

Commonwealth of Kentucky, Office of Insurance

CITY, COUNTY, OR URBAN COUNTY GOVERNMENT QUARTERLY INSURANCE PREMIUM TAX RETURN

FILER INFORMATION

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

Insurance Company (Direct Writer):		Surplus Lines Broker:	
Name		Name	
		Address	
Address		City, State, ZIP	
		Phone	
City, State, ZIP		Email Address	
Phone		Account Number _____ For the Quarter Ending _____	
Email Address			
Employer Identification Number			
NAIC Number			

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

IF NO PREMIUMS WERE RECEIVED, WRITE "NONE" ON FORM, SIGN, AND RETURN.

	(1)	(2)	(3)	(4)	(5)
Line of Insurance	Established Tax Rate (%)	Premiums Collected	Tax Payable (Column 1 x Column 2)	Collection Fee Retained	Amount Collected from Policyholders
<i>Casualty:</i>	_____	_____	_____	_____	_____
<i>Fire & Allied Perils:</i>	_____	_____	_____	_____	_____
<i>Inland Marine:</i>	_____	_____	_____	_____	_____
<i>Life:</i>	_____	_____	_____	_____	_____
<i>Motor Vehicle:</i>	_____	_____	_____	_____	_____
<i>Other:</i>	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
<i>Health (1):</i>	_____	_____	_____	_____	_____
(1) Note > Include only premiums received in the Metro Louisville Urban Service District (formerly the City of Louisville) on the Health Line of Insurance.					
<i>Credits: (Form LGT 142)</i>	_____	_____	_____	_____	_____
Total:	_____	_____	_____	_____	_____

I hereby certify that the information provided is an accurate statement of the premiums collected.

Signature of Person Responsible for Preparing This Return/Title

Date: _____

FORM LGT 141

**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

**INSTRUCTIONS FOR FILING
QUARTERLY INSURANCE PREMIUM TAX RETURN (FORM LGT 141)
FOR LOUISVILLE METRO, KENTUCKY
(Pursuant to KRS 91A.080; 806 KAR 2:090, 2:095, 2:096 and 2:097)**

1. This form is to be used as a quarterly tax return to be filed with cities, counties, or urban-county governments. This form must be filed within **thirty (30) days after the end of the calendar quarter** to which it applies.
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.
3. "Premiums collected" (Column 2) means premiums actually received at an insurer's home, administrative, or regional offices during a calendar quarter. **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.**
4. "Tax Payable" (Column 3) is the city/county tax rate times the amount of premium collected. If a city/county has a minimum tax, you must pay at least that amount quarterly when there is a tax liability.
5. The "Collection Fee" (Column 4) shall be fifteen percent (15%) of the tax payable or two percent (2%) of the premium, whichever is less. (The collection fee is an "add-on" and cannot be deducted from the tax payable.)
6. 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 collections fee are paid solely by the insurer/broker, Column 5 will equal Column 2.
7. SPECIAL INSTRUCTIONS RELATED TO SURPLUS LINES BROKERS:

Separate quarterly tax returns shall be submitted to 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 the designated section of Form LGT-141. **Please note that surplus lines brokers are not required to submit a separate Form LGT-141 to each municipality for each insurance company through which insurance business was exported.**
8. Credits (Form LGT 142) are only used where all of the following are true: the risk is located within the city limits; the county in which the city is located also imposes a tax; the county issued its ordinance on or after July 13, 1990; and the county license fee or tax for the applicable category is higher than the city license fee or tax. Form LGT-142 can be downloaded from our website, www.metrorevenue.org, by selecting Forms and Publications.
8. Each tax return for each city, county, charter county, consolidated local government, or urban-county government must bear the certification statement as shown.
9. 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 cities or counties or urban county governments.
10. Inquiries regarding the preparation of the tax return should be directed to the Local Government Premium Tax Unit, Kentucky Office of Insurance, P.O. Box 517, Frankfort, Kentucky 40602.

The tax return on the reverse side is the Quarterly Insurance Premium Tax Return that must be filed for Louisville Metro, Kentucky. Write "**NONE**" on the form, if you did not receive any taxable premiums within the jurisdiction. If you have any questions, please contact the Louisville Metro Revenue Commission at (502) 574-4803. Our office is located at 617 West Jefferson Street, Louisville, Kentucky 40202.

A street index search file is available on our website, www.metrorevenue.org, by clicking on the "**Map It**" icon located on our home page. This search file can be used to determine if a risk is located within the Metro Louisville Urban Service District or the Louisville Metro, Kentucky, jurisdiction. If you have questions or need assistance when using this site, please call (502) 574-4860.

**INSTRUCTIONS FOR FILING FORM LGT 142:
INSURANCE TAX CREDITS AGAINST LOUISVILLE METRO, KY, TAXES**

KRS 91A.080(12) requires insurance companies to credit city license fees or taxes against the county license fees or taxes imposed for the same license fees or taxes imposed by the county. This credit only applies if the county ordinance was enacted on or after July 13, 1990.

QUARTERLY CREDITS: In the columns for the line listed “Credits (Form LGT 142), please fill out for the quarter and compute the total in the “Totals” section. **For this schedule**, the cities of Glenview Manor, Kingsley, Ten Broeck, and Watterson Park are located in Jefferson County, Kentucky. Therefore, take the appropriate credits given for each city and pay the difference to Louisville Metro, Kentucky. The City of Jeffersontown, in Jefferson County, Kentucky, levies a flat fee. Therefore, no credit is allowed and all premiums in Jeffersontown must be reported to the urban-county government of Louisville Metro, Kentucky.