

PREMIUM TAX

NOTICE

Due to previous discussions at the Blanks Working Group of the NAIC involving premium allocation between states, the Department is reminding all insurance companies about Chapter 38 of the Wyoming Insurance Department's Regulations. **This Regulation was updated in July 2017 and is shown below.**

CHAPTER 38

REGULATIONS GOVERNING ALLOCATION OF PREMIUM FOR THE PURPOSE OF TAXATION

Section 1. Authority

These regulations are promulgated pursuant to W.S. §§ 16-3-101 *et seq.*, 26-2-110(a), 26-3-102(b) and 26-4-103.

Section 2. Scope

These regulations apply to each insurer that has direct premium income from or as a result of persons, property, subjects or risks located, resident, or to be performed in Wyoming.

Section 3. Proper Proportionate Allocation of Premium Taxes

(a) For the purpose of reporting and paying premium taxes, the amount of premium or consideration for insurance as to persons, property, subjects or risks in Wyoming insured, or covered under policies or contracts covering persons, property, subjects, or risks located or resident in more than one (1) state, shall be determined as follows:

- (i) The result obtained when the percentage derived by dividing the number of Wyoming risks by the total number of risks under such policy or contract is multiplied by the total direct premium income derived from the policy or contract; or
- (ii) The exact amount of premium or consideration collected from or on behalf of each person, property, subject or risk which is, in fact, located, resident or to be performed in Wyoming.

Section 4. Exclusiveness

No method of allocation which fails to recognize the actual locations, residences, or situs of performance as used herein shall be permissible.

Section 5. Foreign Contracts

These regulations are applicable notwithstanding the fact that the policy or contract of insurance is entered into, or the premiums are paid and received, in a state or states other than Wyoming.

Section 6. Amended Annual Premium Tax Returns

Amended annual premium tax returns will only be accepted within twelve (12) months after the original filing deadline.

Section 7. Premium Tax Refunds

Any claim for a refund due to an amended annual tax return shall be filed with the subsequent annual tax return that is due on March 1 in accordance with W.S. 26-4-103(k)(ii).

Section 8. Effective Date

These regulations shall become effective upon filing with the Secretary of State.

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Questions regarding this notice should be addressed, in writing, to G. Douglas Melvin, Chief Examiner, at doug.melvin@wyo.gov.

DEPARTMENT OF INSURANCE, STATE OF WYOMING
 106 EAST 6th AVENUE, CHEYENNE, WYOMING 82002

FROM: _____
 (Name of Company) (Address)

NAIC No. _____ FEIN: _____ State of Domicile: _____

2020 PREMIUM TAX RETURN

Please note that any amended filings need to be made in hard copy and mailed to the Department.

Column 1 reports the amount of tax a Wyoming company would pay to your domiciled state if they had your written premium, and column 2 reports the amount of tax your company would pay to Wyoming based on Wyoming statutes.

SUMMARY OF PREMIUM TAXES	Column 1 State of Incorporation	Column 2 State of Wyoming
TAXES:		
1. Life and Disability (Sch. I – Line 12)		
2. Annuities (Sch. II – Line 12a)		
3. Health (Sch. III – Line 8b)		
4. Property & Casualty (Sch. IV – Line 13c)		
5. Wet Marine & Transportation (Sch. V – Line 9d)		
6. Title (Sch. VI – Line 9e)		
7. Fire Marshal and/or Fire Department		XXXXXXXXXXXXXXXXXXXX
8. Other		XXXXXXXXXXXXXXXXXXXX
9. TOTAL TAXES		
FEES:		
10. Filing of Annual Statement/Annual Renewal		* 500.00
11. Other		XXXXXXXXXXXXXXXXXXXX
12. TOTAL FEES:		
13. TOTAL TAXES & FEES		
14. Enter the larger of column 1 or column 2, Total Taxes & Fees		
LESS PAYMENTS AND CREDITS:		
15. Quarterly Premium Taxes Paid		
16. Prior year overpayment		
17. Allowable Tax Credits (Schedule VII, line 28f)		
18. Other (Must attach schedule explaining credit taken)		
NET AMOUNT		

* WYOMING ANNUAL STATEMENT FILING FEES:
 Domestic & Foreign Insurers -- Wyo. Stat. § 26-4-101(a)(i)(B).....\$500.00

I declare under the penalties imposed by law that this return, including any accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is a true, correct and complete return.

