



# Mississippi Insurance Company Income Tax Return 2023

Tax Year Beginning \_\_\_\_\_  
mm dd yyyy

Tax Year Ending \_\_\_\_\_  
mm dd yyyy

FEIN \_\_\_\_\_

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

Legal Name and DBA _____  Address _____  City _____ State _____ Zip +4 _____  County Code _____ NAICS Code _____	<b>CHECK ALL THAT APPLY</b>  <input type="checkbox"/> Amended Return <input type="checkbox"/> Accident and Health  <input type="checkbox"/> Final Return <input type="checkbox"/> Fire and Casualty  <input type="checkbox"/> Accrual Basis <input type="checkbox"/> Life Insurance  <input type="checkbox"/> Receipts and Disbursements Basis
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**COMPUTATION OF TAX** **(ROUND TO THE NEAREST DOLLAR)**

<input type="checkbox"/> 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 ( <b>minimum \$100</b> )	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)		.00		
	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 23191 JACKSON, MS 39225-3191

# Mississippi Insurance Company Income Tax Return 2023

FEIN \_\_\_\_\_

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

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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)
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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)
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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)	