

*Commonwealth of Kentucky, Office of Insurance*  
**CITY, COUNTY, OR URBAN COUNTY GOVERNMENT INSURANCE PREMIUM TAX**  
**ANNUAL RECONCILIATION**

**FILER INFORMATION**

**Complete either the information for a direct writer or surplus lines broker depending upon the filer type.**

<b>Insurance Company (Direct Writer):</b>		<b>Surplus Lines Broker:</b>	
Name		(Name)	
		(Title)	
Address		(Address)	
City, State, ZIP		(Phone)	
Phone		(Email Address)	
Email Address			
Employer Identification Number		<b>Account Number</b> _____	
NAIC Number		<b>Tax Year Ending</b> _____	

Name of City, County, or Urban County Government: **LOUISVILLE METRO, KENTUCKY**

**SECTION I**

	Established Tax Rate % (1)	Premiums Collected (2)	Tax Payable [(1) x (2)] (3)	Collection Fee Retained (4)	Collected from Policyholders (5)	Additional Tax Due or (Overpayment) (6)
<b>1<sup>ST</sup> QUARTER</b>						
<i>Casualty</i>						
<i>Fire &amp; Allied Perils</i>						
<i>Inland Marine</i>						
<i>Life</i>						
<i>Motor Vehicle</i>						
<i>All Other Risks</i>						
<i>Health (1)</i>						
<b>(1) Note &gt; Include only premiums received in the Metro Louisville Urban Service District (formerly the City of Louisville) on the Health Line.</b>						
<i>Credits (Form LGT 142)</i>						
<b>Total</b>						
<b>2<sup>ND</sup> QUARTER</b>						
<i>Casualty</i>						
<i>Fire &amp; Allied Perils</i>						
<i>Inland Marine</i>						
<i>Life</i>						
<i>Motor Vehicle</i>						
<i>All Other Risks</i>						
<i>Health (1)</i>						
<b>(1) Note &gt; Include only premiums received in the Metro Louisville Urban Service District (formerly the City of Louisville) on the Health Line.</b>						
<i>Credits (Form LGT 142)</i>						
<b>Total</b>						

**FORM LGT 140**

**MAILING ADDRESS: LOUISVILLE METRO REVENUE COMMISSION**  
**P.O. BOX 37740 • LOUISVILLE, KENTUCKY 40233-7740**

Telephone: (502) 574-4860 • www.metrorevenue.org • Fax: (502) 574-4818 • taxhelp@metrorevenue.org • TDD: (502) 574-4811

<b>SECTION I (Continued)</b>						
	Established Tax Rate % (1)	Premiums Collected (2)	Tax Payable [(1) x (2)] (3)	Collection Fee Retained (4)	Collected from Policyholders (5)	Additional Tax Due or (Overpayment) (6)
<b>3<sup>RD</sup> QUARTER</b>						
<i>Casualty</i>						
<i>Fire &amp; Allied Perils</i>						
<i>Inland Marine</i>						
<i>Life</i>						
<i>Motor Vehicle</i>						
<i>All Other Risks</i>						
<i>Health (1)</i>						
<b>(1) Note &gt; Include only premiums received in the Metro Louisville Urban Service District (formerly the City of Louisville) on the Health Line.</b>						
<i>Credits (Form LGT 142)</i>						
<b>Total</b>						
<b>4<sup>TH</sup> QUARTER</b>						
<i>Casualty</i>						
<i>Fire &amp; Allied Perils</i>						
<i>Inland Marine</i>						
<i>Life</i>						
<i>Motor Vehicle</i>						
<i>All Other Risks</i>						
<i>Health (1)</i>						
<b>(1) Note &gt; Include only premiums received in the Metro Louisville Urban Service District (formerly the City of Louisville) on the Health Line.</b>						
<i>Credits (Form LGT 142)</i>						
<b>Total</b>						
<b>ANNUAL TOTALS</b>						
<i>Casualty</i>						
<i>Fire &amp; Allied Perils</i>						
<i>Inland Marine</i>						
<i>Life</i>						
<i>Motor Vehicle</i>						
<i>All Other Risks</i>						
<i>Health (1)</i>						
<b>(1) Note &gt; Include only premiums received in the Metro Louisville Urban Service District (formerly the City of Louisville) on the Health Line of Insurance.</b>						
<i>Credits (Form LGT 142)</i>						
<b>Total</b>						