 Preparer's Signature

 Date

 Preparer's Name Typed or Printed

 Telephone Number

 Preparer's Title

 E-Mail Address

SCHEDULE I

LIFE, ACCIDENT & HEALTH BLANK (LIFE & DISABILITY TAX)	Column 1 State of Incorporation	Column 2 State of Wyoming
1. Total Life and Disability Premium Income		
2. Other Income		XXXXXXXXXXXXXXXXXXXXXX
3. TOTAL INCOME		
DEDUCT:		
4. Return Premiums on Canceled Policies		
5. Current Dividends Paid		
6. Life Premiums (Qualified Plans – Internal Revenue Code)		
7. Current Dividends Paid (Qualified Plans – Internal Revenue Code)		
8. Other Deductions		
9. TOTAL DEDUCTIONS		
10. Net Taxable Premiums, if negative enter 0		
11. Tax Rate		.75%
12. Premium Tax - Life and Disability		

SCHEDULE II

LIFE, ACCIDENT & HEALTH BLANK (ANNUITY TAX)	Column 1 State of Incorporation	Column 2 State of Wyoming
1a. Total Annuity Considerations Premium Income		
2a. Other Income		XXXXXXXXXXXXXXXXXXXXXX
3a. TOTAL INCOME		
DEDUCT:		
4a. Return Premiums on Canceled Policies		
5a. Current Dividends Paid		
6a. Annuity Premiums (Qualified Plans – Internal Revenue Code)		
7a. Current Dividends Paid (Qualified Plans – Internal Revenue Code)		
8a. Other Deductions		XXXXXXXXXXXXXXXXXXXXXX
9a. TOTAL DEDUCTIONS		
10a. Net Taxable Premiums, if negative enter 0		
11a. Tax Rate		1.0%
12a. Premium Tax - Annuities		

SCHEDULE III

HEALTH BLANK (HEALTH TAX)	Column 1 State of Incorporation	Column 2 State of Wyoming
1b. Total Premiums Written		
2b. Other Income		XXXXXXXXXXXXXXXXXXXXXX
3b. TOTAL INCOME		
DEDUCT:		
4b. Allowable Deductions (attach supporting documentation)		
5b. TOTAL DEDUCTIONS		
6b. Net Taxable Premiums, if negative enter 0		
7b. Tax Rate		.75%
8b. Premium Tax - Health		

SCHEDULE IV

PROPERTY & CASUALTY BLANK (PROPERTY & CASUALTY TAX)	Column 1 State of Incorporation	Column 2 State of Wyoming
1c. Total Direct Premium Income		
2c. Deduct Multiple Peril Crop		
3c. Deduct Wet (Ocean) Marine & Transportation		
4c. Premiums subject to Property & Casualty Tax		
5c. Other Income		XXXXXXXXXXXXXXXXXXXXXX
6c. TOTAL INCOME		
DEDUCT:		
7c. Current Dividends Paid to Policyholders		
8c. Amount of returned premiums on canceled policies		
9c. Other deductions		
10c. TOTAL DEDUCTIONS		
11c. Net Taxable Premiums, if negative enter 0		
12c. Tax Rate		.75%
13c. Premium Tax – Property and Casualty		

SCHEDULE V

PROPERTY & CASUALTY BLANK (WET MARINE & TRANSPORTATION TAX)	Column 1 State of Incorporation	Column 2 State of Wyoming
1d. Total Direct Premium Income		
2d. Other Income		XXXXXXXXXXXXXXXXXXXXXX
3d. TOTAL INCOME		
DEDUCT:		
4d. Net Losses Paid		
5d. Dividends and Other Deductions		
6d. TOTAL DEDUCTIONS		
7d. Net Underwriting Profit, if negative enter 0		
8d. Tax Rate		.75%
9d. Premium Tax – Wet Marine		

SCHEDULE VI

TITLE BLANK (TITLE INSURANCE TAX)	Column 1 State of Incorporation	Column 2 State of Wyoming
1e. Total Direct Premium Income		
2e. Other Income		XXXXXXXXXXXXXXXXXXXXXX
3e. TOTAL INCOME		
DEDUCT:		
4e. Amount of Returned Premiums on Canceled Policies		
5e. Other Deductions		XXXXXXXXXXXXXXXXXXXXXX
6e. TOTAL DEDUCTIONS		
7e. Net Taxable Premiums, if negative enter 0		
8e. Tax Rate		.75%
9e. Premium Tax – Title		

