

NEW JERSEY INSURANCE PREMIUM TAX

RETALIATORY TAX CREDIT

FOR CALENDAR YEAR ENDING DECEMBER 31, 2015.

2015

Name as Shown on Return	Federal ID Number	NAIC Number
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Beginning with tax year 2013, New Jersey allows a retaliatory tax credit, pursuant to N.J.S.A. 54:18A-2(c) and 54:18A-3(c) which permits a domestic insurance company to reduce its insurance premiums tax liability by 5% of any retaliatory tax incurred in other states, for the same filing period. The percentage reduction will increase 1% annually for 10 years until it reaches 15% for tax year 2023 and each tax filing thereafter. The tax liability reduction amount is to be included on the appropriate Form DEM or Form DEXM Line 21.

	COLUMN A	COLUMN B	COLUMN C	COLUMN D
	Total Retaliatory Tax/Estimates Incurred in Filing Period 2015	Retaliatory Tax/Estimates Incurred in Filing Period 2015, for filing periods 2014 and prior.	Retaliatory Tax/Estimates Incurred January 1 - February 29, 2016 for 2015.	Retaliatory Tax Base for Filing Period 2015. Column A - B + C
State ¹ :				
TOTAL				

2015 RETALIATORY TAX CREDIT: 7% of Retaliatory Tax Base Column D.
To be entered here and on the appropriate IPT form DEXM or DEM line 21. _____

HISTORY OF RETALIATORY TAX CREDITS TAKEN								
YEAR	%	CREDIT AMOUNT	YEAR	%	CREDIT AMOUNT	YEAR	%	CREDIT AMOUNT
2013	5%		2024	15%		2035	15%	
2014	6%		2025	15%		2036	15%	
2015	7%		2026	15%		2037	15%	
2016	8%		2027	15%		2038	15%	
2017	9%		2028	15%		2039	15%	
2018	10%		2029	15%		2040	15%	
2019	11%		2030	15%		2041	15%	
2020	12%		2031	15%		2042	15%	
2021	13%		2032	15%		2043	15%	
2022	14%		2033	15%		2044	15%	
2023	15%		2034	15%		2045	15%	

NOTES:
1 For each state listed, attach a copy of the retaliatory section of each state return, showing the amount of the Retaliatory Tax liability,