

RETALIATORY WORKSHEET

Applicable to Foreign and Alien Taxpayers

Under Ch. 559, Government Code, you are entitled to review, request, and correct information we have on file about you, with limited exceptions in accordance with Ch. 552, Government Code. To request information for review or to request error correction, contact us at 1-800-252-1387.

Taxpayer name	Taxpayer number	Tax year 2003
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Article 21.46 Retaliatory Provision provides for a computation of taxes, fees, and assessments due based on Texas requirements compared to out-of-state requirements.

State of Incorporation (Enter 2 character standard abbreviation.)	<table border="1" style="width:100%; height: 20px;"> <tr> <td style="width:10px; height: 10px;"></td> <td style="width:10px; height: 10px;"></td> </tr> </table>		

Complete the applicable line items in each column as instructed to determine the retaliatory tax due. Column I represents the State of Texas; Column II represents the State of Incorporation. File this worksheet with your "Texas Annual Insurance Maintenance, Assessment and Retaliatory Report" (Form 25-102).

RETALIATORY TAX CALCULATION		Column I State of Texas	Column II State of Incorporation
LIFE	1 Life premiums (Gross) 1a	_____	1b _____
	2 Deductions authorized by State of Incorporation (Allowable deductions to gross premiums) 2a	_____	2b _____
	3 Taxable premiums (3a) Item 1a minus item 2a; (3b) Item 1b minus item 2b 3a	_____	3b _____
	4 Tax rate (Applicable tax rate for the State of Incorporation) 4b	_____	_____
	5 Texas calculation of taxable Life premiums (As applicable)		
	(a) Item 3a or \$450,000 (Whichever is less) 5a	_____	
	(b) Multiply item 5a X 0.00875 5b	_____	
	(c) Premiums over \$450,000 5c	_____	
	(d) Multiply item 5c X 0.0175 5d	_____	
	6 Life premium tax due (6a) Item 5b plus item 5d; (6b) Item 3b X item 4b 6a	_____	6b _____
ACCIDENT / HEALTH	7 Accident and Health premiums (Gross) 7a	_____	7b _____
	8 Deductions authorized by State of Incorporation (Allowable deductions to gross premiums) 8a	_____	8b _____
	9 Taxable premiums (9a) Item 7a minus item 8a; (9b) Item 7b minus item 8b 9a	_____	9b _____
	10 Tax rate (Enter the applicable tax rate for the State of Incorporation) 10a	0.0175	10b _____
	11 Accident and Health premium tax due (11a) Item 9a X item 10a; (11b) Item 9b X item 10b 11a	_____	11b _____
ANNUITIES	12 Annuity premiums (Annuities are not taxable in Texas.)		
	(12a) Taxable annuity premiums for State of Incorporation 12a	_____	
	(12b) Applicable tax rate 12b	_____	
	(12c) Multiply item 12a X item 12b 12c	_____	_____
PROPERTY / CASUALTY	13 Property and casualty premiums (Gross) 13a	_____	13b _____
	14 Deductions authorized by State of Incorporation (Allowable deductions to gross premiums) 14a	_____	14b _____
	15 Taxable premiums (15a) Item 13a minus item 14a; (15b) Item 13b minus item 14b 15a	_____	15b _____
	16 Tax rate (Enter the applicable tax rate for the State of Incorporation) 16a	0.016	16b _____
	17 Property and casualty premium tax due (17a) Item 15a X item 16a; (17b) Item 15b X item 16b 17a	_____	17b _____
TITLE	18 Title insurance premiums (Gross) 18a	_____	18b _____
	19 Deductions authorized by State of Incorporation (Allowable deductions to gross premiums) 19a	_____	19b _____
	20 Taxable premiums (20a) Item 18a minus item 19a; (20b) Item 18b minus item 19b 20a	_____	20b _____
	21 Tax rate (Enter the applicable tax rate for the State of Incorporation) 21a	0.0135	21b _____
	22 Title insurance premium tax due (22a) Item 20a X item 21a; (22b) Item 20b X item 21b 22a	_____	22b _____
ADJUSTMENTS	23 Total premium tax due (23a) Add items 6a, 11a, 17a and 22a; (23b) Add items 6b, 11b, 12c, 17b and 22b 23a	_____	23b _____
	24 Credits or write-offs authorized by State of Incorporation		
	(Enter the total amount of the credits or write-offs applicable and allowed in the State of Incorporation—do not include assessment write-offs, examination fees, or overhead assessments.)(See exception in instructions) 24a	_____	24b _____
	25 Net premium tax due (25a) Item 23a minus item 24a; (25b) Item 23b minus item 24b 25a	_____	25b _____
	26 Other taxes		
	[Enter corporate franchise taxes, income taxes, maintenance taxes, surtaxes, or any other taxes that are required and applicable in Texas (26a) or the State of Incorporation (26b)] 26a	_____	26b _____
	27 Other tax credits or write-offs (Enter credits or write-offs against other taxes) 27a	_____	27b _____
28 Other fees			
[Enter annual statement filing fee, examination fee, maintenance fee, overhead assessment fee, certificate of authority fee, or any other fees that are required and applicable in Texas (28a) or the State of Incorporation (28b)] 28a	_____	28b _____	
	29 Other fee credits or write-offs (Enter credits or write-offs against other fees) 29a	_____	29b _____
TOTALS	30 TOTAL TAXES & FEES (30a) Add items 25a, 26a and 28a MINUS items 27a and 29a 30a	_____	_____
	(30b) Add items 25b, 26b and 28b MINUS items 27b and 29b 30b	_____	_____
	31 RETALIATORY TAX		
	(Item 30b minus item 30a; if less than 0, enter 0)		
	Enter here and on Form 25-102, line 25 31	_____	_____