NEAR FINAL DRAFT 8/12/25

DEPARTMENT OF REVENUE

2025 M11, Insurance Premium Tax Return for Property and Casualty Companies

Due March 1, 2026

Check if: [X] Amended Return

* 2 2 6 2 8 1 *

Print or Type

Name of Insurance Company	FEIN	Minnesota Tax ID *(required)*
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	0123456789	0123456789

Mailing Address	Check if New Address	NAIC Number	State/Country of Incorporation
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	[X]	0123456789	0123456789

City	State	Zip Code	Contact Person
XXXXXXXXXXXXXXXXXXXXXXXXX	XX	XXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Email Address	Daytime Phone	Fax Number	
XXXXXXXXXXXXXXXXXXXXXXXXX	12345678900	012345678900	012345678900

Type of Company: [X] Stock [X] Mutual [X] Other: _____

Type of Premiums (Check All That Apply) [X] Auto [X] Fire/Property [X] Bail Bonds [X] Title [X] Liability [X] Other XXXXXXXXXXXXXX

This Return Includes: [X] M11B [X] IG259 [X] IG258 [X] M11AR

Premiums

Property, Casualty and Title Premiums		A - State of Incorporation Basis	B - Minnesota Basis
1 Minnesota fire and other premiums *(see instructions)*	1	0123456789	0123456789
2 Accident and health premiums	2	0123456789	0123456789
3 Total Minnesota direct business *(add lines 1 and 2)*	3	0123456789	0123456789
4 Minnesota business assumed from unauthorized insurers *(reinsurance)*	4	0123456789	
5 Other additions *(itemize on a separate schedule)*	5	0123456789	0123456789
6 Gross taxable business *(add lines 3 through 5)*	6	0123456789	0123456789

Deductions

7 Direct ocean-marine premiums	7	0123456789	
8 Dividends paid in cash *(see instructions)*	8	0123456789	0123456789
9 Other nontaxable business and dividends *(attach a schedule)*	9	0123456789	0123456789
10 Total deductions *(add lines 7 through 9)*	10	0123456789	0123456789

Amount Due/Overpaid

11 Net taxable business *(subtract line 10 from line 6)*	11	0123456789	0123456789

Continue on line 15 of page 2.

12 Tax due (or overpaid). Enter amount from line 35	12		0123456789
13 a Additional charge for underpaying estimated tax *(determine from worksheet in the instructions, page 5)*	13a	0123456789	
b Penalty *(see instructions)*	13b	0123456789	
c Interest *(see instructions)*	13c	0123456789	
Total *(add lines 13a through 13c)*	13		0123456789
14 **TOTAL AMOUNT DUE (or overpaid)** *(add lines 12 and 13)*	14	0123456789	

If you owe additional tax:

Payment method: [X] Electronic payment [X] Check (payable to Minnesota Revenue; write MN tax ID number on check; attach voucher)

Enter amount paid 0123456789 Date paid 0123456789

(If amount paid is different from amount due on line 14, attach an explanation.)

If you overpaid:

Amount on line 14 to be credited to next year's estimated tax 0123456789

Amount on line 14 to be refunded 0123456789

I declare that this return is correct and complete to the best of my knowledge and belief.

I confess judgment to the state of Minnesota for the amount of tax shown due to the extent not timely paid.

Sign Here

Authorized Signature	Title	Date	Daytime Phone
XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXX	XXXXXXX	XXXXXXXXXXX
Signature of Preparer	**Print Name of Preparer**	**Date**	**Daytime Phone**
XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXX	XXXXXXX	XXXXXXXXXXX

[X] I authorize the Minnesota Department of Revenue to discuss this tax return with the preparer.

Mail to: Minnesota Department of Revenue, Mail Station 1780, 600 N. Robert St., St. Paul, MN 55146-1780. Do not send to the Minnesota Department of Commerce

DEPARTMENT OF REVENUE

2025 M11, Insurance Premium Tax Return for Property and Casualty Companies (Continued)

Calculate Your Adjusted Liability

			A State of Incorporation Basis	B Minnesota Basis
15	Net taxable business *(enter amounts from line 11)*	15	0123456789	0123456789
16	Premium tax percentage rate*	16	0123456789 %	0123456789 %*
17	Premium tax liability *(multiply line 15 by percentage on line 16)*	17	0123456789	0123456789
18	Fire insurance tax liability *(from M11AR, line 12. Attach M11AR)*	18	0123456789	
19	Other taxes *(itemize on a separate schedule)*	19	0123456789	
20	Total premium tax liability *(add lines 17, 18 and 19)*	20	0123456789	0123456789
21	Licenses and fees *(from M11B, line 10. Attach M11B)*	21	0123456789	0123456789
22	Total taxes, licenses and fees *(add lines 20 and 21)*	22	0123456789	0123456789
23	Enter amount from line 22, Column A or B, whichever is greater	23		0123456789
24	Total licenses and fees *(from M11B, line 11. Attach M11B)*	24		0123456789
25	Subtract line 24 from line 23 *(if zero or less, skip lines 26 through 30, and enter this amount on line 31)*	25		0123456789
26	Minnesota Guaranty Fund Association offset *(see instructions)*	26		0123456789
27	Minnesota Joint Underwriting Association (JUA) assessment *(see instructions)*	27		0123456789
28	Short Line Railroad Transfer Credit *(attach credit certificate)*	28		0123456789
29	Film Production Credit *(attach credit certificate)*	29		0123456789
30	State Housing Tax Credit **Enter the credit certificate number from State Housing: SHTC -** 1234- 5678900000	30		0123456789
31	Tax before refundable credits. If line 25 is zero or less, enter the amount from line 25. If line 25 is positive, subtract any amounts on lines 26-30 from line 25. (If result is less than zero, enter zero)	31		0123456789
32	Credit for historic structure rehabilitation **(must attach credit certificate) and enter NPS project number**: 0123456789	32		0123456789
33	Tax liability *(subtract line 32 from line 31)*	33		0123456789

Tax Prepayments and Amount Due/Overpaid

34	a Prior year's overpayment	34a	0123456789	
	b Estimated payment March 15	34b	0123456789	
	c Estimated payment June 15	34c	0123456789	
	d Estimated payment Sept. 15	34d	0123456789	
	e Estimated payment Dec. 15	34e	0123456789	
	Add lines 34a through 34e	34		0123456789
35	Tax due (or overpaid) *(subtract line 34 from line 33)* **Enter on line 12 on page 1.**	35		0123456789

* **Line 16 — Tax Rates for Minnesota Basis** (check one)

- [X] 1% for mutual property and casualty insurance companies with total assets of $5 million or less at the end of the calendar year. Enter total assets at end of year: $_____
- [X] 1.26% for mutual insurance companies that sell both property and casualty insurance that had total assets greater than $5 million at the end of the calendar year, but less than $1.6 billion on Dec. 31, 1989.
- [X] 2% for insurance companies not listed above.