WC-10-A
Revised 9-2011

ASI

Workers' Compensation

Multiple Injury Trust Fund (MITF) Assessment Report

Use For Assessment Period 7-1-11 thru 6-30-12

(Individual Self-Insured Employers)

for quarter ending _____

Remit the MITF assessment, together with this report, to the Oklahoma Tax Commission for this calendar quarter by the 15th day of the following month. Failure to timely remit, or to notify the Workers' Compensation Court Administrator of the payment within 10 days thereof, may result in administrative penalties, including but not limited to, a fine payable to the Administrator equal to the greater of $500.00 or 1% of the unpaid amount.

Federal Employer Identification Number _____

Name of Self-Insured Employer _____

Own Risk Permit Number _____

Street Address _____

City, State and Zip _____

Email Address of Contact Person _____

See reverse side for statutory provisions.

I . Actual paid losses (Excluding loss adjustment expenses and reserves) this quarter _____

2. Multiple Injury Trust Fund assessment (1.98% of line 1) _____

The undersigned hereby certifies, **under penalty of perjury**, that he/she executed this report of his/her free and voluntary will and as the duly authorized representative of the taxpayer named above, that the information and amounts herein contained reflect a true, accurate and complete statement.

Signed _____
Name of Self-Insured Employer

By _____
Name, Title and Phone Number

Mail your report and remittance to:

Oklahoma Tax Commission
Account Maintenance Division
Special Taxes
2501 North Lincoln Blvd
Oklahoma City, OK 73194-0004

Send notice of remittance within 10 days thereof to:

Workers' Compensation Court Administrator
Workers' Compensation Court
1915 N. Stiles Avenue
Oklahoma City, OK 73105-4908

If you have questions, please call (405) 521-3938

Multiple Injury Trust Fund Assessment

(Title 85 OS Section 173, summarized)

Insurance carriers writing workers' compensation insurance in Oklahoma, CompSource Oklahoma, and self-insured employers, including group self-insurance associations, shall pay quarterly to the Oklahoma Tax Commission an assessment for the Multiple Injury Trust Fund in an amount not exceeding six percent (6%) of gross direct written premium (for workers' compensation insurers and CompSource Oklahoma), normal premium (for group self-insurance associations), and actual paid losses (for individual self-insured employers). The assessment rate is determined annually by the Workers' Compensation Court Administrator pursuant to a statutory formula. Notice of the rate is provided to payors by May 1 of each year. The rate is for the four-quarter assessment period of July 1 to June 30. Uninsured employers (those who do not secure their workers' compensation obligations) are assessed five percent (5%) of their total compensation paid for permanent disability and death awards.

Assessments are due on the 15th day of the month following the end of the calendar quarter and are based on the payor's premium or losses, as applicable, during the quarter. Failure to make assessment payments, or to timely notify that payment was made, may result in administrative penalties, including but not limited to, the greater of $500 or 1% of the unpaid amount. Notice of each payment must be given to the Oklahoma Insurance Commissioner, if the payor is an insurance carrier or CompSource Oklahoma, or to the Workers' Compensation Court Administrator, if the payor is an individual or group self-insurer.

Carriers and CompSource Oklahoma may charge one-third (1/3) of the assessment amount to policyholders. Such amount shall not be considered in determining whether any rate is excessive. The remaining two-thirds (2/3) of the assessment amount may not be included in any rate, premium, charge, fee, assessment or other amount to be collected from the policyholder. Insurance carriers and CompSource Oklahoma shall not separately state the amount of the assessment on any invoice or biling assessment.

Tax Rebate - Multiple Injury Trust Fund Assessment

(Title 68 OS Supp. 2002, Section 6101)

A. All parties required to pay an assessment pursuant to Section 173 of Title 85 of the Oklahoma Statutes shall be entitled to receive a rebate equal to two-thirds (2/3) of the amount of the assessment actually paid, subject to application to and approval of the same by the Oklahoma Tax Commission. This rebate shall only apply to assessments due after January 15, 2002. This rebate shall not be considered in determining tax liability of an insurer pursuant to Section 629 of Title 36 of the Oklahoma Statutes.

B. Beginning January 1, 2003, the Oklahoma Tax Commission shall accept applications for rebates from all eligible parties for assessments paid pertaining to the previous calendar year. Beginning the calendar year of 2007, if any party fails to apply for a rebate on or before May 31 of each year, the Tax Commission shall reduce the amount of the rebate in the application by ten percent (10%). No rebates shall be paid until after July 1 of each year.

C. The Oklahoma Tax Commission may promulgate rules as necessary to effectuate the provisions of this act.