

RETALIATION GUIDE

February 2024

TO: Retaliatory Tax Guide Users
FROM: Olivea Myers, Legal Counsel
Patricia E. Cook, Senior Paralegal
RE: State Forms

Volume II of the Retaliation Guide is intended to help you identify the state tax forms used for collecting premium and retaliatory taxes. State tax forms are generally available online, and this chart refers you to the websites where you may view the forms. This chart is a supplement to Volume I of the Retaliation Guide.

If you have any questions regarding the content listed for a state, you should request clarification from the contact or contacts listed for that state. If you have any questions regarding the printing and distribution of copies of any portion of the Retaliation Guide, please contact an NAIC Customer Service Representative at (816) 783-8300 or prodserv@naic.org.



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The Retaliation Guide is intended to provide helpful information about retaliatory and other taxes and assessments. The Guide is not intended to be cited as binding legal authority and does not constitute a formal legal opinion by the NAIC staff on the provisions of state law and should not be relied upon as such. Every effort has been made to provide correct and accurate summaries to assist the reader in targeting useful information. For further details, including any additional adoptions, the statutes and regulations cited should be consulted.

Washington, DC 444 North Capitol Street NW, Suite 700, Washington, DC 20001-1509 p | 202 471 3990 f | 816 460 7493

Kansas City 1100 Walnut Street, Suite 1500, Kansas City, MO 64106-2197 p | 816 842 3600 f | 816 783 8175

New York One New York Plaza, Suite 4210, New York, NY 10004 p | 212 398 9000 f | 212 382 4207

Retaliation: A Guide to State Retaliatory Taxes, Fees, Deposits and Other Requirements

STATE TAX FORMS

Volume II

February 2024

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STATE TAX FORMS

* *State agency that collects premium and retaliatory taxes.*

STATE	DEPARTMENT/AGENCY*	CONTACTS	WEBSITE(S) AND FILING INSTRUCTIONS
AL	Insurance Department	<p>LaKisha Hardy (Premium Tax Supervisor) (334) 241-4114 lakisha.hardy@insurance.alabama.gov</p> <p>Andrea Brown (Surplus Line Brokers/ Unauthorized Insurers) (334) 241-4183 andrea.brown@insurance.alabama.gov</p> <p>Antoinette Thomas (Surplus Line Brokers/ Unauthorized Insurers) (334) 241-4144 antoinette.thomas@insurance.alabama.gov</p> <p>Caitlin Walker (Licensed Insurers) (334) 240-7574 caitlin.walker@insurance.alabama.gov</p>	<p>ALDOI website: https://www.aldoi.gov/</p> <p>OPTins website: https://www.optins.org/</p> <p>Effective October 1, 2018, the Alabama Department of Insurance has mandated the use of OPTins (Online Premium Tax for Insurance) for insurance companies & brokers filing and paying Premium Tax or Surplus Lines.</p> <p>Effective January 3, 2020, the Alabama Department of Insurance has mandated the use of OPTins for insurance companies filing and paying the Annual Fraud Assessment Fee due June 1.</p> <p>Effective January 1, 2023, the Commissioner of Insurance hereby sets the following Annual Insurance Fraud Unit Assessment Fee to \$240, per Alabama Insurance Regulation Chapter 482-1-160.04.</p>
AK	Division of Insurance	<p>Rebecca Nesheim (907) 465-2584 rebecca.nesheim@alaska.gov</p>	<p>www.commerce.alaska.gov/web/ins/</p> <p>OPTins website: https://www.optins.org</p> <p>Alaska requires the tax report and payments be filed and paid through OPTins, see Regulatory Order No. R 17-05; for Surplus Lines, see Regulatory Order No. R 17-08. All certificates should be scanned and uploaded into OPTins as supplemental documents.</p>

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STATE	DEPARTMENT/AGENCY*	CONTACTS	WEBSITE(S) AND FILING INSTRUCTIONS
AZ	Department of Insurance and Financial Institutions	Tax Unit (602) 364-2713 taxunit@difi.az.gov	<p>https://difi.az.gov/</p> <p>OPTins website: https://www.optins.org</p> <p>NOTE: Arizona no longer publishes an “Annual Taxes and Fees Datasheet.”</p> <ol style="list-style-type: none"> 1. From the Department of Insurance and Financial Institutions home page, click the “Insurance” from the dropdown menu select “Premium Tax.” 2. From the “Premium Tax” web page, select the entity domicile and type. <p>All insurers must use the NAIC OPTins system to file and pay taxes and installments. See A.R.S. § 20-224(K). Only use current forms (either from our website or from the NAIC OPTins website), even when amending prior-year tax reports.</p> <p>Beginning January 1, 2020, all surplus lines broker tax reports and payments must be filed electronically. You must:</p> <ul style="list-style-type: none"> • Use the Surplus Line of Arizona system (https://www.sla-az.org/) to produce the tax report and • Use the OPTins system (www.optins.org) administered by the National Association of Insurance Commissioners (NAIC) to file the report and pay the tax. <p>To use the NAIC OPTins system, you must complete a registration process. Do not wait until your tax filing and payment are due. Complete the registration process immediately.</p>

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STATE	DEPARTMENT/AGENCY*	CONTACTS	WEBSITE(S) AND FILING INSTRUCTIONS
AR	Insurance Department	Accounting Division (501) 371-2608 insurance.accounting@arkansas.gov	<p>www.insurance.arkansas.gov/</p> <p>OPTins website: https://www.optins.org</p> <p>Arkansas has mandated the use of OPTins for companies to file and pay their Annual and Quarterly Premium Taxes, Antifraud Assessment and Financial Regulation Fee (<i>see</i> Bulletin No. 07-2022).</p> <p>Effective January 1, 2020, surplus lines brokers are mandated to use OPTins for payment of monthly and annual premium taxes (<i>see</i> Bulletin Nos 15-2019 and 3A-2020).</p> <p>Effective January 1, 2020, AID no longer accepts new filings and payments by mail.</p>

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STATE	DEPARTMENT/AGENCY*	CONTACTS	WEBSITE(S) AND FILING INSTRUCTIONS
CA	Department of Insurance	<p>For general inquiries: PremiumTaxAudit@insurance.ca.gov</p> <p>For inquiries regarding Tax Payments or the Electronic Funds Transfer (EFT) Program: (916) 492-3288 EFT@insurance.ca.gov</p> <p>Link to: CDI Tax Forms, Instructions & Information</p>	<p>http://www.insurance.ca.gov</p> <p>From the California Department of Insurance (CDI) homepage, under Insurers, click on “Electronic Funds Transfer (EFT) Programs.” Next, click on “Tax Forms and Instructions/Electronic Funds Transfer (EFT) Payments,” then select “2023 Tax Forms, Instructions and Information” to access the appropriate forms.</p> <p>Note: Users may need to clear their browser cache if they cannot find the 2023 tax forms.</p> <p>CDI encourages taking advantage of electronic filing:</p> <ul style="list-style-type: none"> • For filing an Original Tax Return, a scanned copy of the physically signed Premium Tax Return can be filed via e-mail to PremiumTaxFiling@insurance.ca.gov.* • If tax payments are made via EFT, Tax Payment Vouchers can be filed via e-mail to PremiumTaxFiling@insurance.ca.gov.* • For filing an Amended Tax Return, please follow the 2023 Tax Return Instructions on the last page on how and where to file. <p>*Note: If filed electronically, the Original Tax Return and/or Tax Payment Vouchers need not be mailed.</p> <p>For mailing tax return and if tax is paid by check**: California Department of Insurance Tax Accounting Unit P.O. Box 1918 Sacramento, CA 95812-1918 **Make check payable to “California State Controller’s Office”.</p> <p>Pursuant to the California Insurance Code Section 12976.5, and the California Tax on Insurers, Revenue and Taxation Code 12602, commencing January 1, 1995, entities subject to insurance tax whose Annual Tax is more than \$20,000, are required to participate in the Electronic Funds Transfer (EFT) Program. To register as an EFT taxpayer, contact the California Department of Insurance Tax Accounting/EFT Unit at (916) 492-3288 or e-mail at EFT@insurance.ca.gov.</p> <p>Every insurer whose annual tax liability for the preceding calendar year was \$20,000 or more is required to make quarterly prepayments and submit quarterly tax payment vouchers to the current calendar year.</p>

