

**YEAR 2017**  
**STATE OF KANSAS INSURANCE DEPARTMENT**  
**TAX REMITTANCE STATEMENT**

Co. NAIC #:

Company Name:

Address:

<u>SOURCE</u>	<u>FUND</u>	<u>DESCRIPTION</u>	<u>AMOUNT DUE AND REMITTED</u>
1.	1000	Total Tax Due	\$
2.	2031	2270 Fee for filing Annual Statement	\$
3.	2032	2270 Fee for continuation of Certificate of Authority	\$
4.		Total Tax and Fees Due	\$

**Property and Casualty Insurance Companies/Life Insurance Companies/  
Fraternal Benefit Societies/Nonprofit Service Corporations**

Line 4 is populated from Line 22 of the "Estimated/Actual Tax, Fee and Retaliatory Adjustment Form" unless Line 22 is negative, in which case will reflect zero. If Line 4 is equal to or greater than \$110, then \$100 will populate Line 2, \$10 will populate Line 3 and any remainder will populate Line 1. If the amount to be populated on Line 4 is less than \$110, then the entire amount should populate Line 1 and nothing on Lines 2 and 3.

**Health Maintenance Organizations**

Line 4 is populated from Line 22 of the "Estimated/Actual Tax, Fee and Retaliatory Adjustment Form". Line 1 should populate from Line 7 of the Annual Premium Tax Statement. Line 2 should be \$50. Nothing should be reported on Line 3.

**Nonprofit Life Insurance Companies/Viatical Companies**

Line 2 should be \$500. Nothing should be reported on Line 1 and 3. Viatical companies should refer to [K.S.A. 40-5003\(c\)](#).

**Payment**

- Check mailed to Kansas Insurance Department, 420 SW 9<sup>th</sup> Street, Topeka, KS 66612-1678 Attn:
- Payment sent online.
- No payment or refund due.
- Refund owed. \$ (If Line 22 of the Estimated/Actual tax, Fee & Retaliatory Adjustment Form is negative.)

By submission, it is acknowledged that these returns are generated by or at the direction of \_\_\_\_\_ and \_\_\_\_\_, who are \_\_\_\_\_ and \_\_\_\_\_ of \_\_\_\_\_ authorized to transact business in the State of Kansas during the year stated above, and that under penalty of [K.S.A. 21-5824](#), and amendments thereto, the statements filed include all premiums on all risks written, assumed, or renewed in the State of Kansas, without deductions or credits except as set forth.

Name, Phone Number, Email Address and Fax Number of the person responsible for the completion of this statement:

Name \_\_\_\_\_ Phone Number \_\_\_\_\_ Email Address \_\_\_\_\_ Fax Number \_\_\_\_\_

**Certification that Company Contacts have been updated online.**

Please review and update Statutory (including President and Secretary), Administrative, Mailing, Consumer and all other contacts to make this certification. Any Company Desktop users can review company contact information for accuracy by accessing the "Company Contacts" tab. If no changes are to be made, that is all that is required. Company Desktop user must obtain rights, assigned by your company administrator, to update contact information online. The company administrator can assign rights to a Company Desktop user to update one, several or all company contact/address types. Multiple users also may be assigned rights to update each contact type. Users with rights will maintain addresses through the Company Desktop "Company Contacts" tab.

**List of required documents to be uploaded or sent to the Kansas Insurance Department to support tax filing. If mailed, the following forms should be sent to the Kansas Insurance Department, 420 SW 9th Street, Topeka, KS 66612-1678 Attn:**

- Check with copy of Tax Remittance Statement (if box for Check Mailed on Tax Remittance Statement is selected)
- Special California Schedule P for Unpaid Workers' Compensation Losses, with Kansas data (for California domiciled property & casualty companies only)
- Explanation of variance on Fire Marshal & Firefighters Relief Tax Statement. (if applicable)
- Employee Salary/Small Company Credit - Documentation of affiliation, if affiliated companies are listed. (Schedule A, Line A1) (if claiming credit and applicable)
- Employee Salary/Small Company Credit - Salaries paid by a non-insurance company, copy of the agreement, which verifies the allocation of salaries, if non-insurance company affiliates are listed. (Schedule A, Line A1) (if claiming credit and applicable)
- Business Job Development credit form. (Schedule A, Line A2) (if claiming credit)
- Historic Preservation Credit form. (Schedule A, Line A3) (if claiming credit)
- Community Service Contribution Credit. (Schedule A, Line A4) (if claiming credit)
- Angel Investor Credit. (Schedule A, Line A11) (if claiming credit)
- Other Kansas Credits. (Schedule A, Line A11a) (if claiming credit)
- Insurance Department Service Regulation Fund Assessment Credit – A copy of the state(s) tax/retaliatory form from which this amount is taken with that figure highlighted. (Schedule A, Line A13) (if claiming credit)

SAMPLE ONLINE DOCUMENT

YEAR 2017  
STATE OF KANSAS INSURANCE DEPARTMENT

TAX REMITTANCE STATEMENT

RECALCULATION WORKSHEET AND PAYMENT METHOD  
FOR AMENDED TAX FORM PAYMENTS/REFUNDS

Line 22 of Amended Estimated/Actual  
Tax, Fee and Retaliatory Adjustment Form

\$

**Payments/Refunds Due from Prior Submitted Tax Forms**

Seq	Date	Prior Form Line 22 (+/-)	Pmt/Refund Made/Rcvd?	Pmt/Refund Owed (+/-)	User

Payments Actually Made/Refunds Received From Prior Tax Forms	
Payments	
Refunds	
Net Amount (+/-)	

New Balance Due (Line 22 adjusted By prior pmts/refunds)	
Amount Now Due	
Refund Now Owed	

**YEAR 2017  
STATE OF KANSAS INSURANCE DEPARTMENT**

**ESTIMATED/ACTUAL TAX, FEE AND RETALIATORY ADJUSTMENT FORM**

Employer's I.D. Number:

If correction was made to EIN, check the box.

