74A110 (1-16)
Commonwealth of Kentucky
DEPARTMENT OF REVENUE

KENTUCKY ESTIMATED INSURANCE PREMIUMS TAX

For Calendar Year 2016

Due June 1, 2016

FOR OFFICIAL USE ONLY

3 2 / 0 6 / 1 6 / *
Tax Mo. Yr. Tr.

Account Number ___ ___ ___ ___ ___

NAIC/ TAX ID ☐ ☐ ☐ ☐ ☐

FEIN __ __ – __ __ __ __ __ __ __

FIRST INSTALLMENT

Name of Company

Address Number and Street

City, Town or Post Office State ZIP Code

Check appropriate block:

☐ Report based on previous year's liability

☐ Report based on current year estimate

A. Premiums tax on life and health policies	**(01)**	$ ____ . __
B. Premiums tax on other than life policies (excluding workers' compensation policies)	**(02)**	____ . __
C. Retaliatory taxes and fees on foreign and alien insurers	**(06)**	____ . __
D. Total installment due (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

E-mail Address | Print or Type Name of Officer or Agent | **Telephone Number**

DETACH BEFORE MAILING

74A110 (1-16)
Commonwealth of Kentucky
DEPARTMENT OF REVENUE

KENTUCKY ESTIMATED INSURANCE PREMIUMS TAX

For Calendar Year 2016

Due October 1, 2016

FOR OFFICIAL USE ONLY

3 2 / 1 0 / 1 6 / *
Tax Mo. Yr. Tr.

Account Number ___ ___ ___ ___ ___

NAIC/ TAX ID ☐ ☐ ☐ ☐ ☐

FEIN __ __ – __ __ __ __ __ __ __

SECOND INSTALLMENT

Name of Company

Address Number and Street

City, Town or Post Office State ZIP Code

Check appropriate block:

☐ Report based on previous year's liability

☐ Report based on current year estimate

A. Premiums tax on life and health policies	**(01)**	$ ____ . __
B. Premiums tax on other than life policies (excluding workers' compensation policies)	**(02)**	____ . __
C. Retaliatory taxes and fees on foreign and alien insurers	**(06)**	____ . __
D. Total installment due (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

E-mail Address | Print or Type Name of Officer or Agent | **Telephone Number**

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:

   Kentucky Department of Revenue
   Mailing Address: P.O. Box 1303, Frankfort, KY 40602-1303
   Overnight Address: 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.

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DEPARTMENT OF REVENUE

WORKSHEET
Estimated Tax for Calendar Year 2016

☐ 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..... $ _____

3. New Markets Development Program Tax Credits..... $ _____

F. Total estimated tax liability (subtract line E from line D) ..... $ _____

G. Total installment due June 1, 2016 (1/3 of line F)..... $ _____

H. Total installment due October 1, 2016 (1/3 of line F) ..... $ _____

I. Projected due March 1, 2017 (1/3 of line F)..... $ _____

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Account Number ___ ___ ___ ___ ___

NAIC/ TAX ID ☐ ☐ ☐ ☐ ☐

FEIN __ __ – __ __ __ __ __ __ __

AMENDED SECOND INSTALLMENT

Name of Company _____

Address (Number and Street) _____

City_____ State _____ ZIP Code_____

For Calendar Year

20____

	(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	$	$	$	$	**01**
B. Premiums tax on other than life policies (excluding workers' compensation policies).....					**02**
C. Retaliatory taxes and fees					**06**
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 _____

E-mail Address _____ Print or Type Name of Officer or Agent _____ **Telephone Number** _____