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STATE	DEPARTMENT/AGENCY*	CONTACTS	WEBSITE(S) AND FILING INSTRUCTIONS
CO	Colorado Division of Insurance	Lorraine Pritchett (303) 894-2195 lorraine.pritchett@state.co.us	https://www.dora.state.co.us/pls/real/opt.logon The Division of Insurance is accepting only electronic filing of premium taxes. For questions, please go to Premium Tax Information .
CT	Department of Revenue Services	For general inquiries: AuditInsuranceTax@ct.gov For inquiries regarding electronic payments, login/password or other myconneCT issues: Ct.efile@ct.gov	https://portal.ct.gov/DRS File tax returns and make your estimated quarterly payments electronically on myconneCT. Visit https://portal.ct.gov/DRS/myconneCT/myconneCT CT Department of Revenue Services requires any taxpayer who reported a prior year premium tax liability of \$4,000 or more to pay their tax liability electronically using myconneCT. CT accepts ACH Debit, ACH Credit and Credit Card transactions for payment of premium taxes. For Forms and Instructions, visit https://portal.ct.gov/DRS/ . Click on “Forms,” then click on “Forms by Tax Type,” then click on “Insurance/Health Care.” For additional information on electronic filing, view IP 2022(6) Filing & Paying Connecticut Taxes Electronically .
DE	Insurance Department	DOI_TAX@state.de.us Jeannine Neal (302) 674-7339 jeannine.neal@delaware.gov Paulette Morris (302) 674-7383 Paulette.Morris@delaware.gov U.S. Postal Service: Delaware Insurance Department 1351 West North Street, Suite 101 Dover, DE 19904	https://insurance.delaware.gov/ OPTins website: https://www.optins.org The Delaware Insurance Department has partnered with the NAIC in the use of OPTins for Online Premium Tax filing. The Department requires all companies—including tax exempt companies that pay annual renewal fees—to use OPTins to electronically submit Delaware premium tax and annual renewal forms and payments. OPTins is the method for submitting calendar year 2023 annual premium tax and fees. Captive insurers are unable to use OPTins at this time and can find tax and annual renewal forms by following these instructions. Under “Businesses,” click on “Premium Taxes & Fees.” Choose the necessary form listed under “Other Tax Forms (filing not available through OPTins).”

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STATE	DEPARTMENT/AGENCY*	CONTACTS	WEBSITE(S) AND FILING INSTRUCTIONS
DC	Department of Insurance, Securities and Banking	Sam Merlo (202) 442-7833 or 727-8000 sam.merlo@dc.gov	https://disb.dc.gov/node/325132 OPTins website: https://www.optins.org Bulletin 20-6-IB-08/24 - Converting from a paper filing system to a standardized electronic filing system using OPTins. Effective on September 25, 2020, all premium tax returns, installments, and payments filed with the Department shall be filed electronically through OPTins. The DISB will no longer accept paper premium tax returns, installments or payments that are filed with or delivered to the Department. There are no 2023 DC premium tax forms included in “DC 2023 Insurance Premium Tax Filing Package” on the DISB website.
FL	Revenue Department	William Roberts Department of Revenue (850) 717-7658 william.roberts@floridarevenue.com	https://floridarevenue.com/Pages/default.aspx To access the most recent insurance premium tax forms, under “Quick Links,” click on “Forms and Publications.” Scroll down to “Insurance Premium Tax.” The FL insurance premium tax form is form number DR-908. Instructions are listed as form number DR-908N.

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STATE	DEPARTMENT/AGENCY*	CONTACTS	WEBSITE(S) AND FILING INSTRUCTIONS
GA	Insurance Department	<p>Mandy Snipes Premium Tax Issues (404) 656-7553 msnipes@oci.ga.gov</p> <p>Tracy Ransom Georgia Firefighters' Pension Fund (770) 388-5757 premtax@gfpf.org</p>	<p>https://oci.georgia.gov/</p> <p>Admitted companies must file electronically through TriTech Premium Pro. The non-subscriber version of TriTech Premium Pro may be utilized through https://nonsub.tritechsoft.com/</p> <p>Admitted companies must create a GIMS account to make payments electronically. https://gims.oci.ga.gov/gims/s/</p> <p>Effective 1/1/2021, Non-admitted companies and filers must use the new electronic SLIP system to file policies. Paper-based filing will still be used for policies with dates prior to 1/1/2021. To access SLIP, go to https://slip-gaoci.slasuite.com/Common/login.aspx?ReturnUrl=%2f.</p> <p>https://gfpf.org/</p> <p>Tax form for the Firefighters' insurance premium tax is available for downloading. From the Home Page, click on "Forms," from the dropdown select "Insurance forms," then scroll down and select the current year's insurance premium tax form for downloading from the site. Instructions for form completion are included in the Memo from the Executive Director also found through the above links.</p> <p>The premium tax reporting form is no longer sent to insurance companies. It is posted on the Georgia Firefighters' Pension Fund website with a memorandum of instructions (www.gfpf.org).</p>

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STATE	DEPARTMENT/AGENCY*	CONTACTS	WEBSITE(S) AND FILING INSTRUCTIONS
GU	Department of Revenue and Taxation	BPTB (671) 635-1835 (671) 635-1836 (671) 635-7623 bpt@revtax.guam.gov Department of Revenue and Taxation 1240 Army Drive Barrigada, Guam 96913	https://www.guamtax.com/forms/ To access the Insurance Premium tax form, click on “GRT-1,” under “GRT Manual Filing.” Beginning with tax period February 2021, GRT-1 is required to be filed electronically. Processing fee for credit card payment will be the responsibility of the taxpayer. Payment by check must be postmarked no later than the deadline date for payment.
HI	Department of Commerce and Consumer Affairs	Jenny Fujiwara (808) 587-7380 Sally Bautista (808) 586-7414 insexamptax@dcca.hawaii.gov insexamslb@dcca.hawaii.gov (SL) Department of Commerce and Consumer Affairs Insurance Division 335 Merchant Street, Room 213 Honolulu, HI 96813 ATTN: Sally Bautista	OPTins website: https://www.optins.org Tax filings and payments must be electronically submitted through OPTins, including Forms 314, 323, 322, and 315. All tax and related forms can be downloaded through OPTins only. Foreign RRG as well as Surplus Lines tax and related must be filed through OPTins. For detail information, please refer to at the Division’s website at: http://cca.hawaii.gov/ins/insurers/annual-filing-instructions-and-tax-forms/ https://cca.hawaii.gov/ins/surplus-lines-tax/ https://cca.hawaii.gov/ins/other_ins/risk_retention_groups_foreign/
ID	Department of Insurance	Lynn Shelton Premium Tax Specialist (208) 334-4281 premiumtax@doi.idaho.gov lynn.shelton@doi.idaho.gov	www.doi.idaho.gov TriTech PremiumPro website: https://nonsub.tritechsoft.com/#/recaptcha On the Department of Insurance home page, click on “Industry,” then select “Taxes & Fees.” Effective January 1, 2019, the Department will no longer accept paper filings. The Idaho Department of Insurance does NOT accept OPTins.

