

**CALENDAR YEAR 2022
MARYLAND INSURANCE ADMINISTRATION
ANNUAL PREMIUM TAX STATEMENT
TAX REMITTANCE STATEMENT**

Company NAIC #:	
State of Domestication:	
Company Name:	
Address:	
Company Type:	

	<u>Source</u>	<u>Fund</u>	<u>Description</u>	<u>Amount Due and Remitted</u>
1.	3396	1000	Total Tax Due	\$0.00

Form Filing

Payment

<input type="checkbox"/>	Payment made in OPTins with filing	
<input type="checkbox"/>	No payment or refund due	
<input type="checkbox"/>	Refund owed	\$0.00 (If Line 14 of the Payment Calculation Form is negative)

Maryland Health Care Assessment Payment. Separate from Annual Payment. (See Bulletin 18-16)

Name, Title, Phone Number, Email Address and Fax Number of the person/s responsible for the completion of this statement:

Name	Title	Phone Number	Email Address

List of required documents to be submitted to the Maryland Insurance Administration to support tax filing:

For Foreign and Domestic Companies

- Job Creation Tax Credit - (Schedule A, Line A1) (if claiming credit).
- Credit for Wages, Child Care, and Transportation for Employee with Disabilities - (Schedule A, Line A2) (if claiming credit).
- Credit for New or Expanded Business Premises - (Schedule A, Line A3) (if claiming credit).
- Credit for Long-Term Care Insurance - (Schedule A, Line A4) (if claiming credit).
- Credits for One Maryland Start-up Costs - (Schedule A, Line A5) (if claiming credit).
- Credits for Costs of Commuter Benefits - (Schedule A, Line A6) (if claiming credit).
- Tax Credit for Investment of Designated Capital - (Schedule A, Line A7) (if claiming credit).
- Sustainable Communities Credit (Previously called Heritage Structure Rehabilitation) - (Schedule A, Line A8) (if claiming credit).
- Maryland Health Care Assessment Filing (See Bulletin 18-16)
- Schedule T
- Jurat Page
- Maryland State Page

For Maryland Domestic Companies Only

- Maryland Home Office Retaliatory Tax Credit Section 6-104(c) of the Insurance Article, Annotated Code of Maryland (Schedule A, Line A9) (if claiming credit)

PAYMENT CALCULATION FORM

Employer's I.D. Number:

If correction was made to EIN, check the box

The purpose of this form is to reconcile the estimated prepayment tax (due April 15, June 15, September 15 and December 15) with the total tax and retaliatory amount owed the Maryland Insurance Administration. (DO NOT ENTER NEGATIVE AMOUNT ON LINES 1, 3 OR 13).

1	Gross Premium Tax Due (From Line 5 of Page 4)	
2	Credit(s) for 2022 (From Line A10 of Page 7)	
3	Net Premium Tax Due (Line 1 less Line 2, but not less than \$0).	\$0.00
4	Prepayments during last calendar year:	
5	Prior Year Carry Forward Credit / Overpayment	
6	April 15, 2022.....Payment	
7	June 15, 2022Payment	
8	September 15, 2022..... Payment	
9	December 15, 2022Payment	
10	(If an amended statement) Prior 2022 annual Payment	
11	Total Prepaid	\$0.00
12	Balance Due or Overpayment (Line 3 minus line 11) [+ or (-)]	\$0.00
13	Retaliatory Amount due (From Line 28 of Retaliatory Summary Sheet	\$0.00
14	TOTAL OF LINES 12 and 13	\$0.00

The amount shown in the Line 14 above carries to Line 1 of Annual Premium Tax Statement's Page Number 1 if positive or zero. If negative, this amount carries as positive number to the space following "Refund Owed" checkbox.

If the total on Line 14 is a positive amount, payment should be remitted by the taxpayer using the payment form elected on page i of the Annual Premium Tax Remittance Statement. If a paper check is remitted, it must be made payable to "Maryland Insurance Administration Premium Tax" and must be accompanied by a copy of the Annual Premium Tax Statement. If the total on Line 14 is a negative amount, the MIA will issue a refund. All forms will be audited. If adjustments are made, you will be immediately notified.

The following is a full and complete statement of all premiums and other consideration received by

of , on risks allocated or located in the State of Maryland, during the calendar year ending December 31, 2022.

I, certify that I am the of the above- named insurance company; and, solemnly affirmed under the penalties of perjury that the Annual Tax Statement has been examined by me and is to the best of my knowledge, information and belief, a true and complete statement of all premiums and taxes on all business written.