SCHEDULE VII

ALLOWABLE TAX CREDITS	Column 1 Net Amount Paid	Column 2
Life and Health Guaranty Fund Assessments		
1f. 2010		
2f. 2011		
3f. 2012		
4f. 2013		
5f. 2014		

ALLOWABLE TAX CREDITS	Column 1 Net Amount Paid	Column 2
6f. 2015		
7f. 2016		
8f. 2018		
9f. 2018		
10f. 2019		
11f. TOTAL		
Wyoming Health Insurance Pool (WHIP)		
12f. Assessments paid in 2020 to Wyoming Health Insurance Pool		XXXXXXXXXXXXXXXXXX
13f. Available Credit (80%)	XXXXXXXXXXXXXXXXXX	
Maximum Credit Allowed for Guaranty Fund and WHIP:		
14f. Credits Available for Guaranty Fund and WHIP (line 11f plus line 13f)	XXXXXXXXXXXXXXXXXX	
15f. Premium Tax Liability	XXXXXXXXXXXXXXXXXX	
16f. Allowable Credit for Guaranty Fund and WHIP (lesser of line 14f or line 15f)	XXXXXXXXXXXXXXXXXX	
17f. Remaining Premium Tax Liability (line 15f minus line 16f)	XXXXXXXXXXXXXXXXXX	
Wyoming Small Employer Health Reinsurance Program (WSEHRP)		
18f. WSEHRP assessment – <i>no assessments in 2020</i>	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
19f. WSEHRP carryover credit from last year's premium tax return, line 23e	XXXXXXXXXXXXXXXXXX	
20f. Total WSEHRP credit available (line 18f plus line 19f)	XXXXXXXXXXXXXXXXXX	
21f. Allowable WSEHRP credit (lesser of line 17f or line 20f)	XXXXXXXXXXXXXXXXXX	
22f. Allowable Credit for Guaranty Fund, WHIP and WSEHRP (line 16f plus line 21f)	XXXXXXXXXXXXXXXXXX	
23f. WSEHRP carryover credit amount (line 20f minus line 21f). If line 23f is greater than zero, the amount on this line can be carried forward to future tax years.	XXXXXXXXXXXXXXXXXX	
24f. Remaining premium tax liability (line 17f minus line 21f). If you are not participating in the Wyoming SBIC program, skip to line 28f and enter the amount from line 22f.	XXXXXXXXXXXXXXXXXX	
Wyoming Small Business Investment Credit (SBIC) Program		
25f. Enter the total amount of SBIC credits you own for 2020	XXXXXXXXXXXXXXXXXX	
26f. Allowable SBIC credit (lesser of line 24f or line 25f)	XXXXXXXXXXXXXXXXXX	
27f. SBIC carryover credit amount (line 25f minus line 26f). If line 27f is greater than zero, the amount on this line can be carried forward to future tax years.	XXXXXXXXXXXXXXXXXX	
Total Allowable Tax Credits		
28f. Total credits allowed (line 22f plus line 26f). This is your total tax credit for 2020 to be entered on page 1, line 17 of the 2020 premium tax return.	XXXXXXXXXXXXXXXXXX	

If a merger or assumption agreement entitles you to a credit belonging to another company, state the NAIC number of the company and the related amount taken:

Definitions

Premium taxes – Generally, Wyo. Stat. § 26-4-103(a): Each authorized and formerly authorized insurer shall file with the commissioner on or before March 1 each year, or within any extended period the commissioner grants not to exceed thirty (30) days, a report in a form the commissioner prescribes showing, except for wet marine and transportation insurance as defined in W.S. 26-5-107, total direct premium income including policy, membership and other fees, and all other considerations for insurance and annuity contracts, however designated, it received during the immediately preceding calendar year because of policies and contracts covering property, subjects or risks located, resident or to be performed in this state. The total direct premium income reported shall include proper proportionate allocation of premiums or consideration as to those persons, property, subjects or risks in this state insured or covered under policies or contracts covering persons, property, subjects or risks located or resident in more than one (1) state, and shall be computed after deducting: (i) The amount of return premiums on canceled policies, but not including the return of cash surrender values on life policies or annuity contracts; and (ii) The amount returned to policyholders as current dividends.

Wyoming Statute § 26-4-103(j): No tax is due or payable because of premiums or considerations received from policies or contracts issued in connection with a pension annuity or profit-sharing plan exempt or qualified under sections 401, 403, 404, 408, 457 or 501 of the United States Internal Revenue Code of 1954, as amended or renumbered.