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STATE	DEPARTMENT/AGENCY*	CONTACTS	WEBSITE(S) AND FILING INSTRUCTIONS
IL	Illinois Department of Insurance	<p>Kathy Staggs (217) 782-0055</p> <p>Via courier: Illinois Department of Insurance Fourth Floor Tax Unit 320 W. Washington Springfield, IL 62767-0001</p> <p>Via mail: Illinois Department of Insurance P.O. Box 7087 Springfield, IL 62791</p> <p>Craig C. Elliott Illinois Municipal League (217) 525-1220 firefee@iml.org</p> <p>Patrick D’Helf Illinois Coalition of Local Governments (312) 320-8284 patrick@illinoislocalgov.org</p>	<p>https://www2.illinois.gov/sites/insurance/Pages/default.aspx</p> <p>https://www2.illinois.gov/sites/Insurance/companies/Pages/default.aspx</p> <p>Under “Companies,” click on “Company Tax & Invoices.” On-line filing of Quarterly and Annual Premium and Retaliatory Taxes available. Quarterly and Annual payments may be made online. Illinois accepts checks mailed to the street address or P.O. Box and will accept post marked date.</p> <p>For the Illinois Municipal League Fire Fee Fund, due by July 15 for prior 12 months ending July 1, forms are available online, electronic filing only: https://firefee.iml.org/</p> <p>Some municipalities and fire protection districts have opted for their Illinois Foreign Fire Insurance Taxes to be collected by the Illinois Coalition of Local Governments. These taxes are due by July 15 for prior 12 months ending July 1. Forms can be filed online only at https://lata.localgov.org/</p>
IN	Department of Insurance	<p>Debra Graves (317) 232-1993 dgraves@idoi.in.gov</p>	<p>https://www.in.gov/idoi/companyentity-financial-compliance/</p> <p>OPTins website: https://www.optins.org</p> <p>The Indiana Department of Insurance (IDOI) has partnered with the NAIC in the use of OPTins, an online premium tax filing system. OPTins offers insurance companies the ability to submit their quarterly and annual premium tax filings, annual renewal fees, annual retaliatory fees, and payments electronically. The Department will not accept paper filings after April 1, 2022 (see Bulletin 264).</p> <p>Insurance companies will need to contact the OPTins Marketing Team at optinsmktg@naic.org or call (816) 783-8787 to setup an OPTins account.</p>

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STATE	DEPARTMENT/AGENCY*	CONTACTS	WEBSITE(S) AND FILING INSTRUCTIONS
IA	Division of Insurance	Daniel Mathis (515) 654-6520 premium.tax@iid.iowa.gov	<p>https://iid.iowa.gov/regulated-entities/premium-tax-filings-and-other-form-filings</p> <p>https://nonsub.tritechsoft.com/#/recaptcha</p> <p>https://optins.org/</p> <p>All insurers are required to file all forms and make payments electronically. The Division will not accept paper filings. Instructions for each type of insurer are found on the premium tax filings page of the Insurance Division's website.</p> <p>Surplus lines producers report and file their premium taxes with <i>Optins</i> and surplus lines companies file using Tritech.</p>
KS	Kansas Insurance Department	Charlotte Daubert (785) 291-3191 charlotte.daubert@ks.gov	<p>https://insurance.kansas.gov/kansas-tax-and-annual-filing-forms/</p> <p>All insurers are required to file all forms and payments online via the Company Desktop. The Kansas Insurance Department is no longer accepting paper checks.</p> <p>General information for filing the 2023 tax returns, along with a sample online tax packet, can be found on the Insurance Department website (link above).</p>

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State	Department/Agency*	Contacts	Website(s) and Filing Instructions
KY	Department of Revenue	<p>Cheryl Hunt Department of Revenue (502) 564-4810 cheryl.hunt@ky.gov</p> <p>Mailing: KY Department of Revenue P.O. Box 1303 Frankfort, KY 40602-1303</p> <p>Overnight: KY Department of Revenue 501 High Street Frankfort, KY 40601-2103</p> <p>Benjamin Siegel General Counsel Department of Insurance (502) 782-0604 Benjamin.Siegel@ky.gov</p> <p>John Hord Local Government Premium Tax Program Manager (502) 564-1649 John.Hord@ky.gov</p>	<p>https://revenue.ky.gov/Pages/index.aspx</p> <p>When using https://revenue.ky.gov/Pages/index.aspx, click on “Business,” then scroll down to “Insurance Premiums Tax and Surcharge.”</p> <p>https://insurance.ky.gov/ppc/new_default.aspx</p> <p>The annual reconciliation (Form LGT-140) must be filed electronically through the Kentucky Department of Insurance (DOI) secure web portal. The portal is located in the middle of the DOI home page, click on “eServices”. All other forms can be found on the home page—under Quick Links, choose “Division Directory.” Scroll down to “Local Government Premium Tax.” Under Quick Links choose “Forms and Documents.” For Tax Forms and Instructions click on “Tax Forms and Instructions (2023-2024).” Current forms of LGT-141 and LGT-142, along with instructions, can be found under this link.</p>

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STATE	DEPARTMENT/AGENCY*	CONTACTS	WEBSITE(S) AND FILING INSTRUCTIONS
LA	Insurance Department	Tommy Coco (225) 342-1012 tommy.coco@ldi.la.gov	<p>http://www.ldi.state.la.us/</p> <p>From the Department of Insurance homepage, click on “Industry.” Under “Taxes & Assessments,” the drop-down menu has links to both “Admitted Premium Tax” and “Surplus Lines Premium Tax.” The additional websites provide direct access to the forms and instructions. The Admitted Form 1061 and Form 1076 must be filed electronically through the Industry Access Portal. The Surplus Line form 1265 is to be filed electronically, if you are not able to file online, contact the Tax Division.</p> <p>Admitted Premium Tax website: http://www.ldi.state.la.us/industry/taxes-and-assessments/admitted-premium-tax</p> <p>Surplus Lines Premium Tax website: http://www.ldi.state.la.us/industry/taxes-and-assessments/surplus-lines-premium-tax</p> <p>Form 1071 Quarterly Tax Statement http://www.ldi.state.la.us/docs/default-source/documents/taxes/2023-form-1071.pdf?sfvrsn=a4824252_18</p> <p>Payments may be made online.</p>
ME	Maine Revenue Services	<p>Maine Revenue Services P.O. Box 9107 Augusta, ME 04332-9107 Corporate.tax@maine.gov (207) 624-9753</p> <p>Maine Bureau of Insurance Karma Lombard (207) 624-8540 karma.y.lombard@maine.gov</p>	<p>Maine Insurance Taxes (premiums, fire investigation and prevention, and non-admitted (surplus) premiums) - Information and forms web page: https://www.maine.gov/revenue/taxes/income-estate-tax/insurance-taxes</p> <p>File electronically through the Maine Tax Portal: https://revenue.maine.gov/</p> <p>Electronic Filing and Payments: https://revenue.maine.gov/</p> <p>Electronic payments may also be made at: https://www.maine.gov/revenue/electronic-services/funds-transfer</p> <p>Additional information on Maine taxes and filing obligations can be found at https://www.maine.gov/revenue/.</p>