The purpose of this form is to reconcile the estimated tax and retaliatory prepayments (due June 15 and December 15) with the total amount of taxes, fees and retaliatory amounts owed the State of Kansas.

Check if prepopulated prepayments are modified.

- 1. Premium Tax Due (From Line 7 of Annual Premium Tax Statement) ..... \$
- 2. Prepayments during last calendar year:
- 3.     June 15 .....
- 4.     December 15.....
- 5.             Total Prepaid ..... \$
- 6.             Balance Due or Overpayment [+ or (-)] ..... \$
- 7. Retaliatory Amount due (From Line 28 of Retaliatory Summary Sheet\*) ..... \$
- 8. Prepayments during last calendar year:
- 9.     June 15 .....
- 10.     December 15.....
- 11.            Total Prepaid ..... \$
- 12.            Balance Due or Overpayment [+ or (-)] ..... \$
- 13. Fire Marshal Tax Due (From Line 3 of Fire Marshal Tax Statement)..... \$
- 14. Prepayments during last calendar year:
- 15.     June 15 .....
- 16.     December 15.....
- 17.            Total Prepaid ..... \$
- 18.            Balance Due or Overpayment [+ or (-)] ..... \$
- 19. Firefighters Relief Fund Tax Due (From Line 3 of Firefighters Relief Fund Tax Statement) .. \$
- 20. Fee for Filing Annual Statement, Report or Registration\*\*..... \$
- 21. Fee for Continuation of Certificate of Authority\*\*\*..... \$
- 22. **TOTAL OF LINES 6, 12, 18, 19, 20, 21 [+ or (-)]..... \$**  
**This amount will populate Line 4 of Tax Remittance Statement if positive or zero. If negative, amount will be zero and reflected as positive number following "Refund Owed" checkbox.**

\* The Retaliatory Summary Sheet is only to be filed for companies domiciled out of Kansas.

\*\* Most companies enter \$100, as required by [K.S.A. 40-252](#). However, health maintenance organizations enter \$50, as required by [K.S.A. 40-3213](#); and non profit life insurance companies enter \$500, as required by [K.S.A. 40-2702](#).

\*\*\* Most companies enter \$10, as required by [K.S.A. 40-252](#). However, health maintenance organizations and nonprofit life insurance companies enter \$0.

If the total on Line 22 is a positive amount, an electronic payment or a check should be issued. If a check is issued, it should be made payable to "Commissioner of Insurance, State of Kansas" and must be accompanied by a copy of the Tax Remittance Statement and any other required documents that were not submitted online. If the total on Line 22 is a negative amount do not remit anything. A refund will be processed. This form will be audited and, if necessary, adjustments will be made.

**ALL SUPPORTING DOCUMENTS SHOULD BE UPLOADED TO THE TAX FILE.**

**YEAR 2017  
STATE OF KANSAS INSURANCE DEPARTMENT**

**ANNUAL PREMIUM TAX STATEMENT**

The following is a full and complete statement of all premiums, subscription charges or other charges received, whether in cash or notes, by \_\_\_\_\_, \_\_\_\_\_, on risks located in the State of Kansas, during the above year ending December 31. This statement is required by [K.S.A. 40-252](#), [K.S.A. 40-2702\(a\)\(8\)](#) or [K.S.A. 40-3213](#).

1. Total premiums (From Premiums Exhibit, Line PE11).....\$
2. Total deductions (From Deductions Exhibit, Line DE13).....\$
3. Total taxable premiums (Line 1 less Line 2, but not less than \$0) .....\$
4. Tax rate (property & casualty companies, mortgage guaranty companies, life insurance companies and nonprofit service corporations use 2%; health maintenance organizations use 3.31%, fraternal benefit societies and nonprofit life insurance companies use 0%).....%
5. Tax (Line 3 multiplied by Line 4) (This amount will also populate Line 3, Column 2 of the Retaliatory Summary Sheet for non domestic companies) .....\$
6. Total Credits (From Schedule A, Line A14) .....\$
7. Premium tax due (Line 5 less Line 6, but not less than \$0) (This amount will also populate Line 1 of the Estimated/Actual Tax, Fee and Retaliatory Adjustment Form).....\$

SAMPLE ONLINE DOCUMENT

YEAR 2017  
STATE OF KANSAS INSURANCE DEPARTMENT

ANNUAL PREMIUM TAX STATEMENT

PREMIUMS EXHIBIT

NAME OF COMPANY \_\_\_\_\_

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**LIFE INSURANCE COMPANY/FRATERNAL BENEFIT SOCIETY/NONPROFIT SERVICE CORPORATION/HEALTH MAINTENANCE ORGANIZATION**

- PE1. Life insurance premiums of life insurance companies as shown on Schedule T or Line 1, Column 5 of the Direct Business Page for Kansas; and of fraternal benefit societies as shown on Line 1, Column 1 of the Direct Business Page for Kansas .....\$
- PE2. Annuity considerations of life insurance companies as shown on Schedule T or Line 2, Column 5 of the Direct Business Page for Kansas; and of fraternal benefit societies as shown on Line 2, Column 1 of the Direct Business Page for Kansas .....\$
- PE3. Deposit-type contract funds of life insurance companies as shown Schedule T or on Line 3, Column 5 of the Direct Business Page for Kansas; and of fraternal benefit societies as shown on Line 3, Column 1 of the Direct Business Page for Kansas .....\$
- PE4. Other considerations of life insurance companies as shown on Schedule T or Line 4, Column 5 of the Direct Business Page for Kansas; and of fraternal benefit societies as shown on Line 4, Column 1 of the Direct Business Page for Kansas .....\$
- PE5. Accident and health insurance premiums of life insurance companies and fraternal benefit societies as shown on Schedule T or Line 26, Column 1 of the Direct Business Page for Kansas; and of nonprofit service corporations and health maintenance organizations as shown on Line 12, Column 1 of the Direct Business Page for Kansas .....\$
- PE6. All other premiums, assessments and charges not previously shown above on Lines PE1 through PE5. For guidance, see [K.A.R. 40-1-9](#) and [K.A.R. 40-1-10](#).....\$
- PE7. Total (Lines PE1 through PE6).....\$

