

**2020 ANNUAL PREMIUM TAX FILING INFORMATION  
INTERGOVERNMENTAL RISK MANAGEMENT POOLS**  
(For year ending December 31, 2020)

**The Department highly encourages electronic filing through OPTins.  
Instructions for electronic filing can be found at [www.optins.org](http://www.optins.org)**

If you file a paper premium tax return, please send filing, required documentation, original signature page, and payment to the address below:

**Overnight Mail: Use Street Address**  
Nebraska Department of Insurance  
1135 M St, Suite 300  
Lincoln, NE 68508

**Postal Service Address:**  
Nebraska Department of Insurance  
P. O. Box 82089  
Lincoln, NE 68501-2089

\*\*\*Please note the Department may be changing their physical address during 2021. Please verify the current address on the Department website prior to sending anything hard copy.\*\*\*

1. **ANNUAL STATEMENT:** The annual report is required to be filed with this Department on or before March 1, 2019, unless the Director has given approval for a different twelve-month period in order to correspond with the applicable fiscal year established by the pool per Nebraska Revised Statute 44-4310.
2. **RECONCILIATION OF CALENDAR YEAR TAXES:** Must complete reconciliation of calendar taxes schedule and attach to annual tax return.
3. **PAYMENT:** All checks must be made payable to the **NEBRASKA DEPARTMENT OF INSURANCE**. Separate checks must be submitted for each company within a group. The NAIC number must appear on the company check.
4. **QUESTIONS:** If you have questions, please direct them to Martha Hettenbaugh at [Martha.hettenbaugh@nebraska.gov](mailto:Martha.hettenbaugh@nebraska.gov) or (402) 471-2201.

## Reconciliation of Calendar Year Taxes

In the event that the fiscal year-end financial report of the intergovernmental risk pool is as of a date other than December 31st, then this schedule should be completed in order to reconcile the information as being shown in the calendar year tax return to the information as found in the last annual financial statement filed with the Nebraska Department of Insurance.

Name of Intergovernmental Risk Pool \_\_\_\_\_  
 Last filed financial report was as of fiscal year ending \_\_\_\_\_  
 This schedule for the tax year of \_\_\_\_\_

**GROSS DIRECT CONTRIBUTIONS (PREMIUMS):**

Reported figure in filed fiscal year-end financial report \_\_\_\_\_  
 Less: Previously reported in prior fiscal year end report \_\_\_\_\_ -  
 Plus: To be included in next year's fiscal year-end report \_\_\_\_\_ +  
 Equals amount in current calendar year *tie to Section II line 1 or 8 or 14* \_\_\_\_\_

**AMOUNT PAID FOR EXCESS OR AGGREGATE INSURANCE:**

Reported figure in filed fiscal year-end financial report \_\_\_\_\_  
 Less: Previously reported in prior fiscal year end report \_\_\_\_\_ -  
 Plus: To be included in next year's fiscal year-end report \_\_\_\_\_ +  
 Equals amount in current calendar year *tie to Section II line 3 or 9 or 15* \_\_\_\_\_

**DIVIDENDS AND CONTRIBUTIONS PAID OR CREDITED TO POLICYHOLDERS:**

Reported figure in filed fiscal year-end financial report \_\_\_\_\_  
 Less: Previously reported in prior fiscal year end report \_\_\_\_\_ -  
 Plus: To be included in next year's fiscal year-end report \_\_\_\_\_ +  
 Equals amount in current calendar year *tie to Section II line 4 or 10 or 16* \_\_\_\_\_

**GROSS DIRECT CONTRIBUTIONS (PREMIUMS) ON WORKERS COMPENSATION:**

Reported figure in filed fiscal year-end financial report \_\_\_\_\_  
 Less: Previously reported in prior fiscal year end report \_\_\_\_\_ -  
 Plus: To be included in next year's fiscal year-end report \_\_\_\_\_ +  
 Equals amount in current calendar year *tie to Section III line 21* \_\_\_\_\_

**WORKERS COMPENSATION PAID LOSSES:**

Annual paid WC losses as reported in filed fiscal year-end financial report \_\_\_\_\_  
 Less: paid WC losses included in prior fiscal year end report \_\_\_\_\_ -  
 Plus: paid WC losses to be included in next year's fiscal year-end report \_\_\_\_\_ +  
 Equals total WC paid losses in current calendar *tie to Section IV line 26* \_\_\_\_\_