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STATE	DEPARTMENT/AGENCY*	CONTACTS	WEBSITE(S) AND FILING INSTRUCTIONS
MD	Maryland Insurance Administration	<p>Erin Nickles (410) 468-2451 erin.nickles@maryland.gov</p> <p>Premium Tax Maryland Insurance Administration Attn: Fiscal Stop #100 200 Saint Paul Place, Suite 2700 Baltimore, MD 21202</p> <p>Surplus Lines The Maryland Insurance Administration Attn: Rena Moody 200 St. Paul Place, Suite 2700 Baltimore, Maryland 21202</p> <p>Surpluslinefiling.mia@maryland.gov</p>	<p>https://insurance.maryland.gov/Pages/premium-tax/forms-and-instructions.aspx</p> <p>Optional online filing of forms and online payments available to insurance company premium tax liability through https://www.optins.org/</p> <p>Surplus lines website: https://insurance.maryland.gov/Producer/Pages/SurplusLinesBrokers.aspx https://www.apps.insurance.maryland.gov/SurplusLines/ https://insurance.maryland.gov/Insurer/Pages/SurplusLinesInsurers.aspx</p>
MA	Massachusetts Department of Revenue and Massachusetts Division of Insurance	<p>Joe Tierney Massachusetts Department of Revenue (617) 626-3807 tierneyj@dor.state.ma.us</p> <p>Debra E. Kaplan Director, Financial Surveillance Unit Massachusetts Division of Insurance debra.e.kaplan@mass.gov</p>	<p>https://www.mass.gov/info-details/dor-financial-institution-and-insurance-company-tax-forms-instructions-and-vouchers</p> <p>On the home page, select the appropriate year. Financial Institution and Insurance Company Forms must be filed and any excise due must be paid electronically at https://mtc.dor.state.ma.us/mtc/. Life (63-20P), Ocean Marine (63-29A) and Property & Casualty (63-23P) returns are available electronically.</p> <p>The Workers' Compensation Schedule C-1 can be found under the P&C requirements at the following link: Annual Statement Notice and Foreign License Renewal Process Mass.gov</p> <p>Note: Schedule C-1 Form must be emailed to companies.mailbox@mass.gov</p> <p>For Information on Massachusetts' surplus lines tax, go to: https://www.mass.gov/info-details/surplus-lines-faqs#what-is-the-premium-tax-rate-on-surplus-lines-insurance-written-in-massachusetts</p> <p>For information on insurance companies generally, go to https://www.mass.gov/insurance-companies</p>

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State	Department/Agency*	Contacts	Website(s) and Filing Instructions
MS	Mississippi Department of Revenue	Derrick Barnes (601) 923-7083 derrick.barnes@dor.ms.gov Patrick Lewis Department of Revenue (601) 923-7179 patrick.lewis@dor.ms.gov	www.dor.ms.gov/ Under “Business,” click on “Insurance Premium.” Insurance Premium Taxpayers file and pay electronically through https://tap.dor.ms.gov/ .
MO	Revenue Department	Tammy Pollreisz (573) 751-1929 tammy.pollreisz@insurance.mo.gov Noland Stuecken (573) 526-4986 noland.stuecken@insurance.mo.gov	https://insurance.mo.gov/industry/forms/ 2023 Property & Casualty Insurance Company Premium Tax Return: https://insurance.mo.gov/forms/375-0409.pdf 2023 Life & Health Insurance Company Premium Tax Return: https://insurance.mo.gov/forms/375-0411.pdf 2023 Ch. 380 Mutual Insurance Company Premium Tax Return: https://insurance.mo.gov/forms/375-0429.pdf 2024 Quarterly Administrative Report Form: https://insurance.mo.gov/forms/375-0701.pdf
MT	Insurance Department	CSIExams@mt.gov	https://csimt.gov/insurance/annual-renewals-taxes/ The Office of the Commissioner of Securities and Insurance, Montana State Auditor has mandated the use of OPT <i>ins</i> for all premium tax filings and payments.

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STATE	DEPARTMENT/AGENCY*	CONTACTS	WEBSITE(S) AND FILING INSTRUCTIONS
NE	Insurance Department	<p>Kristy Hadden (402) 471-0373 doi.premiumtax@nebraska.gov</p> <p>Insurance Department P.O. Box 95087 Lincoln, NE 68509-5087</p> <p><u>Overnight Mail Address:</u> Nebraska Department of Insurance 1526 K St., Suite 200 Lincoln, NE 68508</p>	<p>https://doi.nebraska.gov/</p> <p>Under “Insurers” heading click on “Financial Regulation” and then “Annual Filing Requirements, Premium Taxes and Fees.”</p> <p>The Department requires electronic filing through <i>OPTins</i>. If filing electronically, you must use the forms on the <i>OPTins</i> website.</p>
NV	Department of Taxation Compliance Division	<p>premiumtax@tax.state.nv.us</p> <p>Nevada Department of Taxation 3850 Arrowhead Dr., 2nd Floor Carson City, NV 89706</p>	<p>https://tax.nv.gov/</p> <p>Under “Tax Forms” select “Excise Tax Forms” then “Insurance Premium Tax.” Choose from Quarterly Premium, Quarterly Industrial, Annual Premium, Annual Industrial and Independently Procured Insurance Returns. Beginning January 1, 2018, the Department will no longer mail insurance premium tax return forms.</p>
NH	Insurance Department	<p>premiumtax@ins.nh.gov</p> <p>NH Insurance Department 21 South Fruit Street, Suite #14 Concord, NH 03301</p>	<p>The Department prefers that licensed companies file premium tax reports using TriTech Software. All premium tax returns that are not filed through TriTech Software must be signed with a wet signature and filed by mailing the original premium tax form to the New Hampshire Insurance Department.</p> <p>All tax forms and instructions can be found on our website: Licensed Companies Premium Tax Files</p> <p>Only Surplus Lines Producers may file electronically in the https://optins.org/ system. Surplus Lines Electronic Filing Instructions</p>

STATE TAX FORMS

STATE	DEPARTMENT/AGENCY*	CONTACTS	WEBSITE(S) AND FILING INSTRUCTIONS
NJ	Division of Taxation	Lisa D. McCoy (609) 322-6257 Lisa.McCoy@treas.nj.gov	<p>https://www.state.nj.us/treasury/taxation/prntins.shtml</p> <p>The Insurance Premiums Tax returns forms are available directly from our website link above or alternatively from the New Jersey Division of Taxation homepage. Under “Forms”, click on “Insurance Premiums Tax.”</p> <p>If paying by EFT or by E-check, visit our Online Payment Service at: https://www1.state.nj.us/TYTR_BusinessFilings/jsp/WebPmt/WebPmtLogin.jsp</p>
NM	Taxation and Revenue Department	<p>For immediate assistance, please send an email to INSPremium.Outreach@state.nm.gov (866) 285-2996 or policy.office@state.nm.gov</p> <p>Correspondence: PO Box 5557 Santa Fe, New Mexico 87502</p> <p>Certified or overnight mail location: Attn-Insurance Premium Tax 1200 S. St. Francis Drive Santa Fe, New Mexico 87504</p>	<p>https://www.tax.newmexico.gov/</p> <p>https://www.tax.newmexico.gov/businesses/insurance-premium-tax-program/</p> <p>Effective January 1, 2020, Premium Tax collection will be managed through the Taxation & Revenue Department. Returns and payments will be made in our Taxpayer Access Point (TAP) website: www.tax.newmexico.gov starting March 30, 2020. For details on the methods of payments that the department accepts, please review FYI-401 located on the forms and publications page for detailed instructions.</p>

