

**2012 Fire Insurance Tax** *(Retaliatory Schedule)***Due March 1, 2013**

Name of insurance company	Check if:	<input type="checkbox"/> Amended return	<input type="checkbox"/> No activity
	NAIC number	Minnesota tax ID (required)	State/country of incorporation

**Complete this form if your state of incorporation collects a fire insurance tax.**

**Note:** Numbers in parentheses refer to line numbers on NAIC Minnesota state page. Also include all finance and service charges.

	<b>A</b> Total direct	<b>B</b> Dividends	<b>C</b> Net Direct Premiums (A minus B)	<b>D</b> % of Fire	<b>E</b> State of Incorporation Basis (C times D)
<b>1</b> Fire (1) .....	<b>1</b>				
<b>2</b> Allied lines					
a Crop (2.1) .....	<b>2a</b>				
b Other than crop (2.1) .....	<b>2b</b>				
<b>3</b> Multi-peril					
a Farmowners (3) .....	<b>3a</b>				
b Homeowners (4) .....	<b>3b</b>				
c Commercial nonliability (5.1) .....	<b>3c</b>				
d Commercial liability (5.2) .....	<b>3d</b>				
<b>4</b> Inland marine (9) .....	<b>4</b>				
<b>5</b> Ocean marine (8) .....	<b>5</b>				
<b>6</b> Earthquake (12) .....	<b>6</b>				
<b>7</b> Auto physical damage (21.1-21.2) (total commercial and private) OR itemize combined auto comprehensive fire premiums ( <i>lines 7a-7f</i> ) .....	<b>7</b>				
a Comprehensive fire, theft and miscellaneous (exclude collision) .....	<b>7a</b>				
b Comprehensive fire, theft and miscellaneous with deductible (exclude collision) .....	<b>7b</b>				
c Fire and theft combined .....	<b>7c</b>				
d Fire, theft and miscellaneous .....	<b>7d</b>				
e Fire .....	<b>7e</b>				
f Collision and others .....	<b>7f</b>				
<b>8</b> Aircraft physical damage (22) .....	<b>8</b>				
<b>9</b> Other fire ( <i>itemize on a separate schedule</i> ) .....	<b>9</b>				
<b>10</b> Taxable fire premiums ( <i>add lines 1 through 9, column E</i> ) .....	<b>10</b>				
<b>11</b> Percentage rate for fire in the state/country of incorporation .....	<b>11</b>				%
<b>12</b> Fire insurance tax liability ( <i>multiply line 10 by the percentage on line 11</i> ) .....	<b>12</b>				

**Enter on Form M11, line 18, Column A.****Include this report when your file your Form M11. Keep a copy for your records.**

# MINNESOTA • REVENUE

## 2012 Form M11AR Instructions

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Use this form to determine the correct amount of premiums collected for all fire, sprinkler and lightning damage. Use these instructions as a guide. For further information, see M.S. 297I. The purpose of this form is to collect retaliatory tax on fire insurance premiums.

Be sure to include this form when you file your Form M11.

### Filing Requirements

All insurers licensed to write fire insurance in Minnesota must file Form M11AR if their home state collects a fire insurance tax. This report is not required for companies domiciled in Minnesota, Hawaii, Massachusetts, New York and Rhode Island.

(M.S. 297I.05, subd. 11)

### Instructions

#### Check Boxes

At the top of the form, check if the return is:

- an **Amended Return**: Check only if you are amending a previously filed return for the same period. Include all original and corrected premiums on the amended return.
- for **No Activity**: Check only if you did not sell any insurance that had fire, lightning or sprinkler leakage coverage for the year.

### Line Instructions

*Premiums must include all finance, service or other charges paid to the insurers.*

#### Line 1

Enter all fire premiums written (line 1, Minnesota state page).

#### Lines 2a and 2b

Enter all crop premiums written for allied lines on line 2a and other than crop premiums on line 2b (line 2.1, Minnesota state page).

#### Lines 3a and 3b

Enter all farmowners and homeowners multi-peril premiums written (lines 3 and 4, Minnesota state page).

#### Line 3c

Enter the nonliability portion of all commercial premiums written (line 5.1, Minnesota state page).

#### Line 3d

Enter the liability portion of all commercial premiums written (line 5.2, Minnesota state page).

#### Line 4

Enter all inland marine premiums (line 9, Minnesota state page).

#### Line 5

Enter all ocean marine premiums (line 8, Minnesota state page).

#### Line 6

Enter all earthquake premiums (line 12, Minnesota state page).

#### Line 7

Enter all total auto physical damage premiums (lines 21.1 – 21.2, Minnesota state page) OR:

- 7a. all comprehensive fire, theft and miscellaneous premiums (excluding collision);

- 7b. all comprehensive fire, theft and miscellaneous premiums with deductibles (excluding collision);
- 7c. all fire and theft combined premiums;
- 7d. all fire, theft and miscellaneous premiums;
- 7e. all fire premiums; and
- 7f. all collision and other premiums.

The total auto physical damage premiums listed by breakdown (lines 7a through 7f) should equal total auto physical damage premiums on the state page of your annual statement.

#### Line 8

Enter all aircraft physical damage premiums (line 22, Minnesota state page).

#### Line 9

Include all other premiums collected for your home state's fire insurance tax if not already included. Provide a breakdown schedule showing fire portion. For package policies, the fire insurance portion may be broken out to more accurately reflect the correct portion of fire premiums. Include a schedule detailing the breakdown.

### 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 (TTY: Call 711 for Minnesota Relay)

We'll provide information in other formats upon request to persons with disabilities.