



INSTRUCTIONS

Returns on the basis of the regulations of the state of domicile must be shown. If the gross premiums reported do not agree with Schedule "T" show reconciliation in detail on a separate sheet.

Applicable sections of the Wisconsin Statutes read as follows:

- S. 76.60 **Fire, Travel, and marine insurers; license fees.** Every insurer doing a fire, travel, or marine insurance business, other than domestic insurers and insurers excepted under s. 76.61, shall pay to the state, in respect to travel or marine insurance a tax of 0.5% and in respect to fire insurance a tax of 2.375% on the amount of its gross premiums, as calculated under s. 76.62. In case any insurer discontinues business in this state and reinsures the whole or a part of its risks without making payment of this tax, the insurer accepting such reinsurance shall pay the tax. If several insurers make such reinsurance the tax shall be apportioned among the insurers in proportion to the original premiums upon the business in this state so reinsured by each such insurer. Upon the payment of the tax provided in this section, and the fees required by s. 601.31, such insurer may be licensed to transact its business until May 1 in the ensuing year, unless before then its license is revoked or forfeited according to law. In the case of travel insurance, the premiums subject to tax under this section are the premiums for travel insurance, as defined in s. 632.977 (1) (i), paid by an individual who is a resident of this state and who purchases travel insurance coverage under an individual or group policy or paid by a person who is a resident of or has a principal place of business in this state and who purchases blanket travel insurance, as defined in s. 632.977 (1) (a).
- S. 76.62 **License fees; calculation of.** All license fees and taxes levied under any provision of law upon gross premiums other than life insurance premiums against any insurer shall be uniformly calculated on the amount of gross premiums received for direct insurance less return premiums and cancellations and returns from savings and gains on all insurance other than reinsurance by the insurer during the preceding year in this state.
- S. 76.63 **Every insurer doing a casualty or surety business,** other than domestic insurers and insurers exempted under s. 76.61, shall pay to the state 2% of its gross premiums, as calculated under s. 76.62, on all policies or contracts which have been written on the lives of residents or on property in this state.
- S. 76.64 **Quarterly installments.** Insurers shall pay installments of the total estimated payment under ss. 76.60, 76.63, 76.65, and 76.66 on or before April 15, June 15, September 15, and December 15. Every insurer shall make a return for the preceding calendar year on or before March 1 setting forth the information that the commissioner of insurance reasonably requires on forms prescribed by the commissioner. On or before March 1, the insurer shall pay any additional amount due for the preceding calendar year. Overpayment will be credited on the amount due April 15.
- S. 76.645 **Penalties.** (1) Late Payment. An insurer that fails to make quarterly payments under s. 76.64 of at least 25% of either the total tax paid for the previous calendar year or 80% of the actual tax for the current calendar year is liable, in addition to the amount due, for interest of 1.5% of the amount due and unpaid for each month or part of a month that the amount due, together with any interest, remains unpaid.
- (2) Negligence. An insurer that fails to pay an amount due, or file a return required, under s. 76.64, unless the insurer shows that the failure is due to reasonable cause and not due to willful neglect, is liable for the greater of the following amounts:
- (a) Five Hundred Dollars
- (b) Five percent of the amount due for each month or fraction of a month during which the failure continues, but not more than 25% of the amount due.

