



# Mississippi Insurance Company Income Tax Return 2024

Tax Year Beginning \_\_\_\_\_  
mm dd yyyy

Tax Year Ending \_\_\_\_\_  
mm dd yyyy

FEIN \_\_\_\_\_

Mississippi Secretary of State ID \_\_\_\_\_

Legal Name and DBA	<b>CHECK ALL THAT APPLY</b>	
Address	<input type="checkbox"/> Amended Return	<input type="checkbox"/> Accident and Health
City State Zip +4	<input type="checkbox"/> Final Return	<input type="checkbox"/> Fire and Casualty
County Code NAICS Code	<input type="checkbox"/> Accrual Basis	<input type="checkbox"/> Life Insurance
	<input type="checkbox"/> Receipts and Disbursements Basis	

### COMPUTATION OF TAX (ROUND TO THE NEAREST DOLLAR)

<input type="checkbox"/> Combined income tax return (enter FEIN of reporting company) _____		
1 Mississippi net taxable income (from page 2, line 17A or Form 83-310, page 1, line 5, column C)	1	_____ .00
2 Income tax	2	_____ .00
3 Retaliatory taxes paid to other states (Mississippi corporations only; from page 4, part V, line 1)	3	_____ .00
4 Income tax credits (from Form 83-401, line 3 or Form 83-310, page 1, line 5, column B)	4	_____ .00
5 Net income tax due (line 2 minus line 3 and line 4)	5	_____ .00

### PAYMENTS AND TAX DUE

6 Overpayment from prior year	6	_____ .00
7 Estimated tax payments and payment with extension	7	_____ .00
8 Total payments (line 6 plus line 7)	8	_____ .00
9 Net total income tax due (line 5 minus line 8)	9	_____ .00
10 Interest and penalty on underestimated income tax payments (from Form 83-305, line 19)	10	_____ .00
11 Late payment interest	11	_____ .00
12 Late payment penalty	12	_____ .00
13 Late filing penalty (minimum \$100)	13	_____ .00
14 Total balance due (if line 5 is larger than line 8, add lines 9 through 13)	14	_____ .00
15 Total overpayment (if line 8 is larger than line 5, subtract line 5 from line 8)	15	_____ .00
16 Total overpayment credited to next year (from line 15)	16	_____ .00
17 Total overpayment refunded (line 15 minus line 16)	17	_____ .00

See instructions for electronic payment options or attach check or money order for balance due.



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FEIN \_\_\_\_\_

COMPUTATION OF NET INCOME	A MISSISSIPPI	B COMPANY-WIDE
1 Direct premiums (except accident and health premiums)	.00	
Less: return premiums	.00	
	1A _____ .00	1B _____ .00
2 Direct accident and health premiums	2A _____ .00	2B _____ .00
3 Reinsurance assumed	3A _____ .00	3B _____ .00
4 Considerations for annuities	4A _____ .00	4B _____ .00
5 Considerations for supplementary contracts	5A _____ .00	5B _____ .00
6 Unearned premiums (December 31st, prior year)	6A _____ .00	6B _____ .00
7 Gross investment income	7A _____ .00	7B _____ .00
8 Other income	8A _____ .00	8B _____ .00
9 Total net income (add line 1 through line 8)	9A _____ .00	9B _____ .00

DEDUCTIONS		
10 Unearned premiums (December 31st, current year)	10A _____ .00	10B _____ .00
11 Reinsurance ceded	11A _____ .00	11B _____ .00
12 Dividends to policy holders	12A _____ .00	12B _____ .00
13 Total deductions (add line 10 through line 12)	13A _____ .00	13B _____ .00

MISSISSIPPI NET TAXABLE INCOME		
14 Gross income (line 9 minus line 13)	14A _____ .00	14B _____ .00
15 Total deductions allocated and apportioned (from page 4, part III, line 23)	15A _____ .00	15B _____ .00
16 Less: Mississippi net operating loss (from Form 83-155, part I, line 2)	16A _____ .00	16B _____ .00
17 Net taxable income (loss) (line 14 minus line 15 and line 16; enter amount from 17A on page 1, line 1 or Form 83-310, page 1, line 5, column C)	17A _____ .00	17B _____ .00