Company Official

Date

1	Total premiums (From Premiums Exhibit, Line PE10)	\$0.00
2	Total deductions (From Deductions Exhibit, Line DE13)	\$0.00
3	Total taxable premiums (Line 1 less Line 2, but not less than \$0)	\$0.00
4	Tax rate (authorized insurers use 2.00%. Unauthorized insurers use 3.00%.)	
5	Tax (Line 3 multiplied by Line 4) (Note that the amount entered here should also be the amount entered on Line 3, Column 2 of the Retaliatory Summary Sheet for non-domestic companies	\$0.00

PREMIUMS EXHIBIT

LIFE AND HEALTH INSURERS / HEALTH MAINTENANCE ORGANIZATIONS

PE1	Life insurance premiums of life insurance companies as shown on Line 1, Column 5 of the Direct Business Page for Maryland	<input type="text"/>
PE2	Deposit-type contract funds of life insurance companies as shown on Line 3, Column 5 of the Direct Business Page for Maryland	<input type="text"/>
PE2a	Annuity considerations of life insurance companies as shown on Line 2, Column 5 of the Direct Business Page for Maryland	<input type="text"/>
PE3	Other considerations of life insurance companies as shown on Line 4, Column 5 of the Direct Business Page for Maryland	<input type="text"/>
PE4	Accident and health insurance premiums of life insurance companies as shown on Line 26, Column 1 of the Direct Business Page for Maryland; and nonprofit health service plan corporations; and health maintenance organizations as shown on Line 12, Column 1 of the Direct Business Page for Maryland	<input type="text"/>
PE5	All other premiums, assessments and charges not previously shown above on Lines PE1 through PE5	<input type="text"/>
PE6	Total (Lines PE1 through PE5)	<input type="text" value="\$0.00"/>

PROPERTY AND CASUALTY INSURERS / RISK RETENTION GROUPS / TITLE COMPANIES

PE7	Direct premiums on all risks written (Column 1 in the NAIC's Annual Statement Exhibit of Premiums and Losses) (Statutory Page 14 Data)	<input type="text"/>
PE8	All other taxable premiums received, finance, service or other carrying charges not included (in Lines 1 to 32 as reported in the NAIC's Annual Statement Exhibit of Premiums and Losses (Statutory Page 14 Data))	<input type="text"/>
PE9	Total (Lines PE7 through PE8)	<input type="text" value="\$0.00"/>
PE10	Total premiums (Line PE6 or Line PE9 depending on company type) Carry this amount to Annual Premium Tax Statement, Line 1	<input type="text" value="\$0.00"/>

DEDUCTIONS EXHIBIT

LIFE AND HEALTH INSURERS / HEALTH MAINTENANCE ORGANIZATIONS

DE1	Premiums received for group medical, surgical, hospital or any other remedial care from a certified small employer health benefit plan	<input type="text"/>
DE2	Premiums received for any federal or state programs (Federal Employee Health Benefits, Medicare, Medicaid, etc.) exempt from taxation. Do not include any amounts for which deductions are shown on Line DE1	<input type="text"/>
DE3	Premiums received for Medicare Part D prescription drug plans that are exempt from taxation should be included here, separate from DE2	<input type="text"/>
DE4	Premiums received in connection with the funding of a pension, deferred compensation, annuity or profit-sharing plan qualified or exempt under Sections 401, 403, 404, 408, 457 or 501 of the U.S. Internal Revenue Code. Do not include any amounts for which deductions are shown above on Lines DE1 through DE3	<input type="text"/>
DE5	Premiums received for reinsurance from any other company authorized to do business in Maryland	<input type="text"/>
DE6	Premiums returned on account of cancellations. Do not include surrender values **	<input type="text"/>
DE7	Dividends returned. Do not include any amounts for which deductions are shown above on Lines DE1 through DE6 *	<input type="text"/>
DE8	All other deductions not shown above on Lines DE1 through DE7 (attach documentation to support)	<input type="text"/>
DE9	Total (Lines DE1 through DE8)	<input type="text" value="\$0.00"/>

PROPERTY AND CASUALTY INSURERS / RISK RETENTION GROUPS / TITLE COMPANIES

DE10	Dividends paid (Col 3 of Exhibit of Premiums and Losses) (Statutory Page 14 Data)	<input type="text"/>
DE11	Other deductions (attach documentation to support)	<input type="text"/>
DE12	Total (Lines DE10 through DE11)	<input type="text" value="\$0.00"/>

DE13	Total deductions (Line DE9 or Line DE12 depending on company type) Carry this amount to Annual Premium Tax Statement, Line 2	<input type="text" value="\$0.00"/>
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* Do not deduct dividends that are used to purchase additional insurance for policyholders.
 ** Do not deduct uncollectable premium or bad debts.