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**PROPERTY AND CASUALTY COMPANY AND/OR MORTGAGE GUARANTY COMPANY**

- PE8. Direct Premiums on all risks written (Col 1 of Exhibit of Premiums and Losses) (Statutory Page 14 Data) .....\$
- PE9. All other taxable premiums received, finance, service or other carrying Charges not included in lines 1 to 32 as reported on the Exhibit of Premiums and Losses (Statutory Page 14 Data) .....\$
- PE10. Total (Lines PE8 through PE9).....\$

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**PE11. Total premiums (Line PE7 or Line PE10 depending on company type).....\$**  
**This amount will populate Line 1 of the Annual Premium Tax Statement.**

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ANNUAL PREMIUM TAX STATEMENT

DEDUCTIONS EXHIBIT

NAME OF COMPANY \_\_\_\_\_

**LIFE INSURANCE COMPANY/FRATERNAL BENEFIT SOCIETY/NONPROFIT SERVICE CORPORATION/HEALTH MAINTENANCE ORGANIZATION**

- DE1. Premiums received for group medical, surgical, hospital or any other remedial care from a certified small employer health benefit plan pursuant to [K.S.A. 40-2247](#).....\$
- DE2. Premiums received for federal or state programs exempt from taxation. Do not include any amounts for which deductions are shown on Line DE1 or DE2a.....\$
- DE2a. Premiums received for Medicare Part D prescription drug plans that are exempt from taxation should be included here, separate from DE2 above.....\$
- DE3. Funds received by life insurers for the purchase of annuity contracts and funds applied by life insurers to the purchase of annuities.....\$
- DE4. Premiums received in connection with the funding of a pension, deferred compensation, annuity or profit-sharing plan qualified or exempt under Sections 401, 403, 404, 408, 457 or 501 of the U.S. Internal Revenue Code. Do not include any amounts for which deductions are shown above on Lines DE1 through DE3.....\$
- DE5. Premiums received for reinsurance from any other company authorized to do business in Kansas.....\$
- DE6. Premiums returned on account of cancellations. Do include annuity cancellations during the current year of funds accepted before January 1, 1997 and declared and taxed prior to January 1, 1997. Do not include any amounts for which deductions are shown above on Lines DE1 through DE5.....\$
- DE7. Dividends returned. Do not include any amounts for which deductions are shown above on Lines DE1 through DE6.....\$
- DE8. All other deductions not shown above on Lines DE1 through DE7.....\$
- DE9. Total (Lines DE1 through DE8).....\$

**PROPERTY AND CASUALTY COMPANY AND/OR MORTGAGE GUARANTY COMPANY**

- DE10. Dividends paid (Col 3 of Exhibit of Premiums and Losses) (Statutory Page 14 Data).....\$
- DE11. Premiums received for group medical, surgical, hospital or any other remedial care from a certified small employer health benefit plan pursuant to [K.S.A. 40-2247](#).....\$
- DE12. Total (Lines DE10 through DE11).....\$

**DE13. Total deductions (Line DE9 or Line DE12 depending on company type).....\$  
This amount will populate Line 2 of the Annual Premium Tax Statement.**

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**ANNUAL PREMIUM TAX STATEMENT**

**SCHEDULE A - CREDIT SUMMARY**

**NAME OF COMPANY** \_\_\_\_\_

A1.	Employee Salary/Small Company Credit (From Schedule B, Line B15) ..... \$ Refer to <a href="#">K.S.A. 40-252d</a> and <a href="#">K.S.A. 40-252e</a> . This credit is <u>not</u> available to health maintenance organizations. If affiliated companies are involved, provide documentation of such affiliation. If salaries are paid by a non-insurance company affiliate, provide a copy of the agreement, which verifies the allocation of salaries.	\$
A2.	Business and Job Development Credit..... \$ Refer to <a href="#">K.S.A. 74-50,114</a> , <a href="#">K.S.A. 74-50,132</a> , <a href="#">K.S.A. 79-32,153</a> , <a href="#">K.S.A. 79-32,154</a> , <a href="#">K.S.A. 79-32,160a</a> and <a href="#">K.S.A. 40-252f</a> . This credit is <u>not</u> available to health maintenance organizations. This credit may be used due to investments in a qualified business facility if there is a hiring of a certain number of employees as a direct result of that investment. For further information and forms, see <a href="http://www.ksrevenue.org/taxcredits-busjob.htm">http://www.ksrevenue.org/taxcredits-busjob.htm</a>	\$
A3.	Historic Preservation Credit ..... \$ Refer to <a href="#">K.S.A. 79-32,211</a> . This credit is <u>not</u> available to health maintenance organizations. This credit may be used due to qualified expenditures incurred in the restoration and preservation of a qualified historic structure and for qualified contributions for support of certain historic sites. For further information and forms, see <a href="http://www.ksrevenue.org/taxcredits-historic.htm">http://www.ksrevenue.org/taxcredits-historic.htm</a> and Kansas Department of Revenue Schedules K-35.	\$
A4.	Community Service Contribution Credit..... \$ Refer to <a href="#">K.S.A. 79-32,194</a> through <a href="#">K.S.A. 79-32,199b</a> . This credit is <u>not</u> available to health maintenance organizations. This credit may be used due to contributions to an approved community service organization engaged in providing community services. For further information and forms, see <a href="http://www.ksrevenue.org/taxcredits-community.htm">http://www.ksrevenue.org/taxcredits-community.htm</a>	\$
A5.	Kansas Health Insurance Association Assessment Credit ..... \$ Refer to <a href="#">K.S.A. 40-2121</a> for the proper credit allowed. No credit for 2017.	\$
A6.	Kansas Life and Health Insurance Guaranty Association Credit ..... \$ Refer to <a href="#">K.S.A. 40-3016(b)</a> for the proper credit allowed. This credit is not available to HMOs.	\$
A7.	Kansas Insurance Guaranty Association Credit..... \$ This credit is not available to HMOs.	\$
A8.	This line is not available after 2011..... \$	\$
A9.	Firefighters Relief Fund Tax Credit (From Schedule D, Line D10) ..... \$	\$
A10.	Fire Marshal Tax Credit (From Schedule E, Line E4)..... \$	\$
A11.	Angel Investor Credit ..... \$ Refer to <a href="#">K.S.A. 74-8133</a> as amended. This credit is <u>not</u> available to health maintenance organizations. This credit may be available for cash investment in the qualified securities of a qualified Kansas business approved by the Kansas Technology Enterprise Corporation. For further information and forms see <a href="http://www.ksrevenue.org/taxcredits-angel.html">http://www.ksrevenue.org/taxcredits-angel.html</a>	\$
A11a.	Other Kansas Credits Allowed Against Premium Tax..... \$ This may include credits such as those allowed by <a href="#">K.S.A. 74-50,154</a> , <a href="#">K.S.A. 79-32,261</a> , and L. 2008, ch.182, sec.8. For publications and forms for such credits see <a href="http://www.ksrevenue.org/taxcredits.html">http://www.ksrevenue.org/taxcredits.html</a> . All forms and documentation for any credit taken must be uploaded or mailed.	\$
A12.	Disabled Accessibility Credit (From Schedule F, Line F7) ..... \$ Refer to <a href="#">K.S.A. 40-2813</a> . This credit is <u>not</u> available to health maintenance organizations.	\$
A13.	Insurance Department Service Regulation Fund Assessment Credit..... \$ (From Schedule G, Line G4) Refer to <a href="#">K.S.A. 40-112(d)</a> . This credit is <u>not</u> available to companies organized outside of Kansas.	\$
<b>A14.</b>	<b>Total Credits (Lines A1 through A13) ..... \$</b> <b>This amount will populate Line 6 of the Annual Premium Tax Statement.</b>	<b>\$</b>



