

COMMONWEALTH OF PUERTO RICO

OFFICE OF THE COMMISSIONER OF INSURANCE

Circular Letter E-6-1357-94

June 28, 1994

TO ALL FOREIGN INSURERS DOING BUSINESS IN PUERTO RICO

Re: Premium Tax Return for the
Semester ending June 30, 1994

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 our 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, 1994, must be paid on or before September 30, 1994. 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.

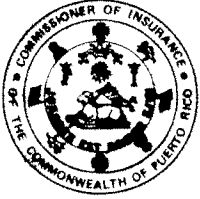
Strict compliance with the above is hereby required.

Cordially yours,

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

Juan Antonio García
Commissioner of Insurance

Enclosure



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 = \$_____
- B. Special contribution: Line B + Line D = \$_____
- C. Premium tax: (Line A + Line C) - Line E = \$_____



COMMONWEALTH OF PUERTO RICO

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 = \$ _____