**Section 903.50 Boards, Bureaus and Associations**

a) Include:

 Dues, assessments, fees and charges of:

1) Underwriters' boards, rating organizations, statistical agencies, inspection and audit bureaus.

2) Underwriters' advisory and service organizations including such organizations as Insurance Executives Association and Association of Casualty and Surety Companies.

3) Accident and loss prevention organizations.

4) Claim organizations.

5) Underwriting syndicates, pools and associations such as Factory Insurance Association, Oil Insurance Association, assigned risk plans (except Commission and Brokerage, Claim Adjustment Services, and Taxes, Licenses and Fees).

6) Specific payments to boards, bureaus and associations for rate manuals, revisions, fillers, rating plans and experience data.

b) Exclude:

1) Cost of inspection, engineering or accident and loss prevention billed specifically to individual companies (see Surveys and Underwriting Reports).

2) Loss adjustment expenses billed specifically to individual companies (see Claim Adjustment Services).

3) Allowances under reinsurance contracts for board and bureau expenses (see Commission and Brokerage-Reinsurance Assumed and Ceded).

4) Payments to State Industrial Commissions (see Taxes, Licenses and Fees).

5) Payments into State Security Funds (see Taxes, Licenses and Fees).

6) Commission and Brokerage, Claim Adjustment Services, and Taxes, Licenses and Fees of underwriting syndicates, pools, and associations such as Factory Insurance Association and Oil Insurance Association.

7) Cost of survey, credit, moral hazard, character and commercial reports obtained for underwriting purposes (see Surveys and Underwriting Reports).

8) Cost of commercial reporting services (see Surveys and Underwriting Reports).

9) Dues and subscriptions to social or civic clubs or affairs (see Traveling and Entertaining).

10) Dues and subscriptions to accounting, legal, actuarial or similar societies and associations (see Traveling and Entertaining).