STATE TAX FORMS

STATE	DEPARTMENT/AGENCY*	CONTACTS	WEBSITE(S) AND FILING INSTRUCTIONS
NY	<p>Taxation and Finance Department</p> <p>For excess lines premium taxes – Department of Financial Services</p> <p>For retaliatory taxes - Department of Financial Services</p>	<p>Suzanne Tennyson (518) 389-4913 Suzanne.tennyson@tax.ny.gov</p> <p>Richard Rintrona (518) 389-4909 Richard.rintrona@tax.ny.gov</p> <p>U.S. Postal Service: NYS Corporation Tax P.O. Box 15181 Albany, NY 12201-5181</p> <p>Courier or Express Service: NYS Tax Department RPC – Corp Tax 90 Cohoes Ave. Green Island, NY 12183</p> <p>BrokerSiteIDRequest@dfs.ny.gov</p> <p>Email questions to: retaltax@dfs.ny.gov</p> <p>NYS Department of Financial Services ATTN: Office of Financial Management One Commerce Plaza, Suite 1850 Albany, NY 12257</p>	<p>https://www.tax.ny.gov/</p> <p>On the main page, click on “Forms and guidance” in the blue header bar. Underneath, click on “Forms and guidance home.” In the middle of the page under “Forms and instructions,” click on “Find Your Form.” Click on “Corporation tax” then select and click on “Insurance corporations.”</p> <p>The tax return for a non-life company is form CT-33-NL, the instructions are CT-33-NL-I; the tax return for life company is form CT-33, the instructions are CT-33-I; the tax return for a combined life company is form CT-33-A, the instructions are CT-33-A-I; and the MTA form is CT-33-M, the instructions are CT-33-M-I.</p> <p>https://www.dfs.ny.gov/apps_and_licensing/agents_and_brokers/excess_line_broker_premium_tax_statement</p> <p>https://www.dfs.ny.gov/system/files/documents/2019/12/ofm-4_est_retal_form.pdf</p> <p>Form for estimated retaliatory taxes is available at www.dfs.ny.gov. Payments can be made via OPTins, please include completed form for estimated retaliatory taxes and the invoice for final retaliatory taxes.</p>

STATE TAX FORMS

STATE	DEPARTMENT/AGENCY*	CONTACTS	WEBSITE(S) AND FILING INSTRUCTIONS
NC	Department of Revenue	<p>Latoya Parmele Department of Revenue (919) 754-2600 latoya.parmele@ncdor.gov</p> <p>NC Department of Revenue Insurance Premium Tax Unit P.O. Box 25000 Raleigh, NC 27640-0300</p> <p>Street address: Insurance Premium Tax Unit NC Department of Revenue 501 N. Wilmington Street Raleigh, NC 27604</p>	<p>www.ncdor.gov</p> <p>Click on “Taxes & Forms,” select “Other Taxes And Fees,” click on “Insurance Gross Premiums Tax,” then click on “Download Forms and Instructions.” This will take you to the 2023 tax forms. Beginning with tax year 2010, Self-Insured Workers’ Compensation Corporation returns were available via the above website.</p>
ND	Insurance Department	<p>Susan Daou (701) 328-2930 sdaou@nd.gov premiumtax@nd.gov</p> <p>North Dakota Insurance Department 600 East Blvd. Ave., Dept. 401 Bismarck, ND 58505-0320</p>	<p>https://www.insurance.nd.gov/</p> <p>Choose “Companies,” then “Financial Reporting and Tax Requirements,” then “Premium Tax Filing.” The North Dakota Insurance Department will now be using <i>OPTins</i> for the filing of estimated and reconciled tax statements and the payment of premium taxes.</p> <p>https://www.insurance.nd.gov/producers/other-licenses/surplus-lines</p> <p>Surplus lines should be filed electronically via <i>OPTins</i>.</p>

STATE TAX FORMS

STATE	DEPARTMENT/AGENCY*	CONTACTS	WEBSITE(S) AND FILING INSTRUCTIONS
OH	Treasurer's Office Insurance Department Premium Tax	taxes@insurance.ohio.gov Insurance Department Premium Tax No payments are accepted by mail, payments must be made by ACH/EFT. tosins@tos.ohio.gov Treasurer's Office	<p>www.insurance.ohio.gov</p> <p>IMPORTANT NOTICE: Many of the annual and interim filings are paperless, including tax returns, and must be filed electronically ONLY. Please see the instructions below and the Checklists on our website for additional details.</p> <p>The Office of Risk Assessment has posted filing forms and information on the Ohio Department of Insurance (ODI) website. As indicated in the filings <i>Checklists</i>, some forms must be obtained from outside sources or provided by the company. All state-supplied forms, other than tax forms, can be viewed and printed using Adobe Acrobat Reader version 8.0 or higher. Alternatively, these forms can be filled in and printed using Microsoft Word.</p> <p>For annual as well as quarterly and interim filings, we encourage you to follow the guidance contained in the filings Checklists on our website at https://insurance.ohio.gov/. Go to Services for Companies, Risk Assessment, Annual Filing Requirements. Select company type.</p> <p>https://insurance.ohio.gov/companies/risk-assessment/resources/annual-filing-requirements</p> <p>Except for Tax Summary forms INS7214 and INS7215 and tax payments (see below), send all required hardcopy filings listed on your Checklist to:</p> <p>Ohio Department of Insurance Office of Risk Assessment 50 W. Town St., Suite 300 Columbus, OH 43215</p> <p>DO NOT SEND HARDCOPY TAX RETURNS TO ODI OR THE TREASURER OF STATE</p> <p>FILING TAX RETURNS</p> <p>Hardcopy tax returns are no longer accepted for current year taxes. DO NOT FILE HARDCOPY TAX RETURNS.</p> <p>Tax forms must be accessed and filed online by the statutory due date.</p> <p>Forms: https://insurance.ohio.gov/about-us/forms</p>

STATE TAX FORMS

STATE	DEPARTMENT/AGENCY*	CONTACTS	WEBSITE(S) AND FILING INSTRUCTIONS
OK	Insurance Department	Sarah McCubbin (405) 522-0473 Sarah.McCubbin@oid.ok.gov	https://www.oid.ok.gov/ OPTins website: https://www.optins.org On the OID website, click “Industry/Regulations,” click “Premium Tax”. Annual return forms are available on OPTins website. Premium Tax Filings are mandated through OPTins.
OR	Department of Consumer and Business Services	Gail McFarlin, Tax Analyst (503) 947-7218 gail.l.mcfarlin@oregon.gov Shannon O’Shea, Tax Analyst (503) 947-7046 shannon.oshea@oregon.gov	https://dfr.oregon.gov/Pages/index.aspx All insurance filings for taxes and assessments (except Surplus Lines and Ocean Marine) are accessed and filed electronically through Oregon’s iReg system, which is accessible through the Division’s website. All payments for electronically filed taxes, tax prepayments, and assessments must be made with a manual check accompanied by a payment coupon, which is downloaded from iReg. Website for iReg System: The current year’s insurance tax return is usually available by February 1 st on Oregon’s iReg reporting system. The iReg reporting system may be accessed at: https://dfr.oregon.gov/ireg/pages/portal.aspx After logging on to iReg, select company, “taxes/assessments”, and “insurance tax return”. The “Filing List” screen will display. Scroll to the bottom and select “add filing” to add the current year’s return. Then save it so it will not disappear and have to be added again. Website for Ocean Marine Tax Form: The Ocean Marine tax form, which is filed manually, may be accessed at: https://dfr.oregon.gov/business/reg/insurer/Documents/ocean-tax.pdf

Oregon (cont.)