Retaliatory Provision, Wyo. Stat. § 26-3-130(a): The commissioner shall impose upon any insurer, or upon the agent or representative of that insurer of any other state or any foreign country doing business in Wyoming the same taxes, licenses and other fees, in the aggregate, and the same fines, penalties, deposit requirements or other material requirements, obligations, prohibitions or restrictions as are imposed upon Wyoming insurers, or upon their agents or representatives, by the laws of any other state or any political subdivision thereof, or any country or any province or other political subdivision thereof.

“Wet Marine and Transportation Insurance,” Defined in Wyo. Stat. § 26-4-103(c): As to wet marine and transportation insurance, on or before March 1 of each year each authorized and formerly authorized insurer shall file its report with the commissioner, on forms he prescribes and furnishes or accepts, of its gross underwriting profit on that insurance written in Wyoming during the immediately preceding calendar year, and, at the same time, shall pay a tax of three-fourths percent ($\frac{3}{4}\%$) of the gross underwriting profit.

Commissioner to collect tax; payment to Treasurer; failure to pay. Wyo. Stat. § 26-4-105(a): The taxes imposed under W.S. 26-4-103 shall be collected by the commissioner. (b) If the insurer does not pay the tax on or before March 31 of the year in which due, the tax is delinquent, and the commissioner may enforce payment thereof by the seizure, distraint and sale of any of the insurer’s property within Wyoming or by any other lawful means. If the tax is delinquent, the commissioner shall suspend or revoke the insurer’s certificate of authority.

Premium Tax Return Line Instructions

Summary of Premium Taxes

Taxes

Enter the calculated premium taxes from Schedules I through VI on the indicated lines. Foreign companies subject to fire marshal/fire department or other taxes, attach a retaliatory schedule showing the computations.

Fees

Wyoming filing fees are entered on line 10. Retaliatory fees must be supported by a schedule indicating the appropriate fee schedule used.

The “Total Taxes and Fees” line is the basis for retaliation. Enter the larger of column 1 or column 2 on the line indicated.

Payments and Credits

Quarterly Premium Taxes Paid – Total of first, second, and third quarter payments made during 2020.

Prior Year Overpayment – Enter the amount of overpayment from 2019. Amount of credit must agree with the notification letter sent by the Wyoming Insurance Department.

Allowable Tax Credits – Enter the calculated credit from Schedule VII.

SCHEDULE I

LIFE, ACCIDENT & HEALTH BLANK (LIFE & DISABILITY TAX) (Page 24, State Page):

LINE 1 Total Life and Disability Premium Income

The sum of line 1, column 5; and line 26, column 1 of page 24.

LINE 2 Other Income

Report the amount of any other additions/adjustments as required by the domicile state. Attach a retaliatory schedule supporting the amount recorded.

LINE 3 Total Income

Sum of Line 1 and Line 2.

- LINE 4 Returned Premiums on Canceled Policies**
Report the amount of returned premiums on canceled policies only if the premiums are included in line one.
- LINE 5 Current Dividends Paid**
The sum of lines 6.1 and 6.2, column 5; lines 6.3 and 6.4, column 5 if the amounts are included in line one; and line 26, column 3 of page 24.
- LINE 6 Life Premiums (Qualified Plans – Internal Revenue Code)**
Enter the total of premiums received for policies or contracts issued in connection with qualified plans. See definitions.
- LINE 7 Current Dividends Paid (Qualified Plans – Internal Revenue Code)**
The amount in line 5 that applies to premiums included in line 6.
- LINE 8 Other Deductions**
Report any other deductions allowed by the domicile state. Attach a retaliatory schedule supporting the amount claimed.
- LINE 9 Total Deductions**
The sum of lines 4, 5, 6, and 8, minus line 7.
- LINE 10 Net Taxable Premiums**
Line 3 minus line 9. If negative, enter 0.
- LINE 11 Tax Rate**
The tax rate of the state of incorporation must be shown in the blank provided. If more than one rate is used to calculate the tax, attach a separate schedule showing the tax calculation for the state of incorporation.
- LINE 12 Premium Tax - Life and Disability**
Line 11 (rate) times line 10 (net taxable premiums).