<b>SECTION II - COMPUTATION OF ADDITIONAL PAYMENT DUE</b>					
<i>(Do not complete if no additional tax is due for any quarter.)</i>					
<i>Quarter</i>	<i>Tax Balance Due</i>	<i>Annual Interest Rate</i>	<i>Interest Due</i>	<i>Total Tax and Interest Due</i>	<i>Date Tax Was Paid</i>
1st					
2 <sup>nd</sup>					
3rd					
4th					
<b>Total</b>					





*Commonwealth of Kentucky, Office of Insurance*  
**CITY, COUNTY, OR URBAN COUNTY GOVERNMENT INSURANCE PREMIUM TAX  
 ANNUAL RECONCILIATION FOR ALL TAX YEARS PRIOR TO AND INCLUDING 2004**

**FILER INFORMATION**

**Complete either the information for a direct writer or surplus lines broker depending upon the filer type.**

<b>Insurance Company (Direct Writer):</b>		<b>Surplus Lines Broker:</b>	
Name		(Name)	
		(Title)	
Address		(Address)	
		(Phone)	
City, State, ZIP		(Email Address)	
Phone			
Email Address		<b>Account Number</b> _____ <b>Tax Year Ending</b> _____	
Employer Identification Number			
NAIC Number			

Name of City, County, or Urban County Government: **JEFFERSON COUNTY, KENTUCKY**

**SECTION I**

	Established Tax Rate % (1)	Premiums Collected (2)	Tax Payable [(1) x (2)] (3)	Collection Fee Retained (4)	Collected from Policyholders (5)	Additional Tax Due or (Overpayment) (6)
<b>1<sup>ST</sup> QUARTER</b>						
<i>Casualty</i>						
<i>Fire &amp; Allied Perils</i>						
<i>Inland Marine</i>						
<i>Life</i>						
<i>Motor Vehicle</i>						
<i>All Other Risks</i>						
<i>Health (1)</i>						
<b>(1) Note &gt; Include only premiums received in the Metro Louisville Urban Service District (formerly the City of Louisville) on the Health Line.</b>						
<i>Credits (Form LGT 142)</i>						
<b>Total</b>						
<b>2<sup>ND</sup> QUARTER</b>						
<i>Casualty</i>						
<i>Fire &amp; Allied Perils</i>						
<i>Inland Marine</i>						
<i>Life</i>						
<i>Motor Vehicle</i>						
<i>All Other Risks</i>						
<i>Health (1)</i>						
<b>(1) Note &gt; Include only premiums received in the Metro Louisville Urban Service District (formerly the City of Louisville) on the Health Line.</b>						
<i>Credits (Form LGT 142)</i>						
<b>Total</b>						

