



**LOUISIANA DEPARTMENT OF INSURANCE**  
 TAX DIVISION  
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**2020 FORM 1425**  
**MILITARY DISCOUNT**  
**TAX CREDIT REPORT**

**DUE MARCH 1, 2021**

**I. Insurer Information:**

	NAIC Number	Annual Statement Year
Insurance Company Name	Contact Person Name	
Insurance Company Address	Contact Person Title	
	Contact Person E-Mail Address	
	Contact Person Phone Number	

**II. Credit/Policy Information:**

1. Total Number of Policies Written on Active Military Personnel	▶ ▶ ▶ ▶ ▶	
2. Total End-of-Year Tax Credit Sought Relative to the Military Discount	▶ ▶ ▶ ▶ ▶	\$
3. Total <b>GROSS</b> Direct Written Premium Prior to Application of the Military Discount	▶ ▶	\$
4. Total <b>NET</b> Direct Written Premium Following Application of the Military Discount	▶ ▶	\$

**III. Statutory Requirements:**

Louisiana Revised Statutes 22:1482 states, in part, the following:

- B. "Insurers providing the discount authorized by this Section to active military personnel shall be entitled to a credit that shall be applied toward the premium taxes imposed under R.S. 22:838 and 831 in an amount equal to the discount actually provided. To the extent an insurer's credit authorized in this Section exceeds the insurer's premium tax liability, the amount of credit not used to offset premium taxes due shall be considered overpaid taxes and shall be refundable to the insurer, without interest. Such insurers shall submit to the commissioner of insurance the documents, evidence, and proof required, in accordance with the rules and regulations adopted by the commissioner, to establish the discounts actually provided.
- C. The commissioner of insurance shall adopt rules and regulations, in accordance with the Administrative Procedure Act, to implement the provisions of this Section. The rules and regulations shall include and not be limited to the following:

(4) A listing of the documents, evidence, and proof necessary to establish a valid claim."

**IV. Filing Requirements:**

In order to comply with the filing requirement in L.R.S. 22:1482 and Regulation 81, all insurers must comply with the following instructions concerning the filing and format of the Military Discount Tax Credit Report:

1. Filing Instructions:  
 The Military Discount Tax Credit Report is due **annually** on or before **March 1**. This form and supporting spreadsheet formatted according to instructions contained in number 2 below **must** be completed and uploaded when filing the Form 1061 online.
2. Military Discount Tax Credit Report Format:  
 The total tax credit reported on this report must reconcile with the total tax credit reported on Form 1061 filed for the same filing year. The tax credit's supporting information requested on Page 2 of this form must be filed in an **Excel spreadsheet**. The spreadsheet must include the information requested in Table A and Table B on page 2 of this form in the order it appears with no exceptions.

**TABLE A** **Producer Production Report Header** - list only once and at the top left position on the spreadsheet.

DATA ROW DESCRIPTION	CONTENT TYPE
NAIC NUMBER	NUMERIC
INSURANCE COMPANY NAME	TEXT
ANNUAL STATEMENT YEAR	NUMERIC
TOTAL NUMBER OF POLICIES WRITTEN ON ACTIVE MILITARY PERSONNEL	NUMERIC
TOTAL END-OF-YEAR TAX CREDIT SOUGHT RELATIVE TO THE MILITARY DISCOUNT	NUMERIC (INCLUDE CENTS, WITH DECIMAL".")
TOTAL <b>GROSS</b> DIRECT WRITTEN PREMIUM PRIOR TO APPLICATION OF THE MILITARY DISCOUNT	NUMERIC (INCLUDE CENTS, WITH DECIMAL".")
TOTAL <b>NET</b> DIRECT WRITTEN PREMIUM FOLLOWING APPLICATION OF THE MILITARY DISCOUNT	NUMERIC (INCLUDE CENTS, WITH DECIMAL".")

**TABLE B** **Producer and Policy Information** - list data horizontally across spreadsheet for each policy or amendment to each policy allocated to Louisiana.

COLUMN HEADINGS & DATA ROW DESCRIPTION	COLUMN CONTENT TYPE
POLICY NUMBER	ALPHANUMERIC
POLICY EFFECTIVE DATE	MMDDYY (NUMERIC)
POLICY EXPIRATION DATE	MMDDYY (NUMERIC)
GROSS DIRECT WRITTEN PREMIUM BEFORE MILITARY DISCOUNT	NUMERIC (INCLUDE CENTS, WITH DECIMAL ".")
NET DIRECT WRITTEN PREMIUM AFTER MILITARY DISCOUNT	NUMERIC (INCLUDE CENTS, WITH DECIMAL ".")
DOLLAR VALUE OF MILITARY DISCOUNT APPLIED TO POLICY	NUMERIC (INCLUDE CENTS, WITH DECIMAL ".")

**Certification**

I, \_\_\_\_\_, do hereby certify that I am  
Name and Title

an officer of \_\_\_\_\_, and the information reported on  
Insurer's Name

this form is complete, true, and accurate and is representative of compliance with L.R.S. 22:1482 to the best of my knowledge, information, and belief:

\_\_\_\_\_  
Officer of Insurer

\_\_\_\_\_  
Date