



ACCOUNTING DIVISION
1200 WEST THIRD STREET
LITTLE ROCK, AR 72201-1904
PHONE: (501) 371-2605
www.arkansas.gov/insurance/

**PREMIUM TAX INSTRUCTIONS
CAPTIVE INSURERS**

READ THESE INSTRUCTIONS CAREFULLY BEFORE COMPLETING THE FORMS:

DUE DATE: MARCH 1, 2007

EACH INSURER MUST FILE THE FOLLOWING:

- 1. 2006 FORM AID AC CI-T (ANNUAL REPORT OF PREMIUMS, TAXES AND FEES); WITH CHECK ATTACHED**
- 2. 1 COPY OF 2006 ARKANSAS STATE BUSINESS PAGE**
- 3. 1 COPY OF SCHEDULE T**

All tax filings and payments must be received on or before March 1, 2007; **the Department does not accept the postmark date.** No authority exists for granting any extension of time for filing or payment. Any insurer that fails to report or pay tax will be subject to penalty in accordance with ACA 26-57-607.

For questions concerning the completion of tax forms, contact the Accounting Division at (501) 371-2605 or email us at: insurance.accounting@arkansas.gov

Do not mail premium tax forms and checks with the annual statement or any other correspondence. Premium tax forms and payments must be mailed to the following address:

**Arkansas Insurance Department
Accounting Division
1200 West Third Street
Little Rock AR 72201-1904**

**THE FOLLOWING FORM IS TO BE RETURNED TO THE ADDRESS ON THE FORM.
DO NOT INCLUDE WITH THE PREMIUM TAX FILINGS:**

CORPORATE FRANCHISE TAX: Remit to the Secretary of State's Office, Attention: Lisa Bruno, 1401 Capitol Ave., Victory Bldg., Suite 250, Little Rock AR 72201.
MAIL TO ADDRESS ON THE FORM



ARKANSAS INSURANCE DEPARTMENT **2006 FORM AID AC CI-T**

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ACCOUNTING DIVISION
 DUE MARCH 1, 2007
 ___ ORIGINAL FILING
 ___ AMENDED FILING
 ___ REFUND DUE

**ANNUAL REPORT OF PREMIUMS, TAXES AND FEES OF ALL
 CAPTIVE INSURANCE COMPANIES**

COMPANY NAME		
MAILING ADDRESS		
CONTACT PERSON	TITLE	
TELEPHONE NUMBER	EXT	FAX NUMBER
EMAIL ADDRESS		

A. COMPUTATION OF PREMIUM TAX:

- | | | |
|--|----------|----------|
| 1. Total Direct Premiums as described in ACA 23-63-1614(a) | \$ _____ | |
| a. .4% of \$1.00 - \$20,000,000.00 | | \$ _____ |
| b. .3% of \$20,000,001.00 - \$40,000,000.00 | | \$ _____ |
| c. .2% of \$40,000,001.00 - \$60,000,000.00 | | \$ _____ |
| d. .075% of each dollar thereafter | | \$ _____ |
| e. Net premium tax due (a thru d) | | \$ _____ |
| 2. Reinsurance Written | \$ _____ | |
| a. .225% of \$1.00 - \$20,000,000.00 | | \$ _____ |
| b. .150% of \$20,000,001.00 - \$40,000,000.00 | | \$ _____ |
| c. .050% of \$40,000,001.00 - \$60,000,000.00 | | \$ _____ |
| d. .025% of each dollar thereafter | | \$ _____ |
| e. Net premium tax due (a thru d) | | \$ _____ |

B. PRODUCERS REINSURANCE CAPTIVES:

If a producer reinsurance captive qualifies for tax exemption under ACA 23-63-1614(i), complete page 2; and proceed to Section C (b)

C. CALCULATION OF NET PAYMENT DUE:

- | | | |
|----------------------------------|----------|--------|
| a. Section A, 1(e) + 2(e) | \$ _____ | *** |
| b. Fees | \$ _____ | 300.00 |
| c. NET PAYMENT DUE (lines a + b) | \$ _____ | |

*** The minimum tax due is \$5,000.00. This does NOT apply to insurers exempt from premium tax under ACA 23-63-1614(I).

Calculation of Investment Tax Exemption for Producers Reinsurance Captives:

(1) Qualified Certificate of Deposits: (list) \$ _____

(2) Bonds, Notes Warrants, or Other Securities Not In Default: \$ _____
State (list)

County, Incorporated City or Town, Duly Organized School District or
Other Taxing District of the State: (list)

Local Improvement Districts in Arkansas: (list)

(3) TOTAL ASSESTS AS OF 12/31/05 (1 + 2) \$ _____

COMPANY NAME _____

2006 FORM AID AC CI-T

AFFIDAVIT

STATE OF _____

COUNTY OF _____

COMES _____ AND STATES ON OATH THAT

HE/SHE IS THE _____ OF _____
(TITLE) (NAME OF COMPANY)

AND THAT THE FOREGOING STATEMENTS ARE TRUE AND CORRECT AS SHOWN BY THE RECORDS OF SAID COMPANY.

(ORIGINAL SIGNATURE OF OFFICER)

SUBSCRIBED AND SWORN TO OR AFFIRMED BEFORE ME, THE UNDERSIGNED NOTARY PUBLIC, ON THIS THE

_____ DAY OF _____, 20_____.

NOTARY

MY COMMISSION EXPIRES