SCHEDULE II

LIFE, ACCIDENT & HEALTH BLANK (ANNUITY TAX) (Page 24, State Page)

- LINE 1a Total Annuity Considerations Premium Income**
Sum of line 2, column 5; and line 4, column 5; of page 24. Please note that deposit-type funds are not included in the calculation of the annuity tax.
- LINE 2a Other Income**
Other income/adjustments as required by the domicile state. Attach a retaliatory schedule supporting the amount reported.
- LINE 3a Total Income**
The sum of lines 1a and 2a.
- LINE 4a Returned Premiums on Canceled Policies**
Report the amount of returned premiums on canceled policies only if the premiums are included in line 1a.
- LINE 5a Current Dividends Paid**
Sum of line 7.1, column 5; and lines 7.2 and 7.3, column 5, if amounts are included in lines 2 and 4 of page 24.
- LINE 6a Annuity Premiums (Qualified Plans – Internal Revenue Code)**
Enter the total of premiums received for policies or contracts issued in connection with a qualified pension annuity. See definitions.

LINE 7a Current Dividends Paid (Qualified Plans – Internal Revenue Code)

The amount in line 5a that relates to premiums in line 6a.

LINE 8a Other Deductions

Report any other deductions allowed by the domicile state. Attach a retaliatory schedule supporting the amount claimed.

LINE 9a Total Deductions

The sum of lines 4a, 5a, 6a, and 8a, less line 7a.

LINE 10a Net Taxable Premiums

Line 3a less line 9a. If negative, enter 0.

LINE 11a Tax Rate

The tax rate of the state of incorporation must be shown in the blank provided. If more than one rate is used to calculate the tax, attach a separate schedule showing the tax calculation for the state of incorporation.

LINE 12a Premium Tax - Annuities

The tax rate on line 11a times net taxable premiums on line 10a.

SCHEDULE III

HEALTH BLANK (HEALTH TAX) (Page 30, State Page)

Line 1b Total Premiums Written

The sum of lines 12, 13, and 14, column 1 of page 30.

Line 2b Other Income

Other income/adjustments as required by the domicile state. Attach a retaliatory schedule supporting the amount reported.

Line 3b Total Income

The sum of lines 1b and 2b.

Line 4b Allowable Deductions

Report any deductions allowed by the domicile state. No tax is due on premiums for Medicare Prescription Drug Plans and the Federal Employees Health Benefits Plan (FEP). Attach a schedule supporting the amount claimed.

Line 5b Total Deductions

The amount reported on line 4b.

Line 6b Net Taxable Premiums

Line 3b less line 5b. If negative, enter 0.

Line 7b Tax Rate

The tax rate of the state of incorporation must be shown in the blank provided. If more than one rate is used to calculate the tax, attach a separate schedule showing the tax calculation for the state of incorporation.

Line 8b Premium Tax - Health

The tax rate on line 7b times net taxable premiums on line 6b.

SCHEDULE IV

PROPERTY & CASUALTY BLANK (PROPERTY & CASUALTY TAX) (Page 19, State Page)

LINE 1c Total Direct Premium Income

The sum of line 35, column 1; and item (a), finance and service charges not included in lines 1 to 35 of page 19.

- LINE 2c Deduct Multiple Peril Crop**
Line 2.2, column 1 of page 19.
- LINE 3c Deduct Wet (Ocean) Marine and Transportation**
Line 8, column 1 of page 19.
- LINE 4c Premiums subject to Property and Casualty Tax**
Line 1c less line 2c and line 3c.
- LINE 5c Other Income**
Other additions/adjustments as required by the domicile state. Attach a retaliatory schedule supporting the amount.
- LINE 6c Total Income**
Sum of lines 4c and 5c
- LINE 7c Current Dividends Paid to Policyholders**
Line 35, column 3, page 19. Deduct dividends relating to multiple peril crop and wet (ocean) marine and transportation.
- LINE 8c Amount of Returned Premiums on Canceled Policies**
Report the amount of returned premiums on canceled policies only if the premiums are included in line 4c.
- LINE 9c Other Deductions**
Report any other deductions allowed by the domicile state. Attach a retaliatory schedule supporting the amount claimed.
- LINE 10c Total Deductions**
The sum of lines 7c, 8c, and 9c.
- LINE 11c Net Taxable Premiums**
Line 6c less line 10c. If negative, enter 0.
- LINE 12c Tax Rate**
The tax rate of the state of incorporation must be shown in the blank provided. If more than one rate is used to calculate the tax, attach a separate schedule showing the tax calculation for the state of incorporation.
- LINE 13c Premium Tax - Property and Casualty**
The tax rate on line 12c times net taxable premiums on line 11c.

