A-6, **must** include a separate schedule listing each affiliate and its applicable premiums, used in completing column A of Section I, when completing Schedule C, Section I.
13. A copy of the New Jersey State page, and, Schedule T, as filed with the NAIC, must be attached to this return.

**FOREIGN OR ALIEN COMPANIES OTHER THAN LIFE GENERAL FILING
INSTRUCTIONS-cont'd**

**CHANGES TO THE TAX FORM
(NEW WITH THE 2017 FILING)**

1. Lines were added and line numbers and captions were moved and/or changed below Line 16.
2. Schedules were added in accordance with changes to the Insurance Premium Tax.
 - a. **Schedule BTC** (Summary of Business Tax Credits) has been added to accommodate business tax credits applied against the Insurance Premium Tax.
 - b. **Schedule C-1 Companies Other Than Life - Calculation Of NJ Taxable Fire Premiums** – was added in the event a taxpayer is eligible for and chooses to apply the 12.5% Premium Tax Cap, and is subject to the New Jersey Foreign Fire Insurance Company Tax, it must apply the 12.5% Premium Tax Cap to its fire premiums, in the same manner, in arriving at New Jersey Taxable Fire Premiums for purposes of N.J.S.A. 54:18-1.

INSTRUCTIONS FOR COMPLETING SCHEDULE C

1. This schedule is to be completed only by those companies eligible to calculate taxable premiums as provided in N.J.S.A. 54:18A-6 (12.5% Premium Tax Cap Limitation).
2. If the company was licensed in this State, on or after June 30, 1984, complete both Section I and Section II.
3. If the company was licensed in this State, prior to June 30, 1984, complete only Section II.
4. Worldwide Premiums should be calculated in Section I and II in accordance with the provisions for calculating New Jersey Taxable Premiums as indicated at Schedule A, Line 12.
5. When completing Section 1, attach a separate schedule listing each affiliate and applicable premiums used in completing column A of Section 1.
6. When completing Schedule C, **Schedule A, Lines 1 to 12 must be completed by ALL TAXPAYERS.**

**INSTRUCTIONS FOR THE DETERMINATION OF TAXABLE PREMIUMS
PROVIDED IN N.J.S.A. 54:18A-6
(SCHEDULE C)**

Column A Worldwide Premiums are defined as **Worldwide Premiums minus dividends paid or credited to policyholders.**

If the company was licensed in this State on or after June 30, 1984, and the amount indicated at Section I, Column C, Line 3, *is not greater* than the amount indicated on Section I, Line 3, Column B, the company does not qualify to use this limitation. Taxable premiums are those indicated on Schedule A, Column 3, Line 12.

If the company was licensed in this State on or after June 30, 1984, and the amount indicated at Section I, Column C, Line 3, *is greater* than the amount indicated on Section I, Column B, Line 3, taxable premiums are the amounts indicated on Section II, Column B. These amounts are to be entered on Schedule A, Column 3 applicable Line(s) (13, 14).

In addition, a detailed schedule of Worldwide and New Jersey Premiums of the Company and each affiliate must be submitted with this schedule.

If the company was licensed in this State prior to June 30, 1984, and the amount indicated on Section II, Column B, Line 3, *is less* than taxable premiums indicated on Schedule A, Column 3, Line 12, enter the amounts from Section II, Column B on Schedule A, Column 3, applicable Line(s) (13, 14). If the amount indicated on Section II, Column B, Line 3, *is not less* than taxable premiums indicated on Schedule A, Column 3, Line 12, taxable premiums are those indicated on Schedule A, Column 3, Line 12.

**INSTRUCTIONS FOR THE DETERMINATION OF TAXABLE FIRE PREMIUMS
PROVIDED IN N.J.S.A. 54:18-1
(SCHEDULE C-1)**

If calculating New Jersey Taxable Premiums as per N.J.S.A. 54:18A-2 or 3, New Jersey Taxable Fire Premiums are as Schedule B, Column 4 Line 48. Enter this amount on Schedule A Column 1 Line 6.

In the event a taxpayer is eligible for and chooses to calculate their New Jersey Taxable Premiums applying the 12.5% Premium Tax Cap as per N.J.S.A. 54:18A-6 and is subject to the New Jersey Foreign Insurance Company Fire Tax as per N.J.S.A. 54:18-1, the taxpayer must apply the 12.5% Premium Tax Cap in this same manner, in arriving at New Jersey Taxable Fire Premiums. The taxpayer must complete **Schedule C-1 – Companies Other than Life Calculation of NJ Taxable Fire Premiums As Provided in N.J.S.A. 54:18A-6**. **Enter the capped premiums amount on Schedule A (Page 2), Column 3, Line 17 to calculate the capped premium tax liability.** For additional information see IPT Notice at <http://www.state.nj.us/treasury/taxation/pdf/IPTNotice.pdf>.