STATE TAX FORMS

STATE	DEPARTMENT/AGENCY*	CONTACTS	WEBSITE(S) AND FILING INSTRUCTIONS
OR (cont.)	Department of Consumer and Business Services (cont.)		<p>Website for Surplus Lines Tax Form: The Surplus Lines tax form may be accessed through the Surplus Lines Association’s website at: http://www.oregonsla.org/</p> <p>Website for Tax on Wet Marine and Transportation policies written by Non-Admitted or Unauthorized Insurers: The WM&T tax form may be accessed through the Surplus Lines Association’s website at: http://www.oregonsla.org/</p> <p>Website for Oregon Insurance Guaranty Association: Assessments related to the Oregon Guaranty Association (OIGA) may be accessed at: https://oregon.ncigf.org/ There are no assessments or available credits this year.</p> <p>Website for Oregon Life and Health Insurance Guaranty Association: Assessments related to Oregon’s Life and Health Insurance Guaranty Association (OLHIGA) may be accessed at: https://www.orlifega.org/</p> <p>Information regarding OLHIGA credits that an insurer may apply to their Oregon EXCISE tax return (OR 20 INS) are listed in the iReg system. After logging on to iReg, select company, “taxes/assessments”, “OLHIGA”. These credits may NOT be used on the insurance tax return in iReg. They may only be used on the Oregon EXCISE tax return (OR 20 INS) administered by the Oregon Dept. of Revenue.</p> <p>Website for Oregon’s Insurance Company Excise Tax Form: Oregon Insurance Excise Tax Return (Form OR 20-INS) is administered by the Oregon Department of Revenue and may be accessed at: https://www.oregon.gov/dor/programs/businesses/Pages/corp-requirements.aspx</p>

STATE TAX FORMS

STATE	DEPARTMENT/AGENCY*	CONTACTS	WEBSITE(S) AND FILING INSTRUCTIONS
PA	Department of Revenue	<p>Ashley Keener Pennsylvania Department of Revenue RA-RVVENDORSUBMISSIO@PA.GOV</p> <p>Payments of \$1,000 or more: PA Department of Revenue P.O. Box 280404 Harrisburg, PA 17128-0404</p> <p>Payments less than \$1,000: PA Department of Revenue P.O. Box 280427 Harrisburg, PA 17128-0427</p> <p>In person or express mail courier: PA Department of Revenue 1854 Brookwood St Harrisburg, PA 17104</p>	<p>https://www.revenue.pa.gov/FormsandPublications/FormsforBusinesses/CorporationTax/Pages/default.aspx</p> <p>Electronic filing is not available for filing premium and retaliatory tax returns. All payments of \$1,000 or more must be made electronically or by certified or cashier's check remitted in person or by express mail courier. Filing of payments and extensions are available online through myPATH at myPATH at myPATH.</p> <p>https://www.revenue.pa.gov/OnlineServices/MakeAPayment/BusinessTax/Pages/Pay-By-EFT.aspx</p>
PR	Office of the Commissioner of Insurance	<p>Glorimar Santiago (787) 304-8686, ext. 4401 gsantiago@ocs.pr.gov</p>	<p>OPTins website: OPTins Online Tax Filing Solution for Insurance</p> <p>Forms available through OPTins. For sample forms, go to:</p> <p>Premium Tax Return Form for Property [2] Premium Tax Return - Property, Casualty, Disability (A & H), Surety and Title Premiums.pdf</p> <p>Premium Tax Return Form for Life [1] Premium Tax Return - Life, Disability (A & H) Premiums and Annuity Considerations.pdf</p> <p>Special Premium Tax Form for Life 1) Life Form.pdf (pr.gov)</p> <p>Special Premium Tax Form for Property 2) Forma - Propiedad.pdf</p> <p>Special Premium Tax Health 3) Forma - Salud.pdf (pr.gov)</p>

STATE TAX FORMS

STATE	DEPARTMENT/AGENCY*	CONTACTS	WEBSITE(S) AND FILING INSTRUCTIONS
RI	Department of Revenue	<p>Carlita Annicelli Department of Revenue (401) 574-8806 Carlita.annicelli@tax.ri.gov</p> <p>Department of Revenue Rhode Island Division of Taxation One Capitol Hill, Ste. 9 Providence, RI 02908-5811</p>	<p>https://tax.ri.gov/</p> <p>Paper forms are available on the website, in the middle click on “Forms,” then click on proper heading to locate premium tax forms.</p> <p>Effective January 1, 2023, larger business registrants will be required to use electronic means to file returns and remit taxes to the State of Rhode Island through the Division’s Taxpayer Portal.</p>
SC	Department of Insurance	<p>Sharon Waddell Tax Manager (803) 737-4910 swaddell@doi.sc.gov</p>	<p>https://www.doi.sc.gov/</p> <p>https://www.doi.sc.gov/979/Premium-Taxes</p> <p>Effective February 15, 2011, South Carolina requires electronic filing of fee and tax returns. Applicable instructions may be accessed via the Department’s website. There are no paper forms to file.</p>

STATE TAX FORMS

STATE	DEPARTMENT/AGENCY*	CONTACTS	WEBSITE(S) AND FILING INSTRUCTIONS
SD	Division of Insurance	<p>Patsy Madsen (605) 773-3563 patsy.madsen@state.sd.us</p> <p>South Dakota Division of Insurance 124 S. Euclid Ave., 2nd Floor Pierre, SD 57501</p>	<p>Premium Tax Information website: https://dlr.sd.gov/insurance/companies/premium_tax_information.aspx</p> <p>SD Premium Tax Returns filed electronically through Tritech website: https://nonsub.tritechsoft.com/#/recaptcha</p> <p>SD Premium tax payments are paid electronically through OPTins. If you are already registered to use OPTins to file your premium tax filings to other states, you are already set up within OPTins to pay South Dakota. This is for quarterly taxes and annual premium tax payments only. Do not upload any premium tax returns. This is for payments only.</p> <p>To pay electronically: https://www.optins.org/</p> <p>Surplus Lines https://dlr.sd.gov/insurance/surplus_lines.aspx</p> <p>Surplus Lines Insurers file by printing the Surplus Lines Insurer Business Written & Premium Tax Report, Excel spreadsheet of the policies written, Schedule T, State page, and checklist and emailing them to Charlene.squireskeller@state.sd.us. Or by mailing to the address noted on the report. Please also include the checklist & all items in the checklist.</p> <p>Surplus Lines Brokers make all filings in SLIP with the SLAS Clearinghouse (https://www.slasclearinghouse.com) and payments are made quarterly by ACH payment only.</p> <p>Risk Retention Group https://dlr.sd.gov/insurance/companies/risk_retention_groups.aspx</p> <p>The payments are made by printing the RRG Business Written & Premium Tax Report and attaching a check and mailing to the address noted on the report. Please also include the checklist & all items in the checklist.</p>

