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.

Olivea A. Myers  
Editor  
Legal Counsel

Patricia E. Cook  
Assistant Editor  
Senior Paralegal

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

STATE TAX FORMS

Volume II

February 2023
The NAIC is the authoritative source for insurance industry information. Our expert solutions support the efforts of regulators, insurers and researchers by providing detailed and comprehensive insurance information. The NAIC offers a wide range of publications in the following categories:

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http://www.naic.org//prod_serv_home.htm

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### STATE TAX FORMS

*State agency that collects premium and retaliatory taxes.*

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<th>CONTACTS</th>
<th>WEBSITE(S) AND FILING INSTRUCTIONS</th>
</tr>
</thead>
</table>
| AL    | Insurance Department | LaKisha Hardy (Premium Tax Supervisor)  
(334) 241-4114  
lakisha.hardy@insurance.alabama.gov  
Andrea Brown (Surplus Line Brokers/  
Unauthorized Insurers)  
(334) 241-4183  
andrea.brown@insurance.alabama.gov  
Antoinette Thomas (Surplus Line Brokers/  
Unauthorized Insurers)  
(334) 241-4144  
antoinette.thomas@insurance.alabama.gov  
Caitlin Walker (Licensed Insurers)  
(334) 240-7574  
caitlin.walker@insurance.alabama.gov | ALDOI website: [https://www.aldoi.gov/](https://www.aldoi.gov/)  
OPTins website: [https://www.optins.org/](https://www.optins.org/) | 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.  
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.  
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. |
| AK    | Division of Insurance | Rebecca Nesheim  
(907) 465-2584  
rebecca.nesheim@alaska.gov | [www.commerce.alaska.gov/web/ins/](https://www.commerce.alaska.gov/web/ins/)  
OPTins website: [https://www.optins.org/](https://www.optins.org/) | 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. |
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| AZ    | Department of Insurance and Financial Institutions | Tax Unit (602) 364-2713 taxunit@diffi.az.gov | [https://diffi.az.gov/](https://diffi.az.gov/)  
OPTins website: [https://www.optins.org](https://www.optins.org)  
NOTE: Arizona no longer publishes an “Annual Taxes and Fees Datasheet.”  
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.  
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.  
Beginning January 1, 2020, all surplus lines broker tax reports and payments must be filed electronically. You must:  
• Use the Surplus Line of Arizona system ([https://www.sla-az.org/](https://www.sla-az.org/)) to produce the tax report and  
• Use the OPTins system ([www.optins.org](https://www.optins.org)) administered by the National Association of Insurance Commissioners (NAIC) to file the report and pay the tax.  
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. |
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 (*see* Bulletin No. 07-2022).

Effective January 1, 2020, surplus lines brokers are mandated to use OPTins for payment of monthly and annual premium taxes (*see* Bulletin Nos 15-2019 and 3A-2020).

Effective January 1, 2020, AID no longer accepts new filings and payments by mail.
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</table>
| CA    | Department of Insurance | For general inquiries: PremiumTaxAudit@insurance.ca.gov  
For inquiries regarding Tax Payments or the Electronic Funds Transfer (EFT) Program: (916) 492-3288  
EFT@insurance.ca.gov | http://www.insurance.ca.gov  
From the Department of Insurance homepage, under Insurers, click on “Electronic Funds Transfer (EFT) Programs.” Next, click on “Tax Forms and Instructions/Electronic Funds Transfer (EFT) Payments,” then select “2022 Tax Forms, Instructions and Information” to access the appropriate forms.  
Note: Users may need to clear their browser cache if they cannot find the 2022 tax forms.  
**CDI encourages taking advantage of electronic filing:**  
• 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 2022 Tax Return Instructions on the last page on how and where to file.  
*Note: If filed electronically, the Original Tax Return and/or Tax Payment Vouchers need not be mailed.  
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  
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.  
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.
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</table>
| **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](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](https://www.dora.state.co.us/pls/real/opt.logon). |
| **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](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](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/](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](https://www.ct.gov/DRS/). |
| **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/](https://insurance.delaware.gov/)  
**OPTins website:** [https://www.optins.org](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 2022 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).” |
## STATE TAX FORMS

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</table>
| 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 2022 DC premium tax forms included in “DC 2022 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. |
| GA    | Insurance Department | Mandy Snipes  
Premium Tax Issues  
(404) 656-7553  
msnipes@oci.ga.gov |  
https://oci.georgia.gov/  
Admitted companies must file electronically through TriTech Premium Pro. The non-subscriber version of TriTech Premium Pro may be utilized through https://oci.georgia.gov/  
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  
https://gfpf.org/  
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. |