- S. 76.66 **Retaliatory taxation of nondomestic insurers.** (1) In this section, “taxes” means the taxes imposed on nondomestic insurers under ss. 76.60, 76.63, 76.65 (2), and 601.93 less offsets allowed against those taxes under s. 646.51 (7) or the amounts imposed on domestic insurers by another state or foreign country for similar purposes.
- (2) If another state or foreign country requires a domestic insurer doing business in that state or country to pay taxes greater in the aggregate than the aggregate amount of taxes that a nondomestic insurer doing business in this state would pay, each insurer domiciled in that state or foreign country shall pay to this state for the same year the amount that a domestic insurer doing a similar business would be required to pay to the other state or foreign country.
- S. 76.67 **Reciprocal taxation of foreign insurers.** (1) In this section, “taxes” means the taxes imposed on foreign insurers under ss. 76.60, 76.63, 76.65 (2), and 601.93 less offsets allowed against those taxes under s. 646.51 (7) or the amounts imposed on domestic insurers by another state or foreign country for similar purposes.
- (2) If any domestic insurer is licensed to transact insurance business in another state, this state may not require similar insurers domiciled in that other state to pay taxes greater in the aggregate than the aggregate amount of taxes that a domestic insurer is required to pay to that other state for the same year less the credit under s. 76.635, 76.636, 76.637, 76.638, and 76.655, except that the amount imposed shall not be less than the total of the amounts due under ss. 76.65 (2) and 601.93 and, if the insurer is subject to s. 76.60, 0.375% of its gross premiums, as calculated under s. 76.62, less offsets allowed under s. 646.51 (7) or under s. 76.635, 76.636, 76.637, 76.638, and 76.655 against that total, and except that the amount imposed shall not be less than the amount due under s. 601.93.
- S. 601.55 **Nondomestic insurers; additional requirements.** If another state or a foreign country requires domestic insurers doing business in that state or foreign country to deposit security, to pay a fee or tax not included in the computation under s. 76.66, to pay a fine or penalty or to comply with an obligation, prohibition or restriction that is in addition to or greater than requirements imposed by this state on nondomestic insurers doing a similar business in this state, this state may, as a condition for issuing a license to an insurer domiciled in that state or foreign country, impose a similar security requirement, fee, tax, fine, penalty, obligation, prohibition or restriction.
- S. 601.93 **Fire Dues.** (1g) In this section, “fire insurance” includes insurance against loss of or damage to:
- (1g) (a) Notes, acceptances or any other valuable papers or documents, resulting from any cause, except while in the mail or in the custody or possession of and being transported by any carrier for hire; and
- (1g) (b) Personal property of individuals when written under an all-risk type of policy commonly known as the “personal property floater”, whenever these risks are written in conjunction with insurance against burglary or theft.
- (1m) Any insurer doing a fire insurance business in this state shall pay fire department dues equal to 2% of the amount of all premiums which, during the preceding calendar year, have been received by, or have been agreed to be paid to, the company for insurance against loss by fire, including insurance on property exempt from taxation.
- (2) Every insurer doing a fire insurance business in this state shall, before March 1 in each year, file with the commissioner a statement, showing the amount of premiums upon fire insurance due for the preceding calendar year. Return premiums may be deducted in determining the premium on which the fire department dues are computed. Payments of quarterly installments of the total estimated payment for the then current calendar year under this subsection are due on or before April 15, June 15, September 15, and December 15. On March 1 the insurer shall pay any additional amounts due for the preceding calendar year. Overpayments will be credited on the amount due April 15. The commissioner shall, prior to May 1 each year, report to the department of commerce the amount of dues paid under this subsection and to be paid under s. 101.573 (1).

Additional Instructions:

Fire Department Dues Report

Line 4 & 5. Enter only the **comprehensive** premium included in Lines 21.1 and 21.2 of the State Page (the auto physical damage lines). Do not enter the entire auto physical damage premium on these lines unless your company only writes comprehensive coverage. If your company reports auto physical damage premium, do not leave these lines blank unless your company writes only collision coverage.

Part B. Wisconsin Minimum Tax Calculation

Line B1. Total premium used for the Wisconsin Minimum Tax must tie to Schedule T and the State Page less any premium exempt from state taxation (for instance, multiple peril crop insurance). The premium in the Fire column is carried from Line 8 of the Fire Dues Report. The premium in the Travel column comes from Line 9 of the State Page (Inland Marine), where the subject premium for travel insurance is defined in s. 632.977 (1) (i). The premium in the Ocean Marine column is from Line 8 of the State Page. The remainder of the Schedule T premium is entered in the Casualty column.

Line B5. Do not change the premium tax rates entered in these columns as they are the minimum rates that are required to be charged under Wisconsin law.