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ANNUAL PREMIUM TAX STATEMENT

SCHEDULE B - EMPLOYEE SALARY/SMALL COMPANY CREDIT

NAME OF COMPANY \_\_\_\_\_

**Employee Salary Credit Calculation**

NAIC #	(a) Insurance Company and Insurance Company Affiliates*	KDOL Acct.#	(b) Kansas Employees' Salaries	(c) 15% of Amount in Column (b)	(d) Total Taxable Premiums from Annual Premium Tax Statement Line 3	(e) 1.125% <input type="checkbox"/> ** 1,000% <input type="checkbox"/> ** of Amount in Column (d)
			\$	\$	\$	\$
			\$	\$	\$	\$
			\$	\$	\$	\$
			\$	\$	\$	\$
			\$	\$	\$	\$
			\$	\$	\$	\$
B1.	Total Columns (c) and (e).....			\$	\$	\$
B2.	Salary Credit to be allocated (Smaller of the two totals on Line B1) .....				\$	\$

NAIC #	Insurance Company and Insurance Company Affiliates*	Allocated Amount from Line B2 per Company, not to exceed the amount in column (e) for each company
B3.		\$
B3.		\$
B3.		\$
B3.		\$
B3.		\$
B3.		\$

\* List this insurance company and any insurance company affiliates for which salaries and/or premiums are aggregated or for which the credits are allocated. Include the NAIC No. for all companies admitted in Kansas. Include the six-digit account number from the Kansas Dept. of Labor Quarterly Wage Report and Unemployment Tax Return for employers showing salaries in column b.  
 \*\* Check the percentage used in accordance with [K.S.A. 40-252d\(a\)](#).

**Small Company Credit Calculation**

(Allowed only for company when Kansas employees' salaries have been paid)

B4.	Maximum premiums written (Small company limit).....	\$
B5.	All premiums written in all states by company.....	\$
B6.	Line B4 less Line B5, but not less than \$0.....	\$
B7.	Divide Line B6 by 15,000,000.....	\$
B8.	Multiply Line B7 by 90,000.....	\$
B9.	Credit Limit.....	\$
B10.	Small company credit (Smaller of Line B8 or Line B9).....	\$

**Total Employee Salary/Small Company Credit Calculation**

B11.	Employee salary credit allocated to this company on Line B3.....	\$
B12.	Small company credit (From Line B10).....	\$
B13.	Total credit prior to limitation (Line B11 plus Line B12).....	\$
B14.	Taxable premium limit (Enter 1.25% of Total taxable premiums, shown on Annual Premium Tax Statement, Line 3).....	\$
<b>B15.</b>	<b>Employee Salary/Small Company Credit (Smaller of Line B13 or Line B14)..</b>	<b>\$</b>

**This amount will populate Line A1 on Schedule A.**

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**ANNUAL PREMIUM TAX STATEMENT**

**SCHEDULE D - FIREFIGHTERS RELIEF FUND TAX CREDIT**

**DOMESTIC COMPANIES \*(See Note below)**

D1. Total Amount of Firefighters Relief Tax credits for All Kansas Companies for  
1983 = \$ 479,398

D2. Total Amount of Firefighters Relief Taxes paid by All Kansas Companies for  
2016 = \$ 1,139,929

D3.  $\frac{\$479,398}{\$1,139,929} = 42\%$

D4. \$ amount shown on Line 3 of your 2017 Firefighters Relief Fund Tax  
Statement X 42 % = \$

**NON DOMESTIC COMPANIES\*\* (See Note Next Page)**

D5. Total Amount of Firefighters Relief Fund Tax Paid by All Non Kansas Companies for  
1983 = \$ 1,653,372

D6. Total Amount of Firefighters Relief Fund Taxes paid by All Non Kansas Companies for  
2016 = \$ 12,220,658

D7.  $\frac{\$1,653,372}{\$12,220,658} = 14\%$

D8. \$ amount shown on Line 3 of your 2017 Firefighters Relief Fund Tax  
Statement X 14 % = \$

D9. \$ amount computed on Line D8 above X the 2017 Applicable Percentage  
of 100 % = \$

**D10. Enter the amount computed on D4 or D9 above depending on company type. ....\$  
This amount will populate Line A9 of Schedule A.**

\*This is to advise insurance companies organized under the laws of Kansas of the method of calculating the amount of firefighters relief credit pursuant to [K.S.A. 40-252](#), as amended by L. 1984, Ch. 165, Sec. 9.