CALCULATING RETALIATORY TAX – SCHEDULE A LINE 26

When Schedule A Line 16 “Total Tax” is arrived at by using Schedule C Section II, the 12.5% limitation cap is not taken into account in the Retaliatory Tax computation, as per *American Fire & Casualty Company v. New Jersey Division of Taxation-Decided October 19, 2006*. Computation of the Retaliatory Tax on Schedule A, Line 26 is the same whether you calculate Line 16 using, Line 12 or Line 15. The calculation is as follows: the Excess of Column 4 Line 12 *plus* Line 24 over Column 5 Line 12 *plus* Line 24.

FOREIGN OR ALIEN COMPANIES OTHER THAN LIFE GENERAL FILING INSTRUCTIONS-cont'd

BUSINESS TAX CREDITS – SCHEDULE A LINES 28 & 29 SCHEDULE BTC (NEW AS OF 2017 FILING)

To claim these credits on Schedule A, the taxpayer must complete Schedule BTC, along with all appropriate completed tax credit form(s), which can be found on the Division's website at <http://www.state.nj.us/treasury/taxation/prntins.shtml>.

In the event a taxpayer has a Business Tax Credit carryforward(s) from a prior year, to apply against the current year's tax liability, the carryforward amount must be included in this schedule along with a copy of the tax credit form(s) from the prior year, showing the carryforward.

The original New Jersey Division of Taxation tax credit/tax credit transfer certificate, along with a cover letter and completed tax credit form(s) must be submitted by mail, to the New Jersey Division of Taxation, Office of Legislative Analysis, Grants and Disclosure at P.O. Box 269, Trenton, NJ 08695-0269. **Original certificates are not to be included with the return.** Failure to submit this documentation by mail will result in the delay and/or denial of the tax credit claimed.

BALANCE OF TAX LIABILITY DUE – LINE 33

When there are Business Tax Credits and Schedule BTC is completed, if there is an amount other than "0", to be entered on Line 28 or 29, use that amount, in calculating Line 33.

When there are no Business Tax Credits and Schedule BTC is not being completed, use Line 27, in calculating Line 33.

CALCULATING PREPAYMENT – SCHEDULE A LINE 36

If the Total Tax on Line 16 was calculated using Schedule C, Section II, then the prepayment on Schedule A, Line 34 is to be computed as follows: Multiply the prepayment base by 12.5% then by 2.1%. Fifty percent of this figure is the prepayment. Attach a copy of your worksheet showing the calculation of the prepayment, to the return:

| | |
|---|------------|
| Total Worldwide Premiums | A \$ _____ |
| Total Worldwide New Jersey Fire Premiums | B \$ _____ |
| Worldwide Premium prepayment base (Line A minus Line B) | \$ _____ |

If the Total Tax on Line 16 was calculated using Schedule A, Line 12 then the prepayment on Schedule A, Line 34, is computed as follows: Fifty percent of the sum of Column 5, Line 5 plus Line 11.

ELECTRONIC FUNDS TRANSFERS

The Division of Taxation has established procedures to allow the remittance of tax payments through electronic funds transfer (EFT). Taxpayers with a prior year's tax liability of \$10,000 or more in any tax are required to remit tax payments using EFT.

For EFT program questions, call the EFT Unit at (609) 292-9292 Opt #6, Fax (609) 984-6681, visit the Division of Revenue and Enterprise Services website at <http://www.state.nj.us/treasury/revenue/enrolleft.shtml>, or write to the New Jersey Division of Revenue and Enterprise Services, EFT Section, P.O. Box 191, Trenton, N.J. 08646-0191.

When remitting payments by EFT, the Total Amount Due indicated at Line 37 must be transmitted in one transaction with an applicable year of **2018** and **Return Period Ending date coded as 181231**. A separate transaction for the prepayment tax liability due March 1st Line 36 is not required. The Prepayments of Tax liability due March 1st and June 1st will be applied automatically against the succeeding years' tax liability, when that Insurance Premium Tax Return is processed.

EFT REMITTANCE INSTRUCTIONS

WHEN CODING THE EFT REMITTANCE: Return Period Ending MUST read 181231 ((YY) Year, (MM) Month, (DD) Day, for ALL payments associated with the 2018 tax return including the tax liabilities and PREPAYMENT due on June 1. The same procedure must be followed for subsequent tax years, after adjusting the return period ending accordingly.

IMPORTANT NOTES

PAYMENT for the amount indicated at Schedule A, Line 37 of the Insurance Premium Tax Return **MUST BE SUBMITTED TO THE DIVISION OF TAXATION** at the address indicated on the front page of this return. **DO NOT** send payment amount to The Department of Banking and Insurance.

In the event the taxpayer is simultaneously paying obligations to The Department of Banking and Insurance, (i.e., Annual Statement Filing Fee, Renewal of Certificate of Authority Fee, Maintenance Fee, Insurance Development Fund etc.) these amounts must be submitted under separate cover to The Department of Banking and Insurance at the address indicated on the notice received for the particular obligation.

****ALL ATTACHMENTS MUST BE INCLUDED WITH BOTH THE ORIGINAL RETURN FILED WITH THE DIVISION OF TAXATION AND THE DUPLICATE ORIGINAL RETURN FILED SIMULTANEOUSLY WITH THE DEPARTMENT OF BANKING AND INSURANCE.**