

STATE OF ALABAMA

PA-G

DEPARTMENT OF INSURANCE

QUARTERLY PREMIUM TAX STATEMENT – HEALTH MAINTENANCE ORGANIZATION

Quarterly Period Ending March 31, \_\_\_\_\_

(Due no later than May 15, \_\_\_\_\_)

INSTRUCTIONS

PENALTIES – Any Company failing to file its Premium Tax Return (even if no tax is due) or failing to pay such estimated taxes on a timely basis shall be subject to a penalty of \$1,000 to \$10,000, to be assessed by the Commissioner.

RETURNS POST MARKED ON THE DUE DATE WILL BE ACCEPTED.

Please use the following checklist to assure that all the necessary items are included with your Premium Tax Filing.

- ( ) Each quarter’s payment may be paid on Estimated or Actual premiums.
( ) Make checks payable to the: Alabama Department of Insurance.
( ) WE DO NOT HAVE AN EFT ACCOUNT AT THIS TIME. Premium Tax Return and Check must be mailed to the address below.

POSTAL SERVICE

COURIER OR EXPRESS SERVICE

Alabama Department of Insurance
c/o Compass Bank
P.O. Box 830691
Birmingham, AL 35283-0691

Alabama Department of Insurance
c/o Compass Bank
701 South 32nd Street
Birmingham, AL 35233

NAIC#: [Green Box] (Name of Company)

Preparer’s Signature Name and Title (Print)

Telephone No.

PLEASE COMPLETE
1. PREMIUM TAX PAID: (reverse side, line 9) PA: \$ [Box]
2. Check No.: -----

STATE OF \_\_\_\_\_ COUNTY OF \_\_\_\_\_

Personally appeared before the undersigned attesting officer (Name)

\_\_\_\_\_

Who says he/she is (Title) \_\_\_\_\_ of the above company and the above statement is true and correct to the best of his/her knowledge.

SWORN TO AND SUBSCRIBED before me this \_\_\_\_ day of \_\_\_\_\_, 20 \_\_\_\_.

\_\_\_\_\_ NOTARY PUBLIC

HEALTH MAINTENANCE ORGANIZATION  
Quarterly Period Ending March 31, \_\_\_\_\_  
(Due no later than May 15, \_\_\_\_\_)

PA-G

NAIC#

TAXABLE PREMIUMS

**ACTUAL:**

	<u>THIS QUARTER</u>	<u>TAX RATE</u>	<u>TAX</u>
3. Health:			
a) Groups less than 50 participants	\$ _____	X .5% =	\$ _____
b) Other Health, excluding insurance supplementary to Medicaid or Medicare & employer sponsored, governmental sponsored group insurance	\$ _____	X 1.6% =	\$ _____
4. GROSS TAX DUE – ACTUAL BASIS			\$ _____

**ESTIMATED:**

	<u>PREVIOUS YEAR</u>	<u>TAX RATE</u>	<u>TAX</u>
5. Health:			
a) Groups less than 50 participants	\$ _____	X 25% X .5% =	\$ _____
b) Other Health, excluding insurance supplementary to Medicaid or Medicare & employer sponsored, governmental sponsored group insurance	\$ _____	X 25% X 1.6% =	\$ _____
6. GROSS TAX DUE - ESTIMATED BASIS			\$ _____
7. 25% of deductible expenses paid or estimated to be paid			\$ _____
8. LESS: Prior Year Overpayment			\$ _____
9. NET PREMIUM TAX DUE (line 4 or line 6 minus lines 7 and 8)			\$ _____

Report the Amount Paid, Check Number, and Date of Check in the following schedule.

TAXES PAID:	1 <sup>st</sup> Quarter	\$ _____	Check No. _____	Date paid _____
	2 <sup>nd</sup> Quarter	\$ _____	Check No. _____	Date paid _____
	3 <sup>rd</sup> Quarter	\$ _____	Check No. _____	Date paid _____

STATE OF ALABAMA  
DEPARTMENT OF INSURANCE

PA-G

QUARTERLY PREMIUM TAX STATEMENT – HEALTH MAINTENANCE ORGANIZATION  
Quarterly Period Ending June 30, \_\_\_\_\_  
(Due no later than August 15, \_\_\_\_\_)

INSTRUCTIONS

**PENALTIES** – Any Company failing to file its Premium Tax Return (even if no tax is due) or failing to pay such estimated taxes on a timely basis shall be subject to a penalty of \$1,000 to \$10,000, to be assessed by the Commissioner.

