



**KENTUCKY ESTIMATED  
INSURANCE PREMIUMS TAX**

**For Calendar Year 2012**

**Due June 1, 2012**

<b>FOR OFFICIAL USE ONLY</b>								
3	2	/	0	6	1	2	/	*
Tax			Year			Tr.		
Account Number _____								

FEIN \_\_\_\_\_ - \_\_\_\_\_

NAIC/  
TAX ID

**FIRST INSTALLMENT**

<p>Name of Company _____</p> <p>Address _____ Number and Street _____</p> <p>City, Town or Post Office _____ State _____ ZIP Code _____</p>	<p>Check appropriate block:</p> <p><input type="checkbox"/> Report based on previous year's liability</p> <p><input type="checkbox"/> Report based on current year estimate</p>
<p>A. Premiums tax on life and health policies ..... (01) \$ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/></p> <p>B. Premiums tax on other than life policies (excluding workers' compensation policies) ..... (02) <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/></p> <p>C. Retaliatory taxes and fees on foreign and alien insurers ..... (06) <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/></p> <p>D. Total installment due (total of lines A, B and C) ..... \$ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/></p>	

I, the undersigned, declare under the penalties of perjury, that I have examined these returns, including all accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete.

\_\_\_\_\_ Date \_\_\_\_\_ Signature of Officer or Agent \_\_\_\_\_ Title of Officer \_\_\_\_\_  
 \_\_\_\_\_ Print or Type Name of Officer or Agent \_\_\_\_\_ Telephone Number \_\_\_\_\_

DETACH BEFORE MAILING



**KENTUCKY ESTIMATED  
INSURANCE PREMIUMS TAX**

**For Calendar Year 2012**

**Due October 1, 2012**

<b>FOR OFFICIAL USE ONLY</b>								
3	2	/	1	0	1	2	/	*
Tax			Year			Tr.		
Account Number _____								

FEIN \_\_\_\_\_ - \_\_\_\_\_

NAIC/  
TAX ID

**SECOND INSTALLMENT**

<p>Name of Company _____</p> <p>Address _____ Number and Street _____</p> <p>City, Town or Post Office _____ State _____ ZIP Code _____</p>	<p>Check appropriate block:</p> <p><input type="checkbox"/> Report based on previous year's liability</p> <p><input type="checkbox"/> Report based on current year estimate</p>
<p>A. Premiums tax on life and health policies ..... (01) \$ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/></p> <p>B. Premiums tax on other than life policies (excluding workers' compensation policies) ..... (02) <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/></p> <p>C. Retaliatory taxes and fees on foreign and alien insurers ..... (06) <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/></p> <p>D. Total installment due (total of lines A, B and C) ..... \$ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/></p>	

I, the undersigned, declare under the penalties of perjury, that I have examined these returns, including all accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete.

\_\_\_\_\_ Date \_\_\_\_\_ Signature of Officer or Agent \_\_\_\_\_ Title of Officer \_\_\_\_\_  
 \_\_\_\_\_ Print or Type Name of Officer or Agent \_\_\_\_\_ Telephone Number \_\_\_\_\_

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**INSTRUCTIONS**

1. **Companies Which Must File an Estimated Insurance Premiums Tax Report**—Estimated insurance premiums tax installment reports must be filed for the current calendar year by every company whose Kentucky insurance premiums tax was \$5,000 or more for the previous calendar year.
2. **The following are the statutory references that apply to the taxes on your installment:**
  - A. *Domestic and Foreign Life Insurance Tax*—Kentucky Revised Statute 136.330.
  - B. *Other Than Life Insurance Tax*—Kentucky Revised Statutes 136.340, 136.350, 136.370 and 136.390.
  - C. *Retaliatory Taxes and Fees on Foreign and Alien Insurers*—Kentucky Revised Statute 304.3-270.
3. **How to File**—Your installment reports shall be based on either:
  - Your total premiums as reported for the previous calendar year.
  - Your estimated total taxable premiums for the current calendar year. Penalty and interest apply to underestimated payments, see instruction 7.

If your retaliatory taxes and fees for the previous calendar year exceeded \$5,000, you must remit estimated payments for retaliatory taxes and fees. To calculate your retaliatory taxes and fees installments, use the previous calendar year or estimate for current calendar year and remit one-third of the amount. Report this amount on line C of the Kentucky Estimated Insurance Premiums Tax (Revenue Form 74A110).