Check box if return may be discussed with preparer

**I declare, under penalties of perjury, that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, this is a true, correct and complete return. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.**

Officer Signature and Title	Date	Business Phone
Paid Preparer Signature	Date	Paid Preparer Address
Paid Preparer PTIN	Paid Preparer Phone	City State Zip Code

**Mail Return To: DEPARTMENT OF REVENUE P.O. BOX 23191 JACKSON, MS 39225-3191**

# Mississippi Insurance Company Income Tax Return 2024

FEIN \_\_\_\_\_

PART I: EXPENSE APPORTIONMENT RATIOS	A MISSISSIPPI	B COMPANY-WIDE	C MISSISSIPPI RATIO
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Applicable ratio(s) used on page 4, part IV, line 2

1 Loss adjustment expenses (direct losses)	1A _____	1B _____	1C _____ %
2 Accident and health expenses (direct premiums and reinsurance assumed)	2A _____	2B _____	2C _____ %
3 Other underwriting expenses (direct premiums (less return premiums), annuity considerations and reinsurance assumed)	3A _____	3B _____	3C _____ %
4 Investment expenses (gross investment income)	4A _____	4B _____	4C _____ %

PART II: DEDUCTIONS ALLOCATED	A MISSISSIPPI	B COMPANY-WIDE
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5 Losses, death benefits, accident and health benefits (less applicable recoveries)		
a Paid	5Aa _____	5Ba _____
b Unpaid at December 31st, current year	5Ab _____	5Bb _____
c Unpaid at December 31st, prior year	5Ac _____	5Bc _____
6 Loss adjustment expenses allocated	6A _____	6B _____
7 Matured endowments	7A _____	7B _____
8 Annuity benefits	8A _____	8B _____
9 Disability benefits	9A _____	9B _____
10 Surrender benefits	10A _____	10B _____
11 Payments on supplementary contracts	11A _____	11B _____
12 Net additions to reserve funds (required by law for liquidating policies at maturity)	12A _____	12B _____
13 Commissions	13A _____	13B _____
14 Gross premium privilege tax	14A _____	14B _____
15 Other allocable taxes	15A _____	15B _____
16 Rent, allocated	16A _____	16B _____
17 Agency expense (attach schedule)	17A _____	17B _____
18 Medical and inspection fees, allocated	18A _____	18B _____
19 Other allocable deductions (attach schedule)	19A _____	19B _____
20 Total allocable deductions	20A _____	20B _____

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FEIN \_\_\_\_\_

PART III: DEDUCTIONS APPORTIONED		A MISSISSIPPI	B COMPANY-WIDE
21 Non-allocable loss adjustment expenses	21A	_____ .00	21B _____ .00
22 Total apportioned expenses (from page 4, part IV, line 3)	22A	_____ .00	22B _____ .00
23 Total allocated and apportioned deductions (line 20 plus line 21 plus line 22; enter on page 2, line 15)	23A	_____ .00	23B _____ .00

PART IV: DEDUCTIONS APPORTIONED (FROM ANNUAL STATEMENT)
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Expenses must be separately apportioned. Attach supplementary pages to return as needed.

Page	Line	Description	A Column ( )	B Less Allocable Expenses	C Balance Apportionable

- 1 Totals (total column A minus total column B) \_\_\_\_\_
- 2 Applicable expense apportionment ratio (from page 3, part I) \_\_\_\_\_ %
- 3 Total apportioned to Mississippi (multiply line 1, column C by line 2, enter amount on page 4, part III, line 22) \_\_\_\_\_

PART V: RETALIATORY TAXES PAID (MISSISSIPPI CORPORATIONS ONLY)
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Itemize retaliatory taxes paid by state and attach copies of returns documenting amounts. Attach supplementary schedules as needed.

A Taxing Authority	B Amount	A Taxing Authority	B Amount
		1 Total amounts (total amounts from column B; enter amount on page 1, line 3)	