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</table>
| 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 | 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  
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](https://www.optins.org)  
Tax filings and payments must be electronically submitted through OPTins for Forms 314, 323, 322, and 315. All tax and related forms can be downloaded through OPTins only. Surplus Lines tax and related must be filed through OPTins.  
[https://cca.hawaii.gov/ins/surplus-lines-tax/](https://cca.hawaii.gov/ins/surplus-lines-tax/)  
Form RRG (01-17) HI: Annual Statement of Premiums Received For Taxation Purposes: [https://cca.hawaii.gov/ins/other_ins/risk_retention_groups_foreign/](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](http://www.doi.idaho.gov)  
TriTech PremiumPro website: [https://nonsub.tritechsoft.com/#/recaptcha](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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</thead>
</table>
| IL    | Illinois Department of Insurance | Cathy Suhling  
(217) 557-3379  
Via courier:  
Illinois Department of Insurance  
Fourth Floor Tax Unit  
320 W. Washington  
Springfield, IL 62767-0001  
Via mail:  
Illinois Department of Insurance  
P.O. Box 7087  
Springfield, IL 62791  
Gregory E. Moredock  
Illinois Municipal League  
(217) 525-1220  
firefee@iml.org  
Patrick D’Helf  
Illinois Coalition of Local Governments  
(312) 320-8284  
patrick@illinoislocalgov.org | https://www2.illinois.gov/sites/insurance/Pages/default.aspx  
https://www2.illinois.gov/sites/Insurance/companies/Pages/default.aspx  
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.  
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/  
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/ |
| IN    | Department of Insurance | Debra Graves  
(317) 232-1993  
dgraves@idoi.in.gov | https://www.in.gov/idoi/companyentity-financial-compliance/  
OPTins website: https://www.optins.org  
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).  
Insurance companies will need to contact the OPTins Marketing Team at optinsmktg@naic.org or call (816) 783-8787 to setup an OPTins account. |
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<th>Contacts</th>
<th>Website(s) and Filing Instructions</th>
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</thead>
</table>
| IA    | Division of Insurance | Bouavan Kha (515) 654-6516 premium.tax@iid.iowa.gov | https://iid.iowa.gov/premtax  
https://nonsub.tritechsoft.com/#/recaptcha  
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. |
| KS    | Kansas Insurance Department | Charlotte Daubert (785) 291-3191 charlotte.daubert@ks.gov | https://insurance.kansas.gov/kansas-tax-and-annual-filing-forms/  
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. General information for filing the 2022 tax returns, along with a sample online tax packet, can be found on the Insurance Department website (link above). |
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</table>
| KY    | Department of Revenue | Cheryl Hunt  
Department of Revenue  
(502) 564-4810  
cheryl.hunt@ky.gov  
**Mailing:**  
KY Department of Revenue  
P.O. Box 1303  
Frankfort, KY 40602-1303  
**Overnight:**  
KY Department of Revenue  
501 High Street  
Frankfort, KY 40601-2103  
Benjamin Siegel  
General Counsel  
Department of Insurance  
(502) 782-0604  
Benjamin.Siegel@ky.gov  
John Hord  
Local Government Premium Tax Program  
Manager  
(502) 564-1649  
John.Hord@ky.gov | https://revenue.ky.gov/Pages/index.aspx  
When using https://revenue.ky.gov/Pages/index.aspx, click on “Business,” then scroll down to “Insurance Premiums Tax and Surcharge.”  
https://insurance.ky.gov/ppc/new_default.aspx  
The annual reconciliation (Form LGT-140) must be filed electronically through the Kentucky Department of Insurance (DOI) secure web portal. The portal is located at the top right corner of the DOI home page. 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 (2022-2023).” Current forms of LGT-141 and LGT-142, along with instructions, can be found under this link. |
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</table>
| LA    | Insurance Department | Tommy Coco  
         (225) 342-1012  
         tcoco@ldi.la.gov | [http://www.ldi.state.la.us](http://www.ldi.state.la.us)  
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.  
**Admitted Premium Tax website:**  
**Surplus Lines Premium Tax website:**  
Form 1071 Quarterly Tax Statement  
Payments may be made online. |
| ME    | Maine Revenue Services | Maine Revenue Services  
P.O. Box 9107  
Augusta, ME 04332-9107  
Corporate.tax@maine.gov  
(207) 624-9753  
Maine Bureau of Insurance  
Karma Lombard  
(207) 624-8540  
karma.y.lombard@maine.gov | 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](https://www.maine.gov/revenue/taxes/income-estate-tax/insurance-taxes)  
File electronically through the New Maine Tax Portal:  
[Maine Revenue Services](https://revenue.maine.gov/)  
Electronic Filing and Payments:  
[https://revenue.maine.gov/](https://revenue.maine.gov/)  
Electronic payments may also be made at:  
[https://www.maine.gov/revenue/electronic-services/funds-transfer](https://www.maine.gov/revenue/electronic-services/funds-transfer)  
Additional information on Maine taxes and filing obligations can be found at  
[https://www.maine.gov/revenue/](https://www.maine.gov/revenue/) |
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| MD    | Maryland Insurance Administration | Erin Nickles  
(410) 468-2451  
erin.nickles@maryland.gov  
2021 Premium Tax  
Maryland Insurance Administration  
Attn: Fiscal Stop #100  
200 Saint Paul Place, Suite 2700  
Baltimore, MD 21202  
Surplus Lines  
The Maryland Insurance Administration  
Attn: Rena Moody  
200 St. Paul Place, Suite 2700  
Baltimore, Maryland 21202  
Surpluslinefiling.mia@maryland.gov | https://insurance.maryland.gov/Pages/premium-tax/forms-and-instructions.aspx  
Optional online filing of forms and online payments available to insurance company premium tax liability through https://www.optins.org/ |
| MA    | Massachusetts Department of Revenue and Massachusetts Division of Insurance | Joe Tierney  
Massachusetts Department of Revenue  
(617) 626-3807  
tierneyj@dor.state.ma.us  
William Keith Kloza, Manager, Financial Surveillance & Co Licensing  
Massachusetts Division of Insurance  
On the home page, select the appropriate year. Financial Institution and Insurance Company Forms must be filed and paid electronically on the Mass TaxConnect website. Life (63-20P), Ocean Marine (63-29A) and Property & Casualty (63-23P) returns are available electronically.  
https://mtc.dor.state.ma.us/mtc/  
To obtain a Workers’ Compensation Schedule C-1, go to:  
https://www.mass.gov/doc/schedule-c1/download  
Note: Schedule C-1 Form must be emailed to companies.mailbox@mass.gov  
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 |
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| MI    | Michigan Department of Treasury | Dave Matelski  
Tax Policy Division  
Michigan Department of Treasury  
(517) 335-7424 & 517-335-7478  
MatelskiD@michigan.gov  
Treas_Tax_Policy@michigan.gov | Michigan Business Tax (MBT):  
https://www.michigan.gov/taxes/business-taxes/mbt  
Corporate Income Tax (CIT) (includes a premium tax):  
https://www.michigan.gov/taxes/business-taxes/cit  
Michigan Department of Insurance and Financial Services  
Sherry Barrett  
Surplus Lines Taxes  
(517) 284-8623  
barretts3@michigan.gov | Michigan requires electronic filing through NAIC OPTins with the exception of exempt commercial policyholders (ECP). All Michigan forms are available on the OPTins website. Report of Insurance Purchased from an Unauthorized Insurer is now filed electronically through NAIC OPTins. One-time filers may use FIS 0255  
https://www.michigan.gov/difs/industry/licensing-ins/sur-lines-agency/licensed/surplus-lines-licensee-filing-the-surplus-lines-taxes |  |
| MN    | Revenue Department | Jerry Sieve  
Department of Revenue  
(651) 556-3024 or (651) 556-4729  
jerry.sieve@state.mn.us or  
insurance.taxes@state.mn.us | www.revenue.state.mn.us/  
From the dropdown menu under “Businesses,” click on “All Business Taxes and Fees,” click on “Insurance Taxes,” click on “Insurance Premium Tax.”  
Electronic filing available for premium tax returns.  
https://www.revenue.state.mn.us/auto-theft-prevention-surcharge |  
Auto theft prevention surcharge returns must use e-Services. Click on the e-Services Information link for details.  
https://www.revenue.state.mn.us/e-services-information |
# STATE TAX FORMS