Part C. State of Domicile Basis Tax Calculation

Line C1. Premium for State of Domicile Basis, use the definition of taxable premium used by your company's state of domicile. Any difference between Schedule T premium and taxable premium not explained and documented will be disallowed. Include state of domicile forms if helpful.

Line C4. Other Permissible Deductions will be disallowed unless explained and documented.

Line C10. Examples of items to include here are income and franchise taxes that are added to the state of domicile premium tax. If your company's state of domicile requires a Wisconsin-domestic company to file an income or franchise tax return, your company will be required to file such a return on a Wisconsin basis. When possible, your company should file a copy of the form filed with your state of domicile with any reconciliation needed to convert the tax due to a Wisconsin basis. The Commissioner will honor the filing dates required by the state of domicile. If the balances due for such taxes are subject to estimated payment requirements in your company's state of domicile, balances due Wisconsin will be subject to the quarterly installment requirements and penalties under ss. 76.64 and 76.645, Wis. Stat.

Line C11. Credits allowed here are for payments to the Wisconsin Security Fund. **Do not include negative amounts related to assessment refunds. If refunds need to be recaptured, the Commissioner will add these recaptures to the premium tax.**

The method used to claim credits for payments to the Wisconsin Security Fund will be based on what a Wisconsin-domestic company is allowed in your company's state of domicile. A schedule must be attached. Any other credits allowed a Wisconsin-domestic in your state of domicile may be included here. Such credits will be disallowed if not explained and documented.

Part A: Summary of Taxes and Fees

Line A1. Enter the greater of Line B9 or Line C12.

Line A1a. Per s. 76.655, Wis. Stat., companies are allowed a credit for a proportion of the assessments paid to the Wisconsin Health Insurance Risk-Sharing Plan (HIRSP). The proportion is equal to \$5,000,000 divided by the aggregate assessments paid by all companies for each fiscal year. Companies have been sent notices of each Fiscal Year's credit by HIRSP. This credit must be entered on this line. This credit would be in addition to any similar credit allowed by your state of domicile and included on Line B26. under the State of Domicile column for life and health companies, or Line C11., the State of Domicile Basis Tax Calculation for property and casualty companies.

Line A2. Enter credits pursuant to the following statutes:

- s. 76.635 Credits for investment in certified capital companies
- s. 76.636 Credit for certain development zone activities
- s. 76.637 Economic development credit
- s. 76.638 Early stage seed investment credit
- s. 76.639 Low-income housing credit

Attach documentation confirming these credits.

Line A8.&A9. These lines are for retaliatory fees collected under s. 601.55, Wis. Stat. These fees are generally not included in the quarterly payment requirements under s. 76.64, Wis. Stat. However, if the state of domicile includes such fees in quarterly payment requirements, the Commissioner may include such a fee on Line A1 for administrative purposes (i.e., the New York MTA). The Commissioner realizes that other states require payments of such fees at varying dates. The general practice of the Commissioner is to require the inclusion on this form any fee:

- For which the method of calculation (per the company's state of domicile) would be available before the March 1 due date for the filing of this form. It is realized that the company may not have knowledge of some Wisconsin-specific data needed for the Wisconsin-basis calculation (such as total premium written in Wisconsin); however, the Commissioner will provide such information during the audit of the tax form.
- And payment of the fee would be required before the December 31 following the March 1 due date for the filing of this form.

Additional instructions are contained within the Schedule of Taxes and Fees and must be followed in completing this form.

Filing Submission Instructions

The Office of the Commissioner of Insurance (OCI) has a [Financial Filing Portal](#) for companies licensed as insurers to securely submit financial filings electronically. The Financial Filing Portal is the **preferred submission method**. Before making your first filing, you must obtain a login and password to the Financial Filing Portal. Please see the information at oci.wi.gov/Pages/Companies/MakeFinancialFilings.aspx regarding how to establish access to the filing portal.

Although the use of the Filing Portal is preferred, insurers may file by email to OCIFinancial@Wisconsin.gov.