**RETURNS POST MARKED BY THE DUE DATE WILL BE ACCEPTED.**

Please use the following checklist to assure that all the necessary items are included with your Premium Tax Filing.

- ( ) Each quarter's payment may be paid on Estimated or Actual premiums.
- ( ) Make checks payable to the: Alabama Department of Insurance.
- ( ) **WE DO NOT HAVE AN EFT ACCOUNT AT THIS TIME.** Premium Tax Return and Check must be mailed to the address below:

POSTAL SERVICE

Alabama Department of Insurance  
c/o Compass Bank  
P.O. Box 830691  
Birmingham, AL 35283-0691

COURIER OR EXPRESS SERVICE

Alabama Department of Insurance  
c/o Compass Bank  
701 South 32<sup>nd</sup> Street  
Birmingham, AL 35233

NAIC#:  \_\_\_\_\_  
(Name of Company)

Preparer's Signature \_\_\_\_\_ Name and Title (Print) \_\_\_\_\_

Telephone No. \_\_\_\_\_

<b>PLEASE COMPLETE</b>	
1. <b>PREMIUM TAX PAID:</b> (reverse side, line 9)	PA: \$ <input style="width: 100px;" type="text"/>
2. Check No.: -----	_____

STATE OF \_\_\_\_\_ COUNTY OF \_\_\_\_\_

Personally appeared before the undersigned attesting officer (Name) \_\_\_\_\_

Who says he/she is (Title) \_\_\_\_\_ of the above company and the above statement is true and correct to the best of his/her knowledge.

SWORN TO AND SUBSCRIBED before me this \_\_\_\_ day of \_\_\_\_\_, 20 \_\_\_\_.

\_\_\_\_\_  
NOTARY PUBLIC

HEALTH MAINTENANCE ORGANIZATION

PA-G

Quarterly Period Ending June 30, \_\_\_\_\_

(Due no later than August 15, \_\_\_\_\_)

NAIC# \_\_\_\_\_

TAXABLE PREMIUMS

<u>ACTUAL:</u>	<u>THIS QUARTER</u>	<u>TAX RATE</u>	<u>TAX</u>
3. Health:			
a) Groups less than 50 participants	\$ _____	X 180% X .5% =	\$ _____
b) Other Health, excluding insurance supplementary to Medicaid or Medicare & employer sponsored, governmental sponsored group insurance	\$ _____	X 180% X 1.6% =	\$ _____
4. GROSS PREMIUM TAX DUE - ACTUAL BASIS			\$ _____

<u>ESTIMATED:</u>	<u>PREVIOUS YEAR</u>	<u>TAX RATE</u>	<u>TAX</u>
5. Health:			
a) Groups less than 50 participants	\$ _____	X 45% X .5% =	\$ _____
b) Other Health, excluding insurance supplementary to Medicaid or Medicare & employer sponsored, governmental sponsored group insurance	\$ _____	X 45% X 1.6% =	\$ _____
6. GROSS TAX DUE - ESTIMATED BASIS			\$ _____
7. 25% of deductible expenses paid or estimated to be paid			\$ _____
8. LESS: Prior Year Overpayment			\$ _____
9. NET PREMIUM TAX DUE (line 4 or 6 minus lines 7 and 8)			\$ _____

Report the Amount Paid, Check Number, and Date of Check in the following schedule.