In accordance with the statute, insurance companies organized under the laws of this state must pay an annual tax of two percent (2%) upon all premiums received on risks located in this state. However, a credit to this tax is provided as follows:

“... for tax years 1984 and thereafter, any taxes paid on business in this state pursuant to the provisions of [K.S.A. 75-1508](#) [Fire Marshal Tax] and amendments thereto and the amount of firefighters relief tax credit determined by the commissioner of insurance.” [Emphasis added]

The statute further provides:

“The amount of the firefighters relief tax credit for a company for the current tax year shall be determined by the commissioner of insurance by dividing (A) the total amount of credits against the tax imposed by this section for taxes paid by all such companies on business in this state under [K.S.A. 40-1701](#) to [40-1707](#), inclusive, and amendments thereto for tax year 1983, by (B) the total amount of taxes paid by all such companies on business in this state under [K.S.A. 40-1703](#) and amendments thereto for the tax year immediately preceding the current tax year, and by multiplying the result so obtained by (C) the amount of taxes paid by the company on business in this state under [K.S.A. 40-1703](#) and amendments thereto for the current tax year.”

**YEAR 2017  
STATE OF KANSAS INSURANCE DEPARTMENT**

**ANNUAL PREMIUM TAX STATEMENT**

**SCHEDULE D - FIREFIGHTERS RELIEF FUND TAX CREDIT**

\*\*This is to advise insurance companies not organized under the laws of Kansas of the method of calculating the amount of Firefighter Relief Fund Tax credit pursuant to [K.S.A. 40-252](#).

For tax years 1998 and thereafter, the annual tax shall be reduced by the “applicable percentage” of the amount of the firefighters relief tax credit determined by the commissioner of insurance. The amount of the firefighters relief tax credit for a company taxable under this subsection for the current tax year shall be determined by the commissioner of insurance by dividing (A) the total amount of taxes paid by all such companies on business in this state under [K.S.A. 40-1701](#) to [40-1707](#) and amendments thereto for tax year 1983 as then in effect, by (B) the total amount of taxes paid by all such companies on business in this state under [K.S.A. 40-1703](#) and amendments thereto for the tax year immediately preceding the current tax year, and by multiplying the result so obtained by (C) the amount of taxes paid by the company on business in this state under [K.S.A. 40-1703](#) and amendments thereto for the current tax year. The “applicable percentage” shall be as follows:

Tax Year	Applicable Percentage
1998	10%
1999	20%
2000	30%
2001	40%
2002	50%
2003	60%
2004	70%
2005	80%
2006	90%
2007 and thereafter	100%



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 ANNUAL PREMIUM TAX STATEMENT

**SCHEDULE F - DISABLED ACCESSIBILITY CREDIT**

NAME OF COMPANY \_\_\_\_\_

F1.	Total expenditures in the above year for the purpose of making all or any portion of an existing building or facility accessible to persons with a disability, which building or facility is on real property located in Kansas and used in a trade or business or held for the production of income.....	\$
F2.	Expenditure credit limit (Enter \$10,000 or 50% of Line F1, whichever is smaller) .....	\$
F3.	Carry over from the Disabled Accessibility Credit schedule of the prior year Annual Premium Tax Statement .....	\$
F4.	Total credit available (Line F2 plus Line F3) .....	\$
F5.	Tax liability (Line 5 of the Annual Premium Tax Statement less the total credits from Schedule A, Lines A1 through A11, but not less than \$0).....	\$
F6.	Carry over available (If Line F4 is greater than Line F5, enter the difference here. If Line F4 is equal to or less than Line F5, enter \$0)	\$
<b>F7.</b>	<b>Disabled Accessibility Credit (Enter the smaller of Line F4 or Line F5).....</b> <b>This amount will populate Line A12 of Schedule A.</b>	<b>\$</b>

SAMPLE ONLINE DOCUMENT

**YEAR 2017**  
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**ANNUAL PREMIUM TAX STATEMENT**

*(Not Applicable to year 2017 because no assessment was charged.)*

**SCHEDULE G – INSURANCE DEPARTMENT SERVICE REGULATION FUND ASSESSMENT CREDIT  
DOMESTIC COMPANIES ONLY**

**NAME OF COMPANY** \_\_\_\_\_

- G1. Tax liability (Line 5 of the Annual Premium Tax Statement less the total credits from Schedule A, Line A1 through A12, but not less than \$0)..... \$
- G2. Credit limit (Enter 90% of Line G1) ..... \$
- G3. Column C Total from the chart below ..... \$
- G4. **Credit allowed (Enter the smaller of Line G2 or Line G3)..... \$**  
**This amount will populate Line A13 of Schedule A.**

A	B	C
State	Total Retaliatory Amount Due and Paid	Amount from Column B Attributable to the Insurance Department Service Regulation Fund Assessment Imposed by Kansas*
<b>Total of Amounts in Column C</b>		

\*Submit a copy of the state(s) tax/retaliatory form from which this amount is taken and highlight that figure.

Attach additional sheets, if necessary, for other States.