<table>
<thead>
<tr>
<th>State</th>
<th>Department/Agency*</th>
<th>Contacts</th>
</tr>
</thead>
</table>
| 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/  
| 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/  
2022 Life & Health Insurance Company Premium Tax Return: [https://insurance.mo.gov/forms/375-0411.pdf](https://insurance.mo.gov/forms/375-0411.pdf)  
2022 Ch. 380 Mutual Insurance Company Premium Tax Return: [https://insurance.mo.gov/forms/375-0429.pdf](https://insurance.mo.gov/forms/375-0429.pdf)  
2023 Quarterly Administrative Report Form: [https://insurance.mo.gov/forms/375-0701.pdf](https://insurance.mo.gov/forms/375-0701.pdf) |
| MT    | Insurance Department | CSIExams@mt.gov | [https://csimt.gov/insurance/annual-renewals-taxes/](https://csimt.gov/insurance/annual-renewals-taxes/)  
The Office of the Commissioner of Securities and Insurance, Montana State Auditor has mandated the use of OPTins for all premium tax filings and payments. |
<table>
<thead>
<tr>
<th>State</th>
<th>Department/Agency*</th>
<th>Contacts</th>
<th>Website(s) and Filing Instructions</th>
</tr>
</thead>
</table>
| NE    | Insurance Department | Kristy Hadden  
          (402) 471-0373  
          doi.premiumtax@nebraska.gov  
          Insurance Department  
          P.O. Box 95087  
          Lincoln, NE 68509-5087  
          Overnight Mail Address:  
          Nebraska Department of Insurance  
          1526 K St., Suite 200  
          Lincoln, NE 68508 | https://doi.nebraska.gov/  
          Under “Insurers” heading click on “Financial Regulation” and then