SCHEDULE A - CREDIT SUMMARY

All forms and documentation for any credit taken must be attached.

Foreign and Domestic Companies

A1	Job Creation Tax Credit Refer to Section 6-114 of the Insurance Article, Annotated Code of Maryland. An insurer may claim credit against the premium tax for wages paid to qualified employees under Title 6, Subtitle 3 of the Economic Development Article.	<input style="width: 100%; height: 15px;" type="text"/>
A2	Credits for Wages, Child Care, and Transportation for Employee with Disabilities Refer to Section 6-115 of the Insurance Article, Annotated Code of Maryland. Section 21-309 of the Education Article.	<input style="width: 100%; height: 15px;" type="text"/>
A3	Credit for New or Expanded Business Premises Refer to Section 6-116 of the Insurance Article, Annotated Code of Maryland. Provided under Section 9-230 of the Tax-Property Article.	<input style="width: 100%; height: 15px;" type="text"/>
A4	Credit for Long-Term Care Insurance Refer to Section 6-117 of the Insurance Article, Annotated Code of Maryland. Provided under Section 10-710 of the Tax-General Article.	<input style="width: 100%; height: 15px;" type="text"/>
A5	Credits for One Maryland Start-up Costs Refer to Section 6-119 of the Insurance Article, Annotated Code of Maryland. Provided under Title 6, Subtitle 4 of the Economic Development Article	<input style="width: 100%; height: 15px;" type="text"/>
A6	Credits for Costs of Commuter Benefits Refer to Section 6-120 of the Insurance Article, Annotated Code of Maryland. Provided under Section 2-901 of the Environmental Article.	<input style="width: 100%; height: 15px;" type="text"/>
A7	Tax Credit for Investment of Designated Capital Refer to Section 6-122 of the Insurance Article, Annotated Code of Maryland.	<input style="width: 100%; height: 15px;" type="text"/>
A8	Sustainable Communities Credit (Previously called Heritage Structure Rehabilitation) Refer to Section 6-105.2 of the Insurance Article, Annotated Code of Maryland. Provide under Section 5A-303 of the State Finance & Procurement Article.	<input style="width: 100%; height: 15px;" type="text"/>

Domestic Companies Only

A9	Maryland Home Office Retaliatory Tax Credit Refer to Section 6-104(c) of the Insurance Article, Annotated Code of MD of the Ins. Article. (Attach credit voucher)	<input style="width: 100%; height: 15px;" type="text"/>
A10	Total Credits (Lines A1 through A 9) Carry this amount to Annual Premium Tax Statement, Page 1 Line 6	<input style="width: 100%; height: 15px;" type="text" value="\$0.00"/>

SCHEDULE B – RETALIATORY PREMIUM TAX WORKSHEET

B1 Maryland total taxable premiums (from Annual Premium Tax Statement Line 3) \$0.00

B2 Instructions: Enter a description, a premium dollar amount written by a similar Maryland-domiciled company doing business in your company's home state and the tax rate for each different tax rate charged in the Company's home/domiciliary state. The Total Premium on Line k must be equal to the value in B1.

	<u>Type of Premium</u>	<u>Amount</u>	<u>Rate</u>	<u>Tax</u>
a				\$0.00
b				\$0.00
c				\$0.00
d				\$0.00
e				\$0.00
f				\$0.00
g				\$0.00
h				\$0.00
i				\$0.00
j				\$0.00

k) Total Premium \$0.00

B3 Company's Home State Basis Tax Total (Sum of the Tax Column)
Carry this amount to Retaliatory Summary Sheet Line 3 Column 3 \$0.00

INSTRUCTIONS FOR COMPLETING THE RETALIATORY SUMMARY SHEET

- 1 The items listed in Column (1), lines 2, 3, 4, 10, and 11 are the charges and payments imposed by the laws of Maryland. Each company is required to enter the amounts of all charges due or payments made to Maryland in Column (2).
- 2 Amounts to be entered in Column (3) for lines 1 through 10 must be based on charges and payments which would have been payable by a similar Maryland domiciled company doing business in your company's home state. Lines 11 through 24 are provided for your company to enter charges and payments required of a Maryland company doing business in your company's home state that are not included in items on lines 1 through 10.
- 3 Line 4 only include Maryland Regulation Fund fee (Col.2). Do not include similar Home State fee (Col. 3.) Please include copies of invoice and proof of payment as supporting documentation.
- 4 Lines 6, 7, 8a, 8b, 9a and 9b of Column (2) will all be zero. Maryland does not charge companies for these fees. Column (3) for each of these lines must include the total amount that a company would pay based upon the same number of certifications and renewals issued in Maryland but using the fees assessed by your company's state of domicile. You must include amounts in these four fields for fees paid in your company's state of domicile.