Electronic filings must be submitted on or before **MARCH 1 (due date)**.

If the due date falls on a weekend or holiday, the deadline is extended to the next business day.

Please refer to oci.wi.gov/epayment/premtax.htm for remittance of taxes and fees.

Late filings may be subject to forfeitures under s. 601.64 Wis. Stat.



SCHEDULE OF TAXES AND FEES

Ref: Sections 76.60, 76.62, 76.63, 76.635, 76.636, 76.637, 76.638, 76.64, 76.645, 76.655, 76.66, 76.67, 76.68, 601.31, 601.55, 601.93, and 646.51, Wis. Stat.

INSTRUCTIONS: Please refer to oci.wi.gov/epayment/premtax.htm for remittance of taxes and fees.
Complete, sign, and return this form with annual statement by **MARCH 1**.

Insurer Name		NAIC Group	NAIC Number	Employer's ID Number	
Mailing Address			City	State	Zip Code
State of Domicile or Entry	Tax & Fee Contact Person Name			Telephone Number	
Tax & Fee Contact Person Email Address					

For Year Ending December 31, _____

PART A: SUMMARY OF TAXES AND FEES

Premium Taxes

- A1. Total Taxes Payable (Part B Total or Part C Total, whichever is larger)
- A1a. Wisconsin Health Insurance Risk-Sharing Plan (HIRSP) Credit (see instructions)
- A2. Investment Credits pursuant to ss. 76.635, 76.636, 76.637, 76.638, and 76.639 Wis. Stat.*
- A3. Prior Year Overpayment
- A4. Quarterly Tax Payments to Date
- A5. Net Tax Due (Line A1. minus Lines A1a., A2., A3., and A4.)

Total	For Office Use Only Do Not Write in This Column
	F.D. P.T.

Fees

- A6. Annual Statement Filing Fee: Subject to Retaliation. Minimum Fee \$100.00
- A7. Certificate of Authority Fee: Subject to Retaliation. Minimum Fee \$100.00
- A8. Fee Collected Under Retaliatory Law (Specify)
- A9. Fee Collected Under Retaliatory Law (Specify)
- A10. Total Fees Due (Lines A6. through A9.)
- A11. Net Taxes and Fees Due (Line A5. plus Line A10.) If negative amount, overpayment will be applied to quarterly installment due April 15

* In addition to limitations per ss. 76.635 through 76.638 and 76.655, Wis. Stat., Line A1. minus Line A1a. and Line A2. cannot be less than Line 9. of the Fire Department Dues Report.

Initial As Vouchered:	
1. To Allocation Screen	_____
2. To Amount in Letter	_____

I certify that the above is a true and correct exhibit of premiums collected and of authorized deductions pertaining to business transacted in Wisconsin in the past calendar year and is in accordance with requirements of applicable Wisconsin Statutes.

Title of Officer	Name of Officer (Type or Print)
Date	Signature of Officer

SCHEDULE OF TAXES AND FEES

PART B: WISCONSIN MINIMUM TAX CALCULATION

Insurer Name	State of Domicile or Entry
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	Fire (s. 76.60)	Travel (s. 76.60)	Ocean Marine (s. 76.60)	Casualty (s. 76.63)	Total
B1. Net Direct Premiums (To agree with Schedule T)					
B2. Dividends on Direct Insurance (Schedule T)					
B3. Finance and Service Charges not included in Premiums (Schedule T)					
B4. Taxable Premiums (Line B1. minus Line B2. plus Line B3.)					
B5. Tax Rate Insurers of Other States	.00375	.00375	.00375	0	NA
B6. SUBTOTAL (Line B4. x Line B5a. or B5b.)					
B7. Fire Department Dues (Does not apply to mortgage guaranty insurers) (Per Line 9. Fire Department Dues Report).....					
B8. Wisconsin Basis Security Fund Assessment Credits* Attach a Schedule of Credits Claimed					
B9. Wisconsin Minimum Tax Line B6. plus B7. minus B8.).....					