**FORM LGT 140**

**MAILING ADDRESS: LOUISVILLE METRO REVENUE COMMISSION  
 P.O. BOX 37740 • LOUISVILLE, KENTUCKY 40233-7740**

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<b>SECTION I (Continued)</b>						
	Established Tax Rate % (1)	Premiums Collected (2)	Tax Payable [(1) x (2)] (3)	Collection Fee Retained (4)	Collected from Policyholders (5)	Additional Tax Due or (Overpayment) (6)
<b>3<sup>RD</sup> QUARTER</b>						
<i>Casualty</i>						
<i>Fire &amp; Allied Perils</i>						
<i>Inland Marine</i>						
<i>Life</i>						
<i>Motor Vehicle</i>						
<i>All Other Risks</i>						
<i>Health (1)</i>						
<b>(1) Note &gt; Include only premiums received in the Metro Louisville Urban Service District (formerly the City of Louisville) on the Health Line.</b>						
<i>Credits (Form LGT 142)</i>						
<b>Total</b>						
<b>4<sup>TH</sup> QUARTER</b>						
<i>Casualty</i>						
<i>Fire &amp; Allied Perils</i>						
<i>Inland Marine</i>						
<i>Life</i>						
<i>Motor Vehicle</i>						
<i>All Other Risks</i>						
<i>Health (1)</i>						
<b>(1) Note &gt; Include only premiums received in the Metro Louisville Urban Service District (formerly the City of Louisville) on the Health Line.</b>						
<i>Credits (Form LGT 142)</i>						
<b>Total</b>						
<b>ANNUAL TOTALS</b>						
<i>Casualty</i>						
<i>Fire &amp; Allied Perils</i>						
<i>Inland Marine</i>						
<i>Life</i>						
<i>Motor Vehicle</i>						
<i>All Other Risks</i>						
<i>Health (1)</i>						
<b>(1) Note &gt; Include only premiums received in the Metro Louisville Urban Service District (formerly the City of Louisville) on the Health Line of Insurance.</b>						
<i>Credits (Form LGT 142)</i>						
<b>Total</b>						

<b>SECTION II - COMPUTATION OF ADDITIONAL PAYMENT DUE</b>					
<i>(Do not complete if no additional tax is due for any quarter.)</i>					
<i>Quarter</i>	<i>Tax Balance Due</i>	<i>Annual Interest Rate</i>	<i>Interest Due</i>	<i>Total Tax and Interest Due</i>	<i>Date Tax Was Paid</i>
1st					
2 <sup>nd</sup>					
3rd					
4th					
<b>Total</b>					



**INSTRUCTIONS FOR FILING LOCAL GOVERNMENT INSURANCE  
PREMIUM TAX ANNUAL RECONCILIATION (FORM LGT 140)**

(KRS 91A.080: 806 KAR 2:090, 2:095, 2:096, and 2:097)

1. THIS FORM MUST BE FILED ON OR BEFORE MARCH 31<sup>ST</sup> OF EACH YEAR with the city, county, charter county, consolidated local government, or urban-county government to which it applies, and a copy to the Office of Insurance, Local Government Premium Tax Unit, P.O. Box 517, Frankfort, Kentucky, 40602, accompanied by a \$5.00 fee per insurer payable to the Kentucky State Treasurer. Where there are no premiums collected within any of the taxing authorities, see #7 below. Inquiries regarding the preparation of the annual reconciliation should be directed to the address above or the Louisville Metro Revenue Commission at (502) 574-4860. Our office is located at 617 West Jefferson Street, Louisville, Kentucky 40202.
2. EACH INSURER/BROKER MUST FILE. GROUP FILINGS ARE NOT ACCEPTABLE. Always give the employer identification number assigned by the IRS and other required information, including the telephone number of the person preparing the return and the name and address of the Surplus Lines Broker. Please do not staple the filings.
3. Each tax return for each city, county, charter county, consolidated local government, or urban-county government must bear the certification (signature of preparer and date prepared) as shown on the return.
4. Any license fee or tax not paid on or before the due date shall bear interest at the tax interest rate as defined in KRS 131.010(6) from the date due until paid. Such interest is payable to the cities, counties, charter counties, consolidated local governments, or urban-county governments.
5. The tax rates may change effective July 1. Be certain to obtain the correct tax percentage from the Kentucky Office of Insurance.
6. If the insurer/broker has collected no premiums within any taxing authority for the kinds of insurance subject to this tax, the insurer/broker shall notify the Office of Insurance by completing Form LGT-140 and state the reason that no Kentucky Local Government Premium Taxes were due. Thus report shall contain the signature of the company official or other person responsible for preparing the report and be accompanied by a fee of \$5.00 per insurer/broker. An insurer/broker shall not file Form LGT-140 with cities, counties, charter counties, consolidated local governments, or urban-county governments where the tax liability is "NONE".
7. Reports that are not legible will not be accepted.
8. Annual reconciliations must be filed by tax year. We cannot approve more than one form per company for any city, county, charter county, consolidated local government, or urban-county government. When errors are found, a new annual reconciliation must be filled out in its entirety and amended to include corrections. Submit the amended form to the city/county/government along with additional money due, if applicable, and a copy of the form to the Office of Insurance.

