



# Mississippi Insurance Company Income Tax Return 2018

Tax Year Beginning \_\_\_\_\_

Tax Year Ending \_\_\_\_\_

FEIN \_\_\_\_\_

Mississippi Secretary of State ID \_\_\_\_\_

|  |   |                |                     |              |                   |               |                |                                  |  |
|--|---|----------------|---------------------|--------------|-------------------|---------------|----------------|----------------------------------|--|
| Legal Name and DBA<br><br>Address<br><br>City _____ State _____ Zip +4 _____<br><br>County Code _____ NAICS Code _____ | <b>CHECK ALL THAT APPLY</b><br><br><table style="width: 100%; border: none;"> <tr> <td style="width: 50%;">Amended Return</td> <td style="width: 50%;">Accident and Health</td> </tr> <tr> <td>Final Return</td> <td>Fire and Casualty</td> </tr> <tr> <td>Accrual Basis</td> <td>Life Insurance</td> </tr> <tr> <td>Receipts and Disbursements Basis</td> <td></td> </tr> </table> | Amended Return | Accident and Health | Final Return | Fire and Casualty | Accrual Basis | Life Insurance | Receipts and Disbursements Basis |  |
| Amended Return   | Accident and Health   |                |                     |              |                   |               |                |                                  |  |
| Final Return   | Fire and Casualty   |                |                     |              |                   |               |                |                                  |  |
| Accrual Basis  | Life Insurance  |                |                     |              |                   |               |                |                                  |  |
| Receipts and Disbursements Basis   |   |                |                     |              |                   |               |                |                                  |  |

**COMPUTATION OF TAX (ROUND TO THE NEAREST DOLLAR)**

|   |             |
|---|-------------|
| Combined income tax return (enter FEIN of reporting company) _____                                    |             |
| 1 Mississippi net taxable income (from page 2, line 17A or Form 83-310, page 1, line 5, column C)     | 1 _____ .00 |
| 2 Income tax  | 2 _____ .00 |
| 3 Retaliatory taxes paid to other states (Mississippi corporations only; from page 4, part V, line 1) | 3 _____ .00 |
| 4 Income tax credits (from Form 83-401, line 3 or Form 83-310, page 1, line 5, column B)              | 4 _____ .00 |
| 5 Net income tax due (line 2 minus line 3 and line 4)   | 5 _____ .00 |

**PAYMENTS AND TAX DUE**

|  |              |
|--|--------------|
| 6 Overpayment from prior year  | 6 _____ .00  |
| 7 Estimated tax payments and payment with extension  | 7 _____ .00  |
| 8 Total payments (line 6 plus line 7)  | 8 _____ .00  |
| 9 Net total income tax due (line 5 minus line 8)   | 9 _____ .00  |
| 10 Interest and penalty on underestimated income tax payments (from Form 83-305, line 19)  | 10 _____ .00 |
| 11 Late payment interest   | 11 _____ .00 |
| 12 Late payment penalty  | 12 _____ .00 |
| 13 Late filing penalty (minimum \$100)   | 13 _____ .00 |
| 14 <b>Total balance due</b> (if line 5 is larger than line 8, add lines 9 through 13)      | 14 _____ .00 |
| 15 <b>Total overpayment</b> (if line 8 is larger than line 5, subtract line 5 from line 8) | 15 _____ .00 |
| 16 <b>Total overpayment credited to next year</b> (from line 15)                           | 16 _____ .00 |
| 17 <b>Total overpayment refunded</b> (line 15 minus line 16)                               | 17 _____ .00 |

**See instructions for electronic payment options or attach check or money order for balance due.**



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FEIN \_\_\_\_\_

| COMPUTATION OF NET INCOME                               | A MISSISSIPPI | B COMPANY-WIDE |
|---|---------------|----------------|
| 1 Direct premiums (except accident and health premiums) |               |                |
| Less: return premiums _____ .00                         | 1A _____ .00  | 1B _____ .00   |
| 2 Direct accident and health premiums                   | 2A _____ .00  | 2B _____ .00   |
| 3 Reinsurance assumed                                   | 3A _____ .00  | 3B _____ .00   |
| 4 Considerations for annuities                          | 4A _____ .00  | 4B _____ .00   |
| 5 Considerations for supplementary contracts            | 5A _____ .00  | 5B _____ .00   |
| 6 Unearned premiums (December 31st, prior year)         | 6A _____ .00  | 6B _____ .00   |
| 7 Gross investment income                               | 7A _____ .00  | 7B _____ .00   |
| 8 Other income  | 8A _____ .00  | 8B _____ .00   |
| 9 Total net income (add line 1 through line 8)          | 9A _____ .00  | 9B _____ .00   |

| DEDUCTIONS   |               |               |
|--|---------------|---------------|
| 10 Unearned premiums (December 31st, current year) | 10A _____ .00 | 10B _____ .00 |
| 11 Reinsurance ceded                               | 11A _____ .00 | 11B _____ .00 |
| 12 Dividends to policy holders                     | 12A _____ .00 | 12B _____ .00 |
| 13 Total deductions (add line 10 through line 12)  | 13A _____ .00 | 13B _____ .00 |

| MISSISSIPPI NET TAXABLE INCOME   |               |               |
|--|---------------|---------------|
| 14 Gross income (line 9 minus line 13)   | 14A _____ .00 | 14B _____ .00 |
| 15 Total deductions allocated and apportioned (from page 4, part III, line 23)   | 15A _____ .00 | 15B _____ .00 |
| 16 Less: Mississippi net operating loss (from Form 83-155, part I, line 2)   | 16A _____ .00 | 16B _____ .00 |
| 17 Net taxable income (loss) (line 14 minus line 15 and line 16; enter amount from 17A on page 1, line 1 or Form 83-310, page 1, line 5, column C) | 17A _____ .00 | 17B _____ .00 |