SCHEDULE V

PROPERTY & CASUALTY BLANK (WET MARINE & TRANSPORTATION TAX) (Page 19, State Page)

- LINE 1d Total Direct Premium Income**
Line 8, column 1 of page 19.
- LINE 2d Other Income**
Report the amount of any other additions/adjustments as required by the domicile state. Attach a retaliatory schedule supporting the amount reported.
- LINE 3d Total Income**
The sum of lines 1d and 2d.

- LINE 4d Net Losses Paid**
Line 8, column 5, page 19, less salvage and recoveries on reinsurance if included.
- LINE 5d Dividends and Other Deductions**
Line 8, column 3 of page 19. Also include any deductions allowed by the domicile state. Attach a retaliatory schedule supporting the amount claimed.
- LINE 6d Total Deductions**
The sum of lines 4d and 5d.
- LINE 7d Net Underwriting Profit**
Line 3d less line 6d.
- LINE 8d Tax Rate**
The tax rate of the state of incorporation must be shown in the blank provided. If more than one rate is used to calculate the tax, attach a separate schedule showing the tax calculation for the state of incorporation.
- LINE 9d Premium Tax - Wet Marine**
The rate on line 8d times the net underwriting profit on line 7d.

SCHEDULE VI

TITLE BLANK (TITLE INSURANCE TAX) (Page 42, Schedule T)

- LINE 1e Total Direct Premium Income – Report Gross All-Inclusive Premiums**
Line 51, columns 3, 4, and 5 of Schedule T.
- LINE 2e Other Income**
Other income/adjustments as required by the domicile state. Attach a retaliatory schedule supporting the amount reported.
- LINE 3e Total Income**
The sum of lines 1e and 2e.
- LINE 4e Amount of Returned Premiums on Canceled Policies**
Report the amount of returned premiums on canceled policies, only if the premiums are included in line 1e.
- LINE 5e Other Deductions**
Deductions allowed by the domicile state. Attach a retaliatory schedule supporting the amount claimed.
- LINE 6e Total Deductions**
The sum of lines 4e and 5e.
- LINE 7e Net Taxable Premiums**
Line 3e less line 6e. If negative, enter 0.
- LINE 8e Tax Rate**
The tax rate of the state of incorporation must be shown in the blank provided. If more than one rate is used to calculate the tax, attach a separate schedule showing the tax calculation for the state of incorporation.
- LINE 9e Premium Tax - Title**
Net Taxable Premiums on line 7e times the tax rate on line 8e.

SCHEDULE VII

ALLOWABLE TAX CREDITS

LIFE AND HEALTH GUARANTY FUND ASSESSMENTS – TAX OFFSETS – REFERENCE Wyo. Stat. § 26-42-111

LINE 1f through 10f, column 1 – Net Amount Paid

Sum of Class B assessments paid to the Guaranty Association less any refunds received from the Guaranty Association for each year indicated.

LINE 1f through 10f, column 2

Ten percent (10%) of column 1.

LINE 11f Total

The sum of lines 1f through 10f. Line 11f, column 2 is the total credit available for offset against the premium tax liability.

WYOMING HEALTH INSURANCE POOL (WHIP) -- REFERENCE Wyo. Stat. § 26-43-105(d)

LINE 12f Assessments Payable in 2020

Total assessments payable to WHIP during 2020.

LINE 13f Available Credit

Multiply line 12f, column 1, by 80%.

Maximum Credit Allowed for Guaranty Fund and WHIP

LINE 14f Credits Available for Guaranty Fund and WHIP

Sum of line 11f, column 2, and line 13f, column 2.

LINE 15f Premium Tax Liability

If column 1, line 13, page 1, of the 2020 premium tax return is greater than column 2 of line 13, enter column 1, line 9. If column 2, line 13 of the 2020 premium tax return is greater than column 1, line 13, enter column 2, line 9.

LINE 16f Allowable Credit for Guaranty Fund and WHIP

Enter the lesser of line 14f or line 15f.

Line 17f Remaining Premium Tax Liability

Line 15f minus line 16f.

WYOMING SMALL EMPLOYER HEALTH REINSURANCE PROGRAM (WSEHRP) – REFERENCE Wyo. Stat. § 26-19-312.

LINES 18f through 24f

See instructions located on the various lines of the schedule.

WYOMING SMALL BUSINESS INVESTMENT CREDIT (SBIC) PROGRAM – REFERENCE Wyo.Stat. § 9-12-1305.

LINES 25f through 27f

See instructions located on the various lines of the schedule.

Total Allowable Tax Credits

LINE 28f

The amount on this line should be entered on page 1, line 17 of the 2020 premium tax return.