STATE TAX FORMS

STATE	DEPARTMENT/AGENCY*	CONTACTS	WEBSITE(S) AND FILING INSTRUCTIONS															
TN	Department of Commerce & Insurance	<p>Kim Blaylock Premium Tax and Licensing Manager (615) 532-7567 kim.blaylock@tn.gov</p> <p>Surplus Lines Insurance Contact: Jessica Fite Surplus Lines Analyst (615) 741-7508 Surplus.Lines@tn.gov</p>	<p>https://www.tn.gov/commerce/insurance/company-resources/company-premium-taxes.html</p> <p>OPTins website: https://www.optins.org/</p> <p>Admitted Insurance Premium Taxes: OPTins is the required method for submitting annual and quarterly premium taxes and fees. The Tennessee Insurance Division requires all companies to use OPTins to submit Tennessee premium taxes and payments electronically.</p> <p>Non-Admitted Insurance Premium Taxes:</p> <p>Surplus Lines Agents, Industrial Insureds, and Self-Procured insureds, when insurance is purchased from an eligible surplus lines insurer in this state, are required to submit premium tax payments electronically through the SLAS Clearinghouse SLIP filing platform.</p> <p>Quarterly due dates:</p> <table border="1" data-bbox="1213 769 1808 959"> <thead> <tr> <th><i>Filing Received During</i></th> <th><i>Invoices Issued</i></th> <th><i>Payment/Affidavit Due Date</i></th> </tr> </thead> <tbody> <tr> <td>Jan 1 – Mar 31</td> <td>April</td> <td>May 15th</td> </tr> <tr> <td>Apr 1 – Jun 30</td> <td>July</td> <td>August 15th</td> </tr> <tr> <td>Jul 1 – Sep 30</td> <td>October</td> <td>November 15th</td> </tr> <tr> <td>Oct 1 – Dec 31</td> <td>January</td> <td>February 15th</td> </tr> </tbody> </table> <p>SLAS Clearinghouse website: https://www.slasclearinghouse.com/</p> <p>If insurance is independently procured (Self-Procured), from companies not on the list of eligible surplus lines insurers in this state, the insurer will not be available for filing electronically in SLIP. Therefore, the insured must file and pay these non-admitted insurance premium taxes electronically through OPTins.</p> <p>OPTins website: https://www.optins.org/</p> <p>Surplus Lines Division website: https://www.tn.gov/commerce/insurance/types-of-insurance-companies/surplus-lines.html</p>	<i>Filing Received During</i>	<i>Invoices Issued</i>	<i>Payment/Affidavit Due Date</i>	Jan 1 – Mar 31	April	May 15th	Apr 1 – Jun 30	July	August 15th	Jul 1 – Sep 30	October	November 15th	Oct 1 – Dec 31	January	February 15th
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STATE TAX FORMS

STATE	DEPARTMENT/AGENCY*	CONTACTS	WEBSITE(S) AND FILING INSTRUCTIONS
TX	Comptroller of Public Accounts	<p>Nick Souza (512) 463-4049 nicholas.souza@cpa.texas.gov</p> <p>Nina Roberts (512) 463-4358 nina.roberts@cpa.texas.gov</p> <p>Brett Hare (512) 463-5119 brett.hare@cpa.texas.gov</p>	<p>https://comptroller.texas.gov/</p> <p>On the Texas Comptroller’s home page, under “File & Pay” on the left-hand side of the page, select “Tax Forms.” On the next page, under Tax Forms (A-Z), choose “Insurance Tax.”</p> <p>The forms applicable to insurers licensed to do business in Texas are:</p> <p>25-100 – Texas Annual Insurance Premium Tax Report 25-101 – Texas Semi-Annual Insurance Premium Tax Payment Worksheet 25-102 – Texas Annual Insurance Maintenance, Assessment and Retaliatory Report 25-106 - Insurance Motor Vehicle Crime Prevention Authority Semiannual Fee Report - January through June 25-107 - Insurance Motor Vehicle Crime Prevention Authority Semiannual Fee Report - July through December 25-124 – Texas Annual Insurance Premium Tax Report for Licensed Captive Insurance Companies 25-200 - Retaliatory Worksheet - Insurance 25-205 - Computation of Non-Taxable Insurance Premiums 25-208 – Reciprocal or Interinsurance Exchange 25-300 – Texas Annual Insurance Maintenance, Assessment, and Retaliatory Report Instructions</p> <p>In addition, certain insurers are subject to the Volunteer Fire Department Assistance Fund assessment. This form is not available online. The Comptroller’s office generates and mails billings to all affected insurers before June 1 of each year. Payment is due not later than August 1. Under Insurance Code, Chapter 2007, this assessment may be recouped directly from policyholders or as an expense in a rate filing.</p>

Texas (cont.)

STATE TAX FORMS

STATE	DEPARTMENT/AGENCY*	CONTACTS	WEBSITE(S) AND FILING INSTRUCTIONS
TX (cont.)	Comptroller of Public Accounts (cont.)		<p>ELECTRONIC PAYING: Taxpayers who paid \$10,000 or more in the preceding state fiscal year must make their insurance tax payments electronically. Taxpayers who paid between \$10,000 and \$499,999 in the preceding state fiscal year can make payments using WebEFT (electronic check), Web credit card, or the State of Texas Financial Network, TEXNET. Taxpayers who paid \$500,000 or more in taxes in the preceding state fiscal year are required to submit their payment through TEXNET.</p> <p>ELECTRONIC REPORTING: Taxpayers who paid \$50,000 or more in the preceding state fiscal year must also electronically file their premium tax reports. Electronic filing of premium tax reports is voluntary for all other taxpayers. Taxpayers may also voluntarily file maintenance taxes and the Motor Vehicle Crime Prevention Authority reports using the WebFile system.</p> <p>To access WebFile: https://security.app.cpa.state.tx.us/</p>
UT	Tax Commission	<p>Miscellaneous Tax Unit Tax Commission (801) 297-3630 misctaxes@utah.gov</p> <p>Utah State Tax Commission Insurance Premium Payment 210 N 1950 W Salt Lake City, UT 84134-0130</p> <p>Tax Commission 210 N. 1950 West Salt Lake City, UT 84134</p>	<p>https://tax.utah.gov/forms-pubs</p> <p>For the Insurance Premium Tax Payment Coupon TC-49PC, scroll down or type “TC-49PC” in the search box.</p> <p>There is a requirement to file the return electronically through Taxpayer Access Point (TAP) at https://tap.tax.utah.gov/TaxExpress/. Under “Returns” click “Download Return Templates.” Click on “Insurance Taxes” to access instructions and online filing templates.</p>