It is the company's responsibility to make certain that all items required of a Maryland insurance company doing business in your home state are listed in Column (1) and the corresponding charges or payments are entered in Column (3) of this Retaliatory Summary Sheet. A proper and complete retaliatory computation is required under Title 6, Subtitle 3 of the Insurance Article, Annotated Code of Maryland, and by COMAR 31.06.02. Additional information may be requested from the company and/or from its home state to verify the computation.

RETALIATORY SUMMARY SHEET

(1)	(2) Maryland Basis (What you paid to Maryland)	(3) Company's Home State Basis for Maryland Companies
1 Annual Statement Filing Fee		
2 Certificate of Authority		
3 Premium Tax (From Annual Premium Tax Statement, Line 5)		
4 Insurance Regulation Fund (Fee Fund Assessment)		
5 Renewal Fee		
6 Firefighters Relief Fund Tax		
7 Fire Marshal Tax		
8a Resident Agent Certification Fees * (paid by company)		
8b Nonresident Agent Certification Fees * (paid by company)		
9a Resident Agency Certification Fees * (paid by company)		
9b Nonresident Agency Certification Fees * (paid by company)		
10 Fraud Prevention Fee		
11 Health Care Regulatory Fund Assessment		
12 Ocean (Wet) Marine Profit Tax		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24 NOTE*		
25 TOTALS	\$0.00	\$0.00
COMPUTATION OF RETALIATORY AMOUNTS OWED TO MARYLAND		
26 Amount shown on line 25, Column (3)	\$0.00	
27 Amount shown on line 25, Column (2)	\$0.00	
28 TOTAL Retaliatory amount due (Line 26 less Line 27, but not less than \$0). Form. Note: that the amount entered here should also be the amount entered on Line 9 of the Payment Calculation Form.		\$0.00

* If you pay Agent or Agency Certification Fees in your home state, you must include your Home State Basis fees here. Refer to Instruction Number 3 above.

** Any charges or fees based on premium amounts, policy count, member count or other variable should be documented as to the calculation and attached.

SUPPLEMENTAL FILING FORM

Health Care Regulatory Fund Assessment and Insurance Regulation Fund Assessment

Company NAIC No:		Company Tax ID:	
Company Name:			

Instructions:

The information on this form is used to determine both the Insurance Regulation Fund Assessment and the Health Care Regulatory Fund Assessment. Entering incorrect or no information could result in a company being incorrectly assessed. Therefore, it is important for a carrier to accurately complete this form.

- => All carriers licensed in Maryland must complete Section A.
- => All carriers issuing health insurance in Maryland must complete Section B.

Section A: Gross Direct Written Premiums

1	Health Insurance Premiums	
2	Annuity and Life Insurance Premiums	
3	Property and Casualty Insurance Premiums	
A: Total Premiums Written in Maryland		\$0.00

Section B: Exclusions for Health Care Regulatory Assessment [see Insurance Article 2-112.2(a)(3)(ii)]

1	Long-term Care Insurance	
2	Disability Insurance	
3	Accidental Travel; Accidental Death and Dismemberment Insurance	
4	Credit Health Insurance	
5	Any insurance for which payment of benefits is conditioned on a determination of medical necessity made solely by the treating health care provider not acting on behalf of the carrier. (You must specify the type of insurance for which you are claiming the exclusion.)	

a)		
b)		
c)		
SUBTOTAL		\$0.00

6 Any other insurance for which payment of benefits is not conditioned on a determination of medical necessity (You must specify the type of insurance for which you are claiming the exclusion, e.g., Medicare supplemental)

a)		
b)		
c)		
SUBTOTAL		\$0.00

7 A health benefit plan issued by a Managed Care Organization.. (You must specify the type of health benefit plan for which you are claiming the exclusion)

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8 Other (Please specify the type of insurance for which you are claiming the exclusion.)

a)		
b)		
c)		
d)		
e)		
SUBTOTAL		\$0.00

9	Medicare	
10	Medicare Part D	
11	Non-Risk Business	
12	Federal Employees Health Benefit Plans	
13	Medicaid Title XIX	

Total Exclusions (Add items B1 through B13)	\$0.00
Total Health Insurance Premiums Subject to the Health Regulatory Assessment (Section A less Section B Total Exclusions)	\$0.00

Contact Name: <input style="width: 95%;" type="text"/>	Contact Telephone Number: <input style="width: 95%;" type="text"/>
Contact Title: <input style="width: 95%;" type="text"/>	

Certification: By submitting this form you certify that the above-referenced information is accurate and complete

INSTRUCTIONS FOR COMPLETING THE MARYLAND HEALTH CARE ASSESSMENT FORM

Who should file? Any insurer, nonprofit health service plan, health maintenance organization, dental plan organization, fraternal benefit organization, or any other person subject to regulation by the State that provides a product that is subject to the fee under § 9010 of the Affordable Care Act and is subject to an assessment by the State, and, a managed care organization authorized under title 15, 1 subtitle 1 of the Health – General Article.

