

COMMONWEALTH OF PUERTO RICO

**OFFICE OF THE COMMISSIONER OF INSURANCE**

June 15, 1995

**CIRCULAR LETTER E-5-1391-95**

**TO ALL FOREIGN INSURERS DOING BUSINESS IN PUERTO RICO**

**PREMIUM TAX RETURN FOR THE SEMESTER ENDING JUNE 30, 1995**

Sirs:

Pursuant to the provisions of Section 7.020(1) of the Insurance Code of Puerto Rico, every insurer shall pay to the Secretary of the Treasury of the Commonwealth of Puerto Rico, through this Office, the premium tax corresponding to the insurance business transacted in Puerto Rico or covering risks resident, located, or to be performed in Puerto Rico.

Said tax shall be payable on the basis of calendar semesters. The premium tax corresponding to the semester ending June 30, 1995, must be paid on or before September 30, 1995. For this purpose, we enclose blank forms of the Premium Tax Return which should be completed and returned to us, with the corresponding payment, by said date.

The payment shall be made by check payable to the Secretary of the Treasury of Puerto Rico.

Strict compliance with the above is hereby required.

Cordially yours,

A handwritten signature in cursive script, appearing to read "Juan Antonio García".

Juan Antonio García  
Commissioner of Insurance

Enclosure



COMMONWEALTH OF PUERTO RICO

OFFICE OF THE COMMISSIONER OF INSURANCE

PREMIUM TAX RETURN - SEMESTER ENDED ON JUNE 30, 199 \_\_\_\_\_

Insurer's name: \_\_\_\_\_

Mailing address: \_\_\_\_\_

LIFE, DISABILITY (A & H) PREMIUMS AND ANNUITY CONSIDERATIONS

First semester (ended on June 30) tax computed as follows:

- 1. 50% of life and disability premiums per Schedule T of previous calendar year at the rate of 4%, i. e. last year premiums (\$ \_\_\_\_\_ ) x .50 x .04 = \$ \_\_\_\_\_
- 2. 50% of annuity considerations per Schedule T of previous calendar year at the rate of 1%, i. e. last year considerations (\$ \_\_\_\_\_ ) x .50 x .01 = \$ \_\_\_\_\_
- 3. Tax due for first semester (line 1 plus line 2) \$ \_\_\_\_\_

Explanations \_\_\_\_\_

The undersigned hereby certifies that the information presented in this return is true, correct and complete to the best of his knowledge and belief.

Date \_\_\_\_\_

Signature of Authorized Officer \_\_\_\_\_

Printed Name \_\_\_\_\_

Title \_\_\_\_\_

NOTE: This form must be filed on or before the end of the third month following the calendar semester. Include check for tax due payable to the Secretary of the Treasury of Puerto Rico.

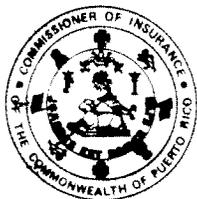
Do not write below this line

Check No. \_\_\_\_\_ Official Receipt No. \_\_\_\_\_

Special contribution for the supervision and regulation of the insurance industry

First semester:

- A. Line (1) = \$ \_\_\_\_\_
- B. Line (1) x 1/16 = \$ \_\_\_\_\_
- C. Line (2) = \$ \_\_\_\_\_
- D. Line (2) x 1/4 = \$ \_\_\_\_\_
- E. Special contribution: Line B + Line D = \$ \_\_\_\_\_
- F. Premium tax: (Line A + Line C) - Line E = \$ \_\_\_\_\_



OFFICE OF THE COMMISSIONER OF INSURANCE

PREMIUM TAX RETURN - SEMESTER ENDED ON JUNE 30, 199\_\_\_\_\_

Insurer's name: \_\_\_\_\_

Mailing address: \_\_\_\_\_

PROPERTY, CASUALTY, DISABILITY (A & H), SURETY AND TITLE PREMIUMS

First semester (ended on June 30) tax computed as follows:

- 1. 50% of premiums per line 32, Col. 1, page 14  
of previous calendar year at the rate of 4%, i. e.  
last year premiums (\$) ) x .50 x .04 = \$\_\_\_\_\_

Explanations \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

The undersigned hereby certifies that the information presented in this return is true, correct and complete to the best of his knowledge and belief.

Date \_\_\_\_\_

\_\_\_\_\_  
Signature of Authorized Officer

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Title

NOTE: This form must be filed on or before the end of the third month following the calendar semester. Include check for tax due payable to the Secretary of the Treasury of Puerto Rico.

Do not write below this line

Check No. \_\_\_\_\_ Official Receipt No. \_\_\_\_\_

Special contribution for the supervision and regulation of the insurance industry

First semester:

- A. Line (1) = \$\_\_\_\_\_
- B. Special contribution: Line (1) x 1/16 = \$\_\_\_\_\_
- C. Premium tax: Line A - Line B = \$\_\_\_\_\_