9. SPECIAL INSTRUCTIONS RELATED TO SURPLUS LINES BROKERS

Annual reconciliations shall be filed with the Office of Insurance and the applicable local government by the surplus lines broker. Each return submitted to the local governments shall include a listing of the insurance companies that supplied the coverage for which the premiums and taxes are being reported. This information shall be listed in Section II of Form LGT-140. **Please note that surplus lines brokers are not required to submit a separate Form LGT-140 to each municipality for each insurance company through which insurance business was exported.**

10. PROPER COMPLETION OF THE ANNUAL RECONCILIATION

The Office of Insurance has automated the Kentucky Local Government Premium Tax information.

**A. SECTION I**

QUARTERLY INFORMATION:

Column 1: Use the tax rate in effect for each quarter for each line of coverage. If premiums were returned at a different rate, they must be listed as a separate line item within that line of coverage.

Column 2: Include all premiums received at an insurer's home, administrative, or regional offices during a calendar quarter for the lines of coverage subject to LGPT. **This column is for the reporting of premiums only. Do not add the amount of taxes collected or paid to the amount reported in this column.**

Column 3: This is the amount actually due the city/county for each quarter (check schedule for minimum taxes or flat fees). In this column, **always** indicate the amount of tax that should have been paid even when filing amended reconciliations.

Column 4: The collection fee shall be 15% of the tax or 2% of the premium, whichever is less. (The collection fee is not to be deducted from the tax payable.)

Column 5: When the tax payable (the amount in Column 3) is assessed upon the policyholder, Column 5 is the total of Columns 2 and 3. When the tax and collection fee are assessed upon the policyholder, Column 5 is the total of Columns 2, 3 and 4. If the tax and collection fee are paid solely by the insurer/broker, Column 5 will equal Column 2.

Column 6: This is used when there was an error reported in Column 3 on the quarterly filings (Form LGT-141) to the city/county. When any additional tax is due the city/county, the amount should be shown in Column 6 and also in Section II for computation of interest due. Any overpayment should be shown in Column 6 and taken in subsequent quarters.

Credits (Form LGT-142): In the columns for the line listed "Credits (Form LGT 142), please fill out for each quarter and compute the total in the "Annual Totals" section. **FOR THIS SCHEDULE**, there are four (4) cities in Jefferson County that need a Form LGT-142 filed: Glenview Manor, Kingsley, Ten Broeck, and Watterson Park. Therefore, take the appropriate credits given for each city and pay the difference to Louisville Metro. The city of Jeffersontown, in Jefferson County, levies a flat fee. Therefore, no credit is allowed and all premiums in Jeffersontown must be reported to Louisville Metro, Kentucky.

ANNUAL TOTALS: Total annual figures for premiums received, tax payable, and interest paid are necessary.

## **B. SECTION II**

This section must be completed for all taxes that were not paid. Be certain to give totals for "Interest Due" and "Total Tax and Interest Due," along with "Date Tax Was Paid." Interest is computed from the date the tax was due (30 days after the end of each calendar quarter) until the date the tax is paid at the interest rate prescribed by the Kentucky Revenue Cabinet. The Kentucky Department of Revenue has set the annual interest rate for the 2008 tax year at 8%.

## **C. SECTION III**

Surplus lines brokers filing LGT-140 in accordance with KRS 304.10 shall complete Section II. Each return submitted to the local governments by surplus lines brokers shall include a listing of the insurance companies that supplied the coverage for which the premiums and taxes are being reported. **Please note that surplus lines brokers are not required to submit a separate Form LGT-140 to each municipality for each insurance company through which insurance business was exported.**

## **D. SECTION IV**

Filings will not be approved without the proper certificate (signature of preparer and date prepared).