STATE TAX FORMS

STATE	DEPARTMENT/AGENCY*	CONTACTS	WEBSITE(S) AND FILING INSTRUCTIONS
VT	Tax Department	<p>Cortney Diego Tax Department (802) 828-6819 Cortney.Diego@vermont.gov</p> <p>Paul Brodowski Tax Department (802) 828-6778 Paul.Brodowski@vermont.gov</p> <p>Insurance Premium Tax Vermont Tax Department 133 State Street Montpelier, VT 05633-1401</p>	<p>https://tax.vermont.gov/</p> <p>myVTax website: https://www.myvtax.vermont.gov/</p> <p>Electronic filing has been mandated in Vermont. All licensed premium insurance companies must register in the myVTax site. The return and quarterly estimates can be filed and paid in myVTax. The myVTax website can be accessed directly at the link above or by clicking on the “MYVTAX” link on the Department of Taxes homepage.</p>
VI	Division of Banking, Insurance and Financial Regulation	<p>Juliette Daniel P&C Filings (340) 774-7166, ext. 4522 juliette.daniel@lgo.vi.gov</p> <p>Vanessa Richards L&H Filings (340) 774-7166, ext. 4513 vanessa.richards@lgo.vi.gov</p> <p>Office of the Lieutenant Governor Division of Banking, Insurance and Financial Regulation Kongens Gade #5049 St. Thomas, VI 00802-6487</p>	<p>OPTins website: https://www.optins.org</p> <p>Effective November 1, 2012, electronic premium tax filings and tax payments will be accepted through OPTins.</p>

STATE TAX FORMS

STATE	DEPARTMENT/AGENCY*	CONTACTS	WEBSITE(S) AND FILING INSTRUCTIONS
VA	Premium/Retaliatory Taxes: Virginia Department of Taxation Insurance@tax.virginia.gov 804-404-4163	Vicki Ayers Bureau of Insurance (804) 371-9115 vicki.ayers@scc.virginia.gov Danielle Thurman Tax danielle.thurman@tax.virginia.gov Sunita Mehta Tax sunita.mehta@tax.virginia.gov Department of Taxation (804) 404-4163 insurance@tax.virginia.gov	For Maintenance and special assessments—Bureau of Insurance: https://scc.virginia.gov/pages/Insurance-Company-Assessment-Filing-Information For Bureau of Insurance: The Bureau of Insurance has developed the Company Assessment Filing Portal to submit and pay assessments electronically. The Company Assessment Filing Portal is located on the Bureau of Insurance webpage via the above weblink. There are no paper forms. For Premium License Tax—Department of Taxation: https://www.tax.virginia.gov/forms/search?search=&year=635&category=4&type=All For Department of Taxation: Premium tax forms are available on the Virginia Tax website. Quarterly Estimated Payment Vouchers (Form 800ES) and Return Payment Voucher (Form 800V) can be filed and paid online using eForms. Annual Tax Return (Form 800) is available online as a fillable form, but it must be filed manually.
WA	Office of Insurance Commissioner	Steven Moore (360) 725-7031 taxes@oic.wa.gov	https://www.insurance.wa.gov/ https://fortress.wa.gov/oic/onlineservices/Login.aspx?module=TAX Premium Tax forms for filing are only available with a username and password provided by the Office of Insurance Commissioner. If a username and password is required and has not been provided, please contact the Office of Insurance Commissioner. To access the filing system, please visit the E-Tax website above. This link will take you to the electronic tax form site. The log in is on the left side of the page. PAPER TAX FORMS ARE NOT ACCEPTED unless pre-approved by the Office of Insurance Commissioner. Washington State tax forms are accessed, completed and submitted online. Instructions for filing are available on the website: https://www.insurance.wa.gov/premium-tax-filing-instructions If you need sample forms, please contact the Office of the Insurance Commissioner.

STATE TAX FORMS

STATE	DEPARTMENT/AGENCY*	CONTACTS	WEBSITE(S) AND FILING INSTRUCTIONS
WV	Insurance Department	<p>Tax Audit Section (304) 558-1900 oicwvtaxsection@wv.gov</p> <p>Drema Goolsby Tax Unit Supervisor drema.k.goolsby@wv.gov</p> <p>Michelle Farren Tax Audit Clerk, Sr. michelle.b.farren@wv.gov</p> <p>Crystal Proctor Tax Audit Clerk, Sr. crystal.f.proctor@wv.gov</p> <p>Karen Callison Tax Audit Clerk karen.callison@wv.gov</p> <p>Submit the forms (must be printed as a full page and not reduced) and check to: West Virginia Insurance Commissioner Tax Audit Section 900 Pennsylvania Ave-9th Floor Charleston, WV 25302</p>	<p>https://www.wvinsurance.gov/</p> <p>OPTins website: https://www.optins.org</p> <p>West Virginia is now accepting the Annual Premium Tax Statement, along with the Annual Tax Payment Form, through OPTins. However, this is not a requirement. The forms are also located on our website at: https://www.wvinsurance.gov/Divisions/Financial-Accounting#taxinfo</p> <p>The Detailed Filing Instructions are now attached to the tax forms. You may file your tax payment through OPTins (Online Premium Tax for Insurance) or by check.</p> <p>For ZERO QUARTERLY filers only, you may file online by going to: https://www.wvinsurance.gov/Surplus-Lines-Zero-Pay</p> <p>The 2023 Annual Premium Tax Statement may be submitted either electronically through OPTins or by hard copy mailed to the Offices of the Insurance Commissioner.</p>

STATE TAX FORMS

STATE	DEPARTMENT/AGENCY*	CONTACTS	WEBSITE(S) AND FILING INSTRUCTIONS
WI	Insurance Department	<p>John Litweiler (608) 267-4390 john.litweiler@wisconsin.gov</p> <p>Kongmeng Yang (608) 264-8120 kongmeng.yang@wisconsin.gov</p> <p>Terry Lorenz (608) 264-8106 terry.lorenz@wisconsin.gov</p> <p>Nicholas Hartwig (608) 267-4383 nicholas.hartwig@wisconsin.gov</p> <p>State of Wisconsin Office of the Commissioner of Insurance P. O. Box 7873 Madison, WI 53707-7873</p>	<p>https://oci.wi.gov/Pages/CompaniesHome.aspx</p> <p>Under the heading “Information For Companies” click on “Annual Schedule of Taxes and Fees” and either click on the “Annual Schedule of Taxes and Fees” link in the “Jump to Section:” at the top of the page or scroll down to the bottom of the page for the schedules of taxes and fees (includes instructions).</p> <p>The Office of the Commissioner of Insurance has a Financial Filing Portal for companies licensed as insurers to securely submit financial filings electronically. The Financial Filing Portal is the preferred method of submission. Before making your first filing, you must obtain a login and password to the Financial Filing Portal. Please see the information at https://oci.wi.gov/Pages/Companies/MakeFinancialFilings.aspx regarding how to establish access to the filing portal.</p> <p>Although the use of the Filing Portal is preferred, insurers may file by email to OCIFinancial@Wisconsin.gov.</p> <p>Electronic filings must be submitted on or before MARCH 1 (due date).</p> <p>If the due date falls on a weekend or holiday, the deadline is extended to the next business day.</p> <p>Please refer to https://oci.wi.gov/Pages/Companies/PremiumTax.aspx for remittance of taxes and fees.</p> <p>Late filings may be subject to forfeitures under s. 601.64 Wis. Stat.</p>
WY	Insurance Department	<p>G. Douglas Melvin Chief Financial Examiner (307) 777-5619 doug.melvin@wyo.gov</p>	<p>https://doi.wyo.gov/companies</p> <p>Click on “Companies” to take you to the screen that has the premium tax return. Electronic tax filings are accepted through OPTins.</p>

Every effort has been made to make this information as correct and complete as possible, but for specific issues the reader should check the websites cited. This summary has been prepared by the NAIC and reviewed by the state’s insurance department and/or tax department for accuracy. All decisions on legal interpretation are made by state officials, so the reader should contact the department/agency for further information.