**YEAR 2017  
STATE OF KANSAS INSURANCE DEPARTMENT**

**ANNUAL PREMIUM TAX STATEMENT**

**RETALIATORY SUMMARY SHEET**

Of the  
for the computation of retaliatory charges ([K.S.A. 40-253](#))  
Organized under the laws of

	(1)	(2) Kansas Basis	(3) Company's Home State Basis For Kansas Companies
1.	Filing Annual Statement Fee		
2.	Certificate of Authority		
3.	Premium Tax (From Annual Premium Tax Statement, Line 5)		
4.	Firefighters Relief Fund Tax (From Firefighters Relief Fund Tax Statement, Line 3)		
5.	Fire Marshal Tax (From Fire Marshal Tax Statement, Line 3)		
6.	Insurance Department Regulation Fund Assessment (Fee Fund Assessment)		
7.	Examination Fees		
8a.	Resident Agent Certification Fees *		
8b.	Nonresident Agent Certification Fees *		
9a.	Resident Agency Certification Fees *		
9b.	Nonresident Agency Certification Fees *		
10.	Admission Fees		
11.	Service of Process		
12.	Notification of Appointment of Managing Gen. Agents Contract		
13.		XXXXXXXXXX	
14.		XXXXXXXXXX	
15.		XXXXXXXXXX	
16.		XXXXXXXXXX	
17.		XXXXXXXXXX	
18.		XXXXXXXXXX	
19.		XXXXXXXXXX	
20.		XXXXXXXXXX	
21.		XXXXXXXXXX	
22.		XXXXXXXXXX	
23.		XXXXXXXXXX	
24.		XXXXXXXXXX	
25.	<b>TOTALS</b>		
<b>COMPUTATION OF RETALIATORY AMOUNTS OWED TO KANSAS</b>			
26.	Amount shown on line 25, Column (3)		
27.	Amount shown on line 25, Column (2)		
28.	<b>Retaliatory amount due (Line 26 less Line 27, but not less than \$0. Note: this amount will also populate Line 7 of the Estimated/Actual Tax, Fee and Retaliatory Adjustment Form.</b>		

\*Refer to Instruction Number 3.

YEAR 2017  
STATE OF KANSAS INSURANCE DEPARTMENT

ANNUAL PREMIUM TAX STATEMENT

RETALIATORY SUMMARY SHEET

**K.S.A. 40-253**

**Payment of fees and taxes in other states by Kansas companies;  
retaliatory measures, when.**

Whenever the existing or future laws of any other state or country shall require from insurance companies or fraternal benefit societies organized under the laws of this state, applying to do business in such other state or country, any deposit of securities in such state or country for the protection of policy holders therein, or any payment for taxes, fines, penalties, certificates of authority, licenses, fees, or compensation for examination, including taxes or fees based on fire premiums, greater than the amount required for such purposes from insurance companies or agents of other states by the then existing laws of this state, then, and in every case, all companies and agents of any such state or country, doing business in this state shall make the same deposit, for a like purpose, with the commissioner of insurance of this state, and pay to the commissioner of insurance for taxes, fines, penalties, certificates of authority, licenses, fees, or compensation for examination, including taxes or fees based on fire premiums, an amount equal to the amount of such charges and payments imposed by the laws of such other state or country upon the companies of this state and the agents thereof. The provisions of this section shall not apply to special purpose assessments or guaranty association assessments both under the laws of this state and under the laws of any other state or country, and any tax offset or credit for any such assessment shall, for purposes of this section, be treated as a tax paid both under the laws of any other state or country.

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**INSTRUCTIONS**

1. The items listed in Column (1), lines 1 through 12, are the charges and payments imposed by the laws of Kansas. Payments to Kansas recorded by the department have been pre-populated in column 2, lines 1 through 9b, and are presumed correct except for mergers or extraordinary events. These amounts may be modified. Each company is required to enter the amounts of all charges due or payments made to Kansas in Column (2) which have not already been entered or which are incorrect.
2. Amounts to be entered in Column (3) for lines 1 through 12, must be based on charges and payments which would have been payable by a similar Kansas company doing business in your company's home state. Lines 13 through 24 are provided for your company to enter charges and payments required of a Kansas company doing business in your company's home state that are not included in items on lines 1 through 12.
3. Lines 8a, 8b, 9a and 9b of Column 2 should include \$5 for each original certification and each renewal certification paid by a non-domestic company to the Kansas Insurance Department for each resident agent, resident agency, nonresident agent and nonresident agency during the above tax year. Column 3 for each of these lines should include the total amount that a similar Kansas company would pay based upon the same number of certifications and renewals issued in Kansas but using the fees assessed by your company's state of domicile. For your convenience these total dollar amounts have been pre-populated and the quantity of each type of appointment also has been listed from the department's database. In rare circumstances, where late appointments are more than one year old, the quantities multiplied by the appointment fee may be a few dollars less than the total dollars shown.
4. It is the company's responsibility to make certain that all items required of a Kansas insurance company doing business in your home state be listed in Column (1) and the corresponding charges or payments entered in Column (3) of this Summary Sheet. A proper and complete retaliatory computation is required by the Kansas retaliatory statute cited above. Verification of your computation may be requested.



YEAR 2017  
STATE OF KANSAS INSURANCE DEPARTMENT

ANNUAL PREMIUM TAX STATEMENT

**FIRE MARSHAL TAX & FIREFIGHTERS RELIEF FUND TAX STATEMENTS**

The following is a statement of all fire premiums received, of whatever nature, whether in cash, or notes or credits by

of  
in the State of Kansas, during the above year ending December 31.

FIRE MARSHAL TAX INSTRUCTIONS

- A. The percentages shown on page 2 of this statement are set forth in Kansas Administrative Regulation [40-10-1](#). If any percentages other than those set forth in [K.A.R. 40-10-1](#) are used, an exhibit explaining the use of such different percentages must be uploaded or included in Tax Form Notes and Explanations. The Explanation should be on company letterhead and signed by an officer of the company.
- B. The amount shown on Line 3 as the tax due will populate Line 13 of the Estimated/Actual Tax, Fee and Retaliatory Adjustment Form.
- C. **DO NOT** reduce the Net Tax Due (Line 3) by the Estimated Tax Prepayments made during the above year since reconciliation of those prepayments and tax due is the function of the Estimated/Actual Tax, Fee and Retaliatory Adjustment Form.
- D. If Retaliatory provision applies, see Retaliatory Summary Sheet.