TAXES PAID:	1 <sup>st</sup> Quarter	\$ _____	Check No. _____	Date paid _____
	2 <sup>nd</sup> Quarter	\$ _____	Check No. _____	Date paid _____
	3 <sup>rd</sup> Quarter	\$ _____	Check No. _____	Date paid _____

STATE OF ALABAMA

PA-G

DEPARTMENT OF INSURANCE

QUARTERLY PREMIUM TAX STATEMENT – HEALTH MAINTENANCE ORGANIZATION

Quarterly Period Ending September 30, \_\_\_\_\_

(Due no later than November 15, \_\_\_\_\_)

INSTRUCTIONS

PENALTIES – Any Company failing to file its Premium Tax Return (even if no tax is due) or failing to pay such estimated taxes on a timely basis shall be subject to a penalty of \$1,000 to \$10,000, to be assessed by the Commissioner.

RETURNS POST MARKED ON THE DUE DATE WILL BE ACCEPTED.

Please use the following checklist to assure that all the necessary items are included with your Premium Tax Filing.

- ( ) Each quarter's payment may be paid on Estimated or Actual premiums.
( ) Make checks payable to the: Alabama Department of Insurance.
( ) WE DO NOT HAVE AN EFT ACCOUNT AT THIS TIME. Premium Tax Return and Check must be mailed to the address below:

POSTAL SERVICE

COURIER OR EXPRESS SERVICE

Alabama Department of Insurance
c/o Compass Bank
P.O. Box 830691
Birmingham, AL 35283-0691

Alabama Department of Insurance
c/o Compass Bank
701 South 32nd Street
Birmingham, AL 35233

NAIC#: [Green box]

(Name of Company)

Preparer's Signature

Name and Title (Print)

Telephone No.

PLEASE COMPLETE

1. PREMIUM TAX PAID: (reverse side, line 9)

PA: \$ [Green box]

2. Check No.: \_\_\_\_\_

STATE OF \_\_\_\_\_ COUNTY OF \_\_\_\_\_

Personally appeared before the undersigned attesting officer(Name)

Who says he/she is (Title) \_\_\_\_\_ of the above company and the above statement is true and correct to the best of his/her knowledge.

SWORN TO AND SUBSCRIBED before me this \_\_\_\_ day of \_\_\_\_\_, 20 \_\_\_\_.

\_\_\_\_ NOTARY PUBLIC



STATE OF ALABAMA  
DEPARTMENT OF INSURANCE  
ANNUAL PREMIUM TAX STATEMENT – HEALTH MAINTENANCE ORGANIZATION  
for the Year Ending December 31, \_\_\_\_\_

PA-G

INSTRUCTIONS  
INSTRUCTIONS

**PENALTIES** – Any Company failing to file its Premium Tax Return (even when no tax is due) or failing to pay such taxes on a timely basis shall be subject to a penalty of \$1,000 to \$10,000, to be assessed by the Commissioner. ANY COMPANY, OTHER THAN A FRATERNAL, FAILING TO FILE THE ANNUAL STATEMENT ON A TIMELY BASIS SHALL BE SUBJECT TO A PENALTY OF \$250 AND MAY HAVE ITS CERTIFICATE OF AUTHORITY SUSPENDED OR REVOKED. Fraternal shall be subject to a penalty of \$100 per day for each day the Annual Statement is late.

**RETURNS POST MARKED ON THE DUE DATE WILL BE ACCEPTED.**

**Please use the following checklist to assure that all the necessary items are included with your Premium Tax Filing.**

- ( ) Include two (2) forms of supporting documentation for each credit taken on the reverse side.
- ( ) Make checks payable to the: Alabama Department of Insurance. **WE DO NOT HAVE AN EFT ACCOUNT AT THIS TIME.**
- ( ) Please submit **TWO CHECKS**: one in payment of Fees, and one in payment of Premium Taxes due the State of Alabama.
- ( ) Please mail the following documents to the address below: Annual Premium Tax Return and checks, Annual Financial Statement, and the Application for License Renewal. **These items should be mailed together.**

**POSTAL SERVICE**

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c/o Compass Bank  
P. O. Box 830691  
Birmingham, AL 35283-0691

**COURIER OR EXPRESS SERVICE**

Alabama Department of Insurance  
c/o Compass Bank  
701 South 32<sup>nd</sup> Street  
Birmingham, AL 35233