A worksheet is provided to assist in calculating the Kentucky Estimated Insurance Premiums Tax (Revenue Form 74A110). On the appropriate line (line A or line B), enter the amount of taxable premiums. On line E-1, enter any prior year credits to be carried forward. These amounts should equal what was reported on the bottom of page 4 of the previous year's Insurance Premiums Tax Return (Revenue Form 74A100). On line E-2, enter the amount of guaranty fund credits available for the current calendar year. On line F, subtract your adjustments from your anticipated premiums tax liability; and on lines G, H and I calculate your payments based on one-third of the total estimated tax liability. This should assist in calculating your installments and help in alleviating overpayments/credits created by the guaranty fund assessment credits.

4. **When to File**—The first installment of estimated tax must be filed with the Department of Revenue on or before June 1 of the current calendar year. Detach and mail the first installment with payment. The second installment of estimated tax must be filed on or before October 1 of the current calendar year. Detach and mail the second installment with payment.
5. **Time for Payment of Estimated Tax**—A company which meets the requirements specified in instruction 1 must pay the first installment with Estimated Insurance Premiums Tax—First Installment, Form 74A110, on or before June 1 of the current calendar year. Payment of the second installment must be submitted with the Estimated Insurance Premiums Tax—Second Installment, Form 74A110, on or before October 1. The final installment of the tax, representing the remainder of the tax due for the year, must be paid with the Insurance Premiums Tax Return, Form 74A100, due on or before March 1 of the following year.
6. **Amended Report**—An amended estimated tax report may be filed on or before October 1 of the current calendar year. Use the Amended Second Installment of the Estimated Insurance Premiums Tax, Form 74A110, to amend your estimate.
7. **Failure to Pay**—Underpayment of estimated tax installments is subject to a penalty of 5 percent per month, but not more than 25 percent penalty shall be assessed on any one report. Interest is due at the tax interest rate as defined in KRS 131.010(6) from the date the report was due.
8. Make checks payable to **KENTUCKY STATE TREASURER** and mail return with payment to:



*Mailing Address:*

*Overnight Address:*

**Kentucky Department of Revenue**

P.O. Box 1303, Frankfort, KY 40602-1303

501 High Street, Frankfort, KY 40601-2103

9. **Additional Information or Forms**—Additional information and forms may be obtained by contacting the Financial Tax Section, (502) 564-4810.

**WORKSHEET**  
**Estimated Tax for Calendar Year 2012**

- Report based on previous year's liability.
- Report based on current year estimate.
- A. Taxable premiums on life and health policies ..... \$ \_\_\_\_\_
- B. Taxable premiums on other than life policies (excluding workers' compensation policies)..... \$ \_\_\_\_\_
- C. Total taxable premiums..... \$ \_\_\_\_\_
- D. 1. Total premiums tax liability for life insurance (multiply line C by 1.5%)..... \$ \_\_\_\_\_
- 2. Total premiums tax liability for other than life insurance (multiply line C by 2%) ..... \$ \_\_\_\_\_
- E. 1. Prior year credits..... \$ \_\_\_\_\_
- 2. Guaranty Fund Assessment Credits..... \$ \_\_\_\_\_
- F. Total estimated tax liability (subtract line E from line D)..... \$ \_\_\_\_\_
- G. Total installment due June 1, 2012 (1/3 of line F)..... \$ \_\_\_\_\_
- H. Total installment due October 1, 2012 (1/3 of line F) ..... \$ \_\_\_\_\_
- I. Projected due March 1, 2013 (1/3 of line F)..... \$ \_\_\_\_\_

DETACH BEFORE MAILING

**KENTUCKY ESTIMATED  
INSURANCE PREMIUMS TAX**



FOR OFFICIAL USE ONLY		
3 2 /	1 0 1 2 / *	Tr.
Tax	Year	
Account Number _____		

FEIN \_\_\_\_\_ - \_\_\_\_\_

NAIC/  
TAX ID

**AMENDED SECOND INSTALLMENT**

Name of Company _____	<b>For Calendar Year</b>  <b>20</b> _____
Address (Number and Street) _____	
City _____ State _____ ZIP Code _____	

	(1) Amended Estimated Tax	(2) Enter two-thirds of Estimated Tax	(3) Enter Tax Paid With First Installment	(4) Amount of Tax Now Due	Tax Code
A. Premiums tax on life and health policies .....	\$ _____	\$ _____	\$ _____	\$ _____	<b>01</b>
B. Premiums tax on other than life policies (excluding workers' compensation policies).....	_____	_____	_____	_____	<b>02</b>
C. Retaliatory taxes and fees .....	_____	_____	_____	_____	<b>06</b>
D. Total of lines A, B and C .....	_____			\$ _____	

I, the undersigned, declare under the penalties of perjury, that I have examined these returns, including all accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete.

Date	Signature of Officer or Agent	Title of Officer
	Print or Type Name of Officer or Agent	Telephone Number