**FIRE MARSHAL TAX STATEMENT**

1.	Direct Fire Premiums Subject To Tax (From Schedule for Computing Premium Subject To Fire Marshal Tax and Firefighters Relief Fund Tax, Line XI)	\$
2.	Tax Rate	1.25 %
3.	<b>Fire Marshal Tax Due (Line 1 multiplied by Line 2)</b> <b>(Note: This amount will populate Line E1 (domestic companies) or Line E2 (non-domestic companies) of Schedule E, Line 5, Column 2, of the Retaliatory Summary Sheet (if applicable) and Line 13 of the Estimated/Actual Tax, Fee and Retaliatory Adjustment Form)</b>	\$

FIREFIGHTERS RELIEF FUND TAX INSTRUCTIONS

- A. The percentages shown on page 2 of this statement are set forth in Kansas Administrative Regulation [40-10-1](#). If any percentages other than those set forth in [K.A.R. 40-10-1](#) are used, an exhibit explaining the use of such different percentages must be uploaded or included in Tax Form Notes and Explanations. The Explanation should be on company letterhead and signed by an officer of the company.
- B. The amount shown on Line 3 as the tax due will populate Line 19 of the Estimated/Actual Tax, Fee and Retaliatory Adjustment Form.
- C. **DO NOT** reduce the Net Tax Due (Line 3) by the Estimated Tax Prepayments made during the above year since reconciliation of those prepayments and tax due is the function of the Estimated/Actual Tax, Fee and Retaliatory Adjustment Form.
- D. If Retaliatory provision applies, see Retaliatory Summary Sheet.

**FIREFIGHTERS RELIEF FUND TAX STATEMENT**

1.	Direct Fire Premiums Subject To Tax (From Schedule for Computing Premium Subject To Fire Marshal Tax and Firefighters Relief Fund Tax, Line XI)	\$
2.	Tax Rate	2.00 %
3.	<b>Firefighters Relief Fund Tax Due (Line 1 multiplied by Line 2)</b> <b>(Note: This amount will populate Line D4 (domestic companies) or Line D8 (non-domestic companies) of Schedule D, Line 4, Column 2, of the Retaliatory Summary Sheet (if applicable) and Line 19 of the Estimated/Actual Tax, Fee and Retaliatory Adjustment Form)</b>	\$

YEAR 2017  
STATE OF KANSAS INSURANCE DEPARTMENT

ANNUAL PREMIUM TAX STATEMENT

**FIRE MARSHAL TAX & FIREFIGHTERS RELIEF FUND TAX STATEMENT**

**SCHEDULE FOR COMPUTING PREMIUM SUBJECT TO FIRE MARSHAL AND FIREFIGHTERS RELIEF FUND TAX**

	Column 1	Column2	Column 3	Column 4	Column 5
Lines and Types of Fire Insurance Premiums Subject to Fire Marshal Tax (See Item C of the instructions on page 1 of this statement.)	Direct Premiums Written*	Dividends Paid or Credited to Policyholders on Direct Business	(Total of Column 1 Minus Column 2)	Percentage Applicable to Fire <input type="checkbox"/> Check if %'s are modified.	Premium subject to Tax (Column 3 times Column 4) DO NOT ENTER NEGATIVE AMOUNTS
I. Fire Premium				100.0%	
Ia. Crop-Hail Insurance (Fire Premium only) – Enter an amount equal to \$.01 per hundred dollars of the liability written on Crop-Hail Policies which included fire on uncut grain (Col. 1). Enter portion of dividend applicable to Fire Premium-Crop-Hail Insurance (Col. 2) (exclude amounts reported in Iib)**				100.0%	
Ib. Crop-Hail Insurance (Fire Premium only for optional fire and lightning coverage on crops planted in small grain stubble) – Enter an amount equal to \$.16 per hundred dollars of the liability written on such Crop-Hail Policies which included fire on uncut grain (Col. 1). Enter portion of dividend applicable to such Fire Premium-Crop-Hail Insurance (Col. 2).**				100.0 %	
III. Private Passenger Auto Physical Damage				8.0 %	
IV. Commercial Auto Physical Damage				8.0 %	
V. Aircraft Physical Damage				20.0%	
VI. Inland Marine				15.0%	
VII. All Other Single Premium Policies including the Hazard of Fire ***				33.3%	
VIII. Homeowners Multiple Peril				25.0%	
IX. Farm owners Multiple Peril				35.0%	
X. Commercial Multiple Peril – Enter only premiums (Col. 1) and dividends (Col. 2) for Section 1 of the Commercial Multi-Peril Program ****				55.0%	
XI. Total (This amount populates Line 1 of page 1 of the Fire Marshal Tax & Firefighters Relief Fund Tax Statements....)					

\* The figures in this column should coincide with the figures shown in Column 1 of the Exhibit of Premiums and Losses (Statutory Page 14 Data) (possible exceptions are Lines II, VII and X). Please explain any differences.

\*\* The liability used as a basis for this figure should coincide with statistical data reported to NCIS.

\*\*\* Include Ocean Marine and Business owners premiums (Col 1) and dividends (Col 2) in amounts entered on Line VII.

\*\*\*\* The figure in Column 1 and Column 2 should coincide with the figure on Line 5.1 of the Exhibit of Premiums and Losses (Statutory Page 14 Data) and the Supplement to Annual Statement Exhibit of Premiums and Losses (Statutory Page 14 Data) Business in Kansas during the above year.

**YEAR 2017**  
**STATE OF KANSAS INSURANCE DEPARTMENT**  
**Health Premium Reporting Form - Form 100**  
**For the year ended December 31, 2017 – To be filed March 1**

Please complete this form as part of your tax submission filed online.