NAIC# \_\_\_\_\_ COMPANY NAME \_\_\_\_\_

COMPANY MAILING ADDRESS \_\_\_\_\_

CONTACT PERSON \_\_\_\_\_ TELEPHONE \_\_\_\_\_

LICENSE RENEWAL FEES	
FEES: Renewal of Certificate of Authority (HMO--\$205)	PI \$ _____
Annual Statement Filing Fee: (HMO--\$20)	PJ \$ _____

STATE OF \_\_\_\_\_, COUNTY OF \_\_\_\_\_

\_\_\_\_\_, President and \_\_\_\_\_ Secretary

of the \_\_\_\_\_ Insurance Company  
being duly sworn, each for himself, deposes and says, that they are the above described officers of said Company and that the foregoing statement of business transacted during such year and showing the true status of same on December 31, of such year, is full and correct according to the best of their information, knowledge and belief, respectively.

Subscribed & sworn before me this \_\_\_\_\_ President

Day of \_\_\_\_\_, 20 \_\_\_\_\_ Secretary

My commission expires \_\_\_\_\_ Notary Public

**STATE OF ALABAMA**  
**DEPARTMENT OF INSURANCE**  
 HEALTH MAINTENANCE ORGANIZATION  
 For the Year Ending December 31, \_\_\_\_\_

**PA-G**

NAIC# \_\_\_\_\_

**PREMIUMS less DIVIDENDS & RETURNS**

<b>1.</b>	<b>HEALTH:</b>				
	a) Groups with less than 50 participants	GL50--	\$ _____		X <u>.5%</u> = \$ _____
	b) Other Health	OH--	\$ _____		
	LESS: Medicare & Medicaid Supplement policies	MMP--	\$ _____		
	LESS: Employer sponsored plans for govt. employees	EGP--	\$ _____		
	<b>Total Taxable Other Health</b>	<b>TOP--</b>	<b>\$ _____</b>		X <u>1.6%</u> = \$ _____

**2. GROSS PREMIUM TAX DUE:** \$ \_\_\_\_\_

**3. \*\*\*DEDUCTIONS/CREDITS**

- a) Ad valorem taxes paid on property owned & occupied as the insurer's principal office in Alabama \$ \_\_\_\_\_
- b) Ad valorem taxes paid on property in Alabama at least 50% occupied by insurer \$ \_\_\_\_\_
- c) Ad valorem taxes paid directly or in the form of rent to a third-party landlord on the insurer's offices in Alabama, apportioned by the square foot area occupied by the insurer. \$ \_\_\_\_\_
- d) All assessments paid during the year to the Alabama Health Insurance Plan
- e) All examination expenses paid to the Alabama Commissioner of Insurance
- f) 60% of Alabama franchise or privilege taxes paid
- g) 20% of Guaranty Fund Assessments for each of 5 years following the year of payment

	ADV--	\$ _____	<b>lines 3a – 3c</b>						
	AHIP--	\$ _____							
	EXAM--	\$ _____							
	FT--	\$ _____							
	GFA--	\$ _____							
	<b>Totaled--</b>	<b>\$ _____</b>							

<b>4.</b>	<b>Total Deductions (lines 3a – 3g)</b>		
<b>5.</b>	<b>NET PREMIUM TAX DUE</b> (line 2 less line 4; if line 4 is greater than line 2 enter zero)		\$ _____
<b>6.</b>	<b>LESS: Quarterly Premium Tax Payments</b>		\$ _____
<b>7.</b>	<b>LESS: Prior Year Overpayment</b>		\$ _____
<b>8.</b>	<b>PREMIUM TAX PAID</b> (line 5 less lines 6 and 7)	PA--	\$ _____

**\*\* Line items 1a and 1b-(tax-exempt premium only) require supporting documentation. A policy run, which can be obtained from the Company's underwriting unit will suffice as documentation.**

**\*\*\* Lines 3a – 3g require two forms of documentation. If documentation is not included, the deduction will not be allowed. All documentation must include a canceled check or verification of EFT payment. The second form of documentation may include a bill, an assessment, or a tax return.**