

**2016 Insurance Fees Schedule**

Due March 1, 2017

Name of Insurance Company	Check if:	<input type="checkbox"/> Amended Return	
	NAIC Number	Minnesota Tax ID (required)	State/Country of Incorporation

**THIS IS NOT A BILL. DO NOT SEND PAYMENT FOR FEES.****Instructions**

Enter the fees paid to the insurance licensing agency in your state/country of incorporation (Column A) as they would apply to a Minnesota company licensed and doing business in that state or country, and the fees paid to the Minnesota Department of Commerce (Column B) for each item. This form is not required for companies domiciled in **Minnesota, Arizona, Hawaii, Massachusetts, New York and Rhode Island.** (M.S. 297I.05, subd. 11)

**Line 9.** Do not include examination fees, fraud fees or assessments, OET surcharge, insurance guaranty association assessments, workers' compensation association assessments, second-injury fund assessments, or any other special obligations or assessments on line 9. Only include fees that are paid to the general fund.

	<b>A</b> Fee Paid to State/Country of Incorporation	<b>B</b> Fee Paid to Minnesota Department of Commerce
<b>1</b> Fees for filing articles of incorporation and/or amendments . . . . . <b>1</b>	_____	_____
<b>2</b> Fees for filing bylaws and/or amendments . . . . . <b>2</b>	_____	_____
<b>3</b> Fee for filing annual statement . . . . . <b>3</b>	_____	_____
<b>4</b> Fee for Certificate of Authority . . . . . <b>4</b>	_____	_____
<b>5</b> Fee for valuing life insurance policies ( <i>non-Minnesota life insurance companies only</i> ) . . . . . <b>5</b>	_____	_____
<b>6</b> Fees for filing forms and rates . . . . . <b>6</b>	_____	_____
<b>7</b> Agents' licensing fees charged to insurer ( <i>for those agents licensed in Minnesota only</i> ) . . . . . <b>7</b>	_____	_____
<b>8</b> Admission, application and license fees . . . . . <b>8</b>	_____	_____
<b>9</b> Other fees ( <i>see instructions above</i> )		
_____ . . . . . <b>9a</b>	_____	_____
_____ . . . . . <b>9b</b>	_____	_____
<b>10</b> Total fees and licenses ( <i>add lines 1 through 9</i> ) . . . . . <b>10</b> Enter on Form M11, line 21, or on M11L, line 32.	_____	_____
<b>11</b> Total fees and licenses paid to the Minnesota Commerce Department ( <i>amount from line 10B</i> ) . . <b>11</b> Enter this amount on Form M11, line 24, or on M11L, line 35.	_____	_____

**Attach this form when you file your Form M11 or M11L. Keep a copy for your records.**

**NOTE: FEES ARE NOT PAID TO THE DEPARTMENT OF REVENUE.**

Fees are not a refundable credit and cannot be used as a credit on future returns.

# MINNESOTA • REVENUE

## Insurance Premium Estimated Tax Instructions

For property, casualty and title insurance companies filing Form M11, for life insurance companies filing M11L and for township mutual insurance companies filing Form M11T (M.S. 297I.05, subd. 1-4)

### Filing Requirements

You must make estimated tax payments if you estimate your Minnesota insurance premium tax (as reported on Form M11, M11L or M11T) to be more than \$500 this year.

**Required Annual Payment.** To avoid penalties and interest, your required annual payment of estimated tax must equal 100 percent of last year's tax liability or 80 percent of the actual tax due for the current year, whichever is less. If you did not have an insurance premium tax liability last year, you are not required to pay estimated tax for the current year.

To determine your estimated tax payment amounts, complete the worksheet below.

**Due Dates.** Payments are due quarterly on March 15, June 15, Sept. 15 and Dec. 15. When the due date falls on a Saturday, Sunday or legal holiday, payments electronically made or postmarked on the next business day are considered timely.

No billings or reminders will be sent.

**Underpaying Installments.** If you underpay any installment or did not pay by the due dates, an additional charge will be added to your tax at a specified percentage per year for the period of underpayment.

**Before You Can Make a Payment.** To ensure your payment is processed correctly, you must have a Minnesota tax ID number. To register, go to [www.revenue.state.mn.us](http://www.revenue.state.mn.us) or call 651-282-5225 or 1-800-657-3605.

### Worksheet Instructions

#### Step 2

If you choose to pay the estimated tax in full, enter the amount from step 1 on step 2, Column A. Otherwise, divide step 1 by four, and enter the result in Columns A, B, C and D.

#### Step 3

If you elected to have all or a portion of your previous year's refund applied as a credit to your estimated tax, enter the amount in Column A.

If step 3 is more than step 2 for any quarter, include the difference as an overpayment credit in step 3 of the next quarter's column. Any overpayment credit resulting from the fourth installment will be refunded when you file Form M11, M11L or M11T.

### Payments

#### Electronic Payments

If your total insurance taxes and surcharges due for the last 12-month period ending June 30 is \$10,000 or more, you are required to pay your tax electronically in all subsequent years.

You must also pay electronically if you're required to pay *any* Minnesota business tax electronically, such as sales or withholding tax.

To pay electronically, go to the department's website at [www.revenue.state.mn.us](http://www.revenue.state.mn.us) and log in to e-Services. If you do not have Internet access, you can pay by phone at 1-800-570-3329. You'll need your user name, password and bank routing and account

numbers. When paying electronically, you must use an account not associated with any foreign banks.

If you use other electronic payment methods, such as ACH credit method or Fed Wire, instructions are available on our website or by calling Business Registration Office at 651-282-5225 or 1-800-657-3605.

#### Check Payment

If you're not required to pay electronically and are paying by check, visit our website at [www.revenue.state.mn.us](http://www.revenue.state.mn.us) and click on "Make a Payment" and then "By check" to create a voucher. Print and mail the voucher with your check payable to Minnesota Revenue.

When you pay by check, your check authorizes us to make a one-time electronic fund transfer from your account. You may not receive your canceled check. Do not send a payment voucher if you pay electronically or no amount is due.

*Note:* Express deliveries only should be addressed to Minnesota Revenue, Insurance Taxes Section, 600 North Robert Street, St. Paul, MN 55101.

### Information and Assistance

Website: [www.revenue.state.mn.us](http://www.revenue.state.mn.us)

Email: [insurance.taxes@state.mn.us](mailto:insurance.taxes@state.mn.us)

Phone: 651-556-3024

This material is available in alternate formats.

## Worksheet to Determine Estimated Tax Payments:

- 1 Required annual payment.** Enter 100 percent of your total annual tax liability from last year or 80 percent of your current year's total annual tax liability, whichever is less . . . . . **1** \_\_\_\_\_

	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>
<b>Due Dates:</b>	March 15	June 15	Sept. 15	Dec. 15

- |  |                |       |       |       |
|--|----------------|-------|-------|-------|
| <b>2</b> Estimated tax payments ( <i>divide step 1 by four</i> ) . .                             | <b>2</b> _____ | _____ | _____ | _____ |
| <b>3</b> Overpayment credit, if any . . . . .  | <b>3</b> _____ | _____ | _____ | _____ |
| <b>4</b> Estimated payments due each quarter<br>( <i>subtract step 3 from step 2</i> ) . . . . . | <b>4</b> _____ | _____ | _____ | _____ |
| <b>5</b> Date paid . . . . .   | <b>5</b> _____ | _____ | _____ | _____ |
| <b>6</b> Check or confirmation number . . . . .  | <b>6</b> _____ | _____ | _____ | _____ |