What is to be filed? Complete and return the attached Assessment Form reporting health and accident & health direct premiums written in Maryland during 2022, and remit payment by March 15, 2022. Nonprofit health service plans subject to the assessment should use the premium tax exemption value from their March 1, 2022 report, subject to any exemptions or exclusions in the Maryland Health Care Access Act of 2022, to determine their assessment base.

Completed forms should be mailed to the attention of Philip Ermer, Executive Director Premium Tax and Company Licensing, at the following address: Maryland Insurance Administration, 200 Saint Paul Place, Ste. 2700, Baltimore, MD 21202, or emailed to Philip.Ermer@maryland.gov.

How are payments to be made? An assessment payment, separate from other premium tax payments, can be made by mailed check or ACH transfer to: Maryland Insurance Administration, 200 Saint Paul Place, Ste. 2700, Baltimore, MD 21202. If mailing a check, please mark “Health Care Assessment.” Alternatively, payment can be made through the NAIC OPTins website now available for Maryland premium tax payments.

Penalties and interest will be assessed for late payments or underpayments as set forth in Insurance Article, § 6-108, Annotated Code of Maryland.

Total Direct Written Premiums: Report the gross amount of all health and/or accident & health premiums reported in Maryland. The total should equal the company’s premiums reported in the 2022 annual statement filed with the NAIC and, in particular, the schedule referenced in Note 1 of the form. Amounts not reported in the Schedules referenced in Note 1 should be included on the additional line provided.

Excluded Premiums: Excluded premiums include those expressly set forth by federal law and regulation (see, for example, ACA § 9010(h)(3) and 26 C.F.R. §57.2) and premiums for federal programs not subject to assessment in Maryland. Excluded premiums should be specifically reported on the form in the column provided with a reference to the reported line of business on the schedule referenced in Note 1 from which it is deducted.

How is the assessment due calculated? Subtract the total excluded premiums from the total direct written premiums, and multiply the difference by 1.00%.

In addition to these instructions, please review § 6-102.1, Insurance Article, and Bulletin 18-16 for additional information. Questions on this form should be referred to Philip Ermer at 410-468-2153, or by email to philip.ermer@maryland.gov.

ASSESSMENT REQUIRED BY THE MARYLAND HEALTH CARE ACCESS ACT OF 2019

Company Name
 NAIC Code #

As Reported Annual Statement	Amount	
Total Direct Premiums Written		Total of all business lines for 2022 from the schedule described in Note 1.
Other Health Premiums		Health related coverages not reported on schedules reference in Note 1 .
Total Reported Premiums	\$0.00	Direct Premiums Written (Note 1) plus Other Health Premiums.
Excluded Premiums	Amount	Identify line or column heading from which premium is excluded
Medicare		
Medicare Supplemental		
Federal Employees Health Benefit Plans		
Accident Only		
Disability Only		
Specified Disease		
HIP or Other Fixed Indemnity		
Long Term Care		
Stop Loss		
Indemnity Reinsurance		
Other-		
Total Excluded Premiums	\$0.00	
Assessable Premiums	\$0.00	Total Reported Premiums Written less Total Excluded Premiums
Assessment Factor	1.00%	
Assessment Declared	\$0.00	Assessable Premiums multiplied by Assessment Factor

Note 1:
 Source information should be from the 2022 annual statutory statement filed with the NAIC. Specific schedules to use are as follows:

Health, MCO, HMO	Exhibit of Premiums, Enrollment and Utilization(a) (Maryland) / (Full Schedule)
Property and Casualty /Accident and Health	Exhibit of Premiums and Losses (Maryland) / (Lines 13, 14, 15.1, 15.2, 15.3, 15.4, 15.5, 15.6, 15.7 & 15.8)
Life / Accident and Health	Exhibit of Premiums and Losses (Maryland) / (Columns: 24, 24.1, 24.2, 24.3, 24.4, 25.1, 25.2, 25.3, 25.4 & 25.5)
Fraternal Societies	Exhibit of Premiums and Losses (Maryland) / (Columns: 24, 25.1, 25.2, 25.3, 25.4, 25.5 & 25.6)