* Section 646.51 (7) (b), Wis. Stat.—If the premium rates on a class of business are fixed, so that it is not possible for an insurer to recoup its assessments by increasing premium rates on the class of business, the insurer may offset 20% of the amount of the Wisconsin portion of the assessment against its tax liabilities to this state, other than real property taxes, in each of the 5 calendar years following the year in which the assessment was paid.

PART C: STATE OF DOMICILE BASIS TAX CALCULATION

Insurer Name	State of Domicile of Entry
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A nondomestic insurer doing business in Wisconsin shall pay the same amount in aggregate "taxes" (as defined in ss. 76.66 and 76.67, Wis. Stat.) that a Wisconsin insurer doing a similar business would be required to pay the nondomestic insurer's domiciliary state. The amount due, however, shall not be less than the Wisconsin minimum tax as calculated in Part B of this Schedule of Taxes and Fees.

The first three columns below should be used for separating lines of business by tax rate or other differential tax treatment. Appropriate column headings should be inserted by the insurer. The "Total" column entries should crossfoot and agree with Schedule T of the annual statement where indicated.

	Lines of Business			Total
C1. Net Direct Premiums (To agree with Schedule T)				
C2. Other Taxable Premiums Received (If taxed by domicile state)				
C3. Dividends on Direct Insurance (Schedule T)				
C4. Other Permissible Deductions (Specify)				
C5. Finance and Service Charges Not Included in Premiums (Schedule T)				
C6. Taxable Premiums (Lines C1. and C2. minus Lines C3. and C4. plus Line C5.)				
C7. Premium Tax Rate (Specify)				
C8. SUBTOTAL (Line C6. x Line C7.)				
C9. Fire Marshall Tax (If paid in addition to Premium Tax) Detail computation should be attached.....				
C10. Other General Fund Taxes (Income, Franchise etc., attach documentation).....				
C11. Guaranty or Security Fund Assessment Credits (Credit allowed by domiciliary state. If domiciliary state has no guaranty or security fund, no credit may be taken here) Attach a Schedule of Credits Claimed plus other credits allowed by the state of domicile (attach documentation).....				
C12. Aggregate Taxes Calculated on State of Domicile Basis (Lines C8., C9., and C10. minus C11.).....				



INSTRUCTIONS: Complete and attach this form to Schedule of Taxes and Fees (Nondomestic Insurers) or Schedule of Fees (Domestic Insurers).

Insurer Name		NAIC Group	NAIC Number
State of Domicile	Individual Responsible for Preparing Form		Telephone Number
Individual Responsible for Preparing Form Email Address			

FIRE PREMIUMS WRITTEN IN WISCONSIN
For Year Ending December 31, _____

Lines of Insurance	A Net Direct Premiums Less Dividends	B Present Allocation	C Premiums Subject to Dues
1. Fire		100%	
2. Homeowner's, Farmowner's, Commercial Multiple Peril (Lines 5.1 + 5.2), and All Other Multiple Peril		30%	
3. Inland Marine (including valuable papers and personal property floater coverages)		25%	
4. Automobile Comprehensive: All policies with deductible		30%	
5. Full Coverage Automobile Comprehensive: All policies no deductible		15%	
6. Aircraft Physical Damage		30%	
7. All Other Applicable Fire Premiums*		100%	
8. Total (Lines 1 through 7)			
Fire Department Dues Rate		.02	
9. Total Amount Due (Line 8 x .02) Transfer Amount to Line B7 on Schedule of Taxes and Fees Part B			

* All other fire premium applicable to motor vehicle insurance, including the fire portion of combined coverages such as fire and theft; or fire, theft, and windstorm, should be reported on this line.

The allocation of all other multiple peril premiums including the peril of fire, not covered by the foregoing instructions shall be on an actual basis or on a basis determined by the company consistent with the current rating plan.

Pursuant to s. 601.72, Wis. Stats. Personal information you provide may be used for purposes other than that for which it was originally collected (s. 15.04(1)(m), Wis. Stats.)