**Check box if return may be discussed with preparer**

**I declare, under penalties of perjury, that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, this is a true, correct and complete return. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.**

|                             |                     |                       |
|-----------------------------|---------------------|-----------------------|
| Officer Signature and Title | Date                | Business Phone        |
| Paid Preparer Signature     | Date                | Paid Preparer Address |
| Paid Preparer PTIN          | Paid Preparer Phone | City State Zip Code   |

**Mail Return To: DEPARTMENT OF REVENUE P.O. BOX 23050 JACKSON, MS 39225-3050**

# Mississippi Insurance Company Income Tax Return 2018

FEIN \_\_\_\_\_

| PART I: EXPENSE APPORTIONMENT RATIOS | A MISSISSIPPI | B COMPANY-WIDE | C MISSISSIPPI RATIO |
|--------------------------------------|---------------|----------------|---------------------|
|--------------------------------------|---------------|----------------|---------------------|

Applicable ratio(s) used on page 4, part IV, line 2

|  |    |       |    |       |    |               |   |
|--|----|-------|----|-------|----|---------------|---|
| 1 Loss adjustment expenses (direct losses)   | 1A | _____ | 1B | _____ | 1C | _____ . _____ | % |
| 2 Accident and health expenses (direct premiums and reinsurance assumed)   | 2A | _____ | 2B | _____ | 2C | _____ . _____ | % |
| 3 Other underwriting expenses (direct premiums (less return premiums), annuity considerations and reinsurance assumed) | 3A | _____ | 3B | _____ | 3C | _____ . _____ | % |
| 4 Investment expenses (gross investment income)  | 4A | _____ | 4B | _____ | 4C | _____ . _____ | % |

| PART II: DEDUCTIONS ALLOCATED | A MISSISSIPPI | B COMPANY-WIDE |
|-------------------------------|---------------|----------------|
|-------------------------------|---------------|----------------|

|  |     |           |
|--|-----|-----------|
| 5 Losses, death benefits, accident and health benefits (less applicable recoveries)      |     |           |
| a Paid   | 5Aa | _____ .00 |
| b Unpaid at December 31st, current year  | 5Ab | _____ .00 |
| c Unpaid at December 31st, prior year  | 5Ac | _____ .00 |
| 6 Loss adjustment expenses allocated   | 6A  | _____ .00 |
| 7 Matured endowments   | 7A  | _____ .00 |
| 8 Annuity benefits   | 8A  | _____ .00 |
| 9 Disability benefits  | 9A  | _____ .00 |
| 10 Surrender benefits  | 10A | _____ .00 |
| 11 Payments on supplementary contracts   | 11A | _____ .00 |
| 12 Net additions to reserve funds (required by law for liquidating policies at maturity) | 12A | _____ .00 |
| 13 Commissions   | 13A | _____ .00 |
| 14 Gross premium privilege tax   | 14A | _____ .00 |
| 15 Other allocable taxes   | 15A | _____ .00 |
| 16 Rent, allocated   | 16A | _____ .00 |
| 17 Agency expense (attach schedule)  | 17A | _____ .00 |
| 18 Medical and inspection fees, allocated  | 18A | _____ .00 |
| 19 Other allocable deductions (attach schedule)  | 19A | _____ .00 |
| 20 Total allocable deductions  | 20A | _____ .00 |

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FEIN \_\_\_\_\_

| PART III: DEDUCTIONS APPORTIONED  |     | A MISSISSIPPI | B COMPANY-WIDE |
|---|-----|---------------|----------------|
| 21 Non-allocable loss adjustment expenses   | 21A | _____ .00     | 21B _____ .00  |
| 22 Total apportioned expenses (from page 4, part IV, line 3)  | 22A | _____ .00     | 22B _____ .00  |
| 23 Total allocated and apportioned deductions (line 20 plus line 21 plus line 22; enter on page 2, line 15) | 23A | _____ .00     | 23B _____ .00  |

| PART IV: DEDUCTIONS APPORTIONED (FROM ANNUAL STATEMENT) |
|---|
|---|

Expenses must be separately apportioned. Attach supplementary pages to return as needed.

| Page | Line | Description | A Column ( ) | B Less Allocable Expenses | C Balance Apportionable |
|------|------|-------------|--------------|---------------------------|-------------------------|
|      |      |             |              |                           |                         |
|      |      |             |              |                           |                         |
|      |      |             |              |                           |                         |
|      |      |             |              |                           |                         |
|      |      |             |              |                           |                         |
|      |      |             |              |                           |                         |
|      |      |             |              |                           |                         |

- 1 Totals (total column A minus total column B) \_\_\_\_\_
- 2 Applicable expense apportionment ratio (from page 3, part I) \_\_\_\_\_ %
- 3 Total apportioned to Mississippi (multiply line 1, column C by line 2, enter amount on page 4, part III, line 22) \_\_\_\_\_

| PART V: RETALIATORY TAXES PAID (MISSISSIPPI CORPORATIONS ONLY) |
|--|
|--|

Itemize retaliatory taxes paid by state and attach copies of returns documenting amounts. Attach supplementary schedules as needed.

| A Taxing Authority  | B Amount | A Taxing Authority | B Amount |
|---|----------|--------------------|----------|
|   |          |                    |          |
|   |          |                    |          |
|   |          |                    |          |
|   |          |                    |          |
|   |          |                    |          |
|   |          |                    |          |
| 1 Total amounts (total amounts from column B; enter amount on page 1, line 3) |          |                    |          |