**Has this company received any premiums in Kansas during 2017 to report in Sections I and/or II below?**  YES  NO  
*If YES, this form must be completed and filed as part of the online tax filing. If NO, this form will not be completed.*

Insurance Company Name:

Address:

NAIC Company Code:

Contact Person for this Form:

Title:

Email:

Telephone:

**Section I. Premiums for Assessments under [K.S.A 40-2117 et seq.](#) and [40-2251](#) (Read more)**  
**“Health Insurance” and “Health Benefit Plan” Premiums**

	<b>a. Individual</b>	<b>b. Group</b>	<b>c. Total</b>
1) Hospital or Medical Expense (Major Medical)	\$	\$	\$
2) Coverage issued pursuant to <a href="#">K.S.A. 40-19c01</a>	\$	\$	\$
3) Limited Benefit (Expense)	\$	\$	\$
4) Limited Benefit (Indemnity)	\$	\$	\$
5) Municipal Group Funded Pool (A&H)	\$	\$	\$
6) Health Maintenance Organization	\$	\$	\$
7) Stop Loss or Excess Loss Insurance Coverage	\$	\$	\$
8) Blanket (Hospital, Medical, Surgical)	\$	\$	\$
<b>9) Total Section I, premium received in Kansas for Health Insurance or Health Benefit Plan during 2017 (Lines 1-8)</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>

Does your company currently write individual “Health Insurance” or “Health Benefit Plan”?  YES  NO

**YEAR 2017**  
**STATE OF KANSAS INSURANCE DEPARTMENT**  
**Health Premium Reporting Form - Form 100**  
**For the year ended December 31, 2017 – To be filed March 1**

**Section II. All Other Health Premiums (requested pursuant to [K.S.A. 40-216](#)) (Read more)**

10) Accident Only	\$
11) Credit Disability	\$
12) Dental	\$
13) Disability Income (Short and Long Term)	\$
14) Long-Term Care	\$
15) Hospital Indemnity	\$
16) Specified Disease	\$
17) Vision	\$
18) Indemnity-Other	\$
19) Prescription Drug Only (not Part D)	\$
20) Medicare Supplement	\$
21) Medicare Part D (Stand Alone)	\$
22) Medicare Part C	\$
23) Accident Death and Dismemberment	\$
24) Federal Employee Health Benefit Program	\$
25) Medicaid Title XIX	\$
26) State Children's Health Insurance Program	\$
27) TRICARE	\$
28) Other Health	\$
29) Administrative Services Only	\$
30) Administrative Services Contracts	\$
<b>31) Total Section II, all other health premiums received in Kansas during 2017 (Lines 10-30)</b>	<b>\$</b>
<b>32) Total 2017 Kansas Health Premiums (Line 9c plus 31)</b>	<b>\$</b>

Date Certified:

**YEAR 2017**  
**STATE OF KANSAS INSURANCE DEPARTMENT**  
**Health Premium Reporting Form - Form 100**  
**For the year ended December 31, 2017 – To be filed March 1**

**FORM 100 EXPLANATIONS**

Premiums for Assessments under [K.S.A 40-2117](#) and [40-2251](#)

**Section I. “Health Insurance” and “Health Benefit Plan”**

The purpose of requesting this information is to determine each company’s total share of health insurance premium received in Kansas to calculate the proper assessment for each respective company for the purpose of funding the Kansas Health Insurance Association and Experience Statistical Reporting Plans in accordance with the provisions contained in [K.S.A 40-2117, et seq.](#) and [K.S.A. 40-2251](#). A secondary purpose is to determine which companies will be surveyed for premium information to determine Kansas Health Insurance Association premium rates.

“Health Insurance” and “Health Benefit Plan” means any hospital or medical expense policy, health, hospital or medical service corporation contract, and a plan provided by a municipal group-funded pool, or a health maintenance organization contract offered by an employer or any certificate issued under any such policies, contracts or plans. This definition also includes a policy of stop loss or excess loss insurance coverage.

Individual, group and group blanket policies and certificates of insurance issued or delivered to any person in this state shall be included in your calculation of total premium received in Kansas. This definition also includes policies issued outside the state covering persons residing in this state.

**Section II. All Other Health Premiums (requested pursuant to [K.S.A. 40-216](#))**

Pursuant to [K.S.A. 40-216](#) the Kansas Insurance Department also requests premium amounts for the types of coverage shown in lines 10 through 30 and written in Kansas on an individual, group and group blanket basis. We are collecting this specific insurance premium data in an effort to better gauge the impact that could occur from health care reform or any proposed legislation related to providing health insurance in the State of Kansas.

**Supplement to Annual Statement Exhibit of Premiums and Losses (Statutory Page 14 Data) Business in Kansas During The Year 2017**

**INSTRUCTIONS**

Please complete this exhibit as a supplement to the Annual Statement Exhibit of Premiums and Losses (Statutory Page 14 Data) Business in the State of Kansas During the above year. This Exhibit requests an additional separation of data from that contained the Statutory Page 14 Data of the annual statement. This additional breakdown of premiums and losses information is needed to verify proper payment of the various taxes, fees and retaliatory amounts due the state of Kansas.

LINE OF BUSINESS	Gross Premium, Including Policy and Membership Fees, Less Return Premiums and Premiums on Policies Not Taken		Dividends Paid or Credited to Policyholders On Direct Business (3)	Direct Losses Paid (deducting salvage) *(Plus all deductibles on Workers Compensation Policies) (5)	Direct Losses Incurred (6)
	Direct Premiums Written (1)	Direct Premiums Earned (2)			
1.1 Fire					
1.2 Credit Fire					
2.1 Extended Coverage					
2.2 Federal Flood					
2.3 Growing Crops (Crop-Hail)					
2.4 Additional Perils on Growing Crops (MPCI)					
2.5 Other Allied Lines (not included in 2.1 through 2.4)					
16.1 Workers' Compensation (Basic)*					
16.2 Workers' Compensation (Excess)*					
22.1 Aircraft Liability					
22.2 Aircraft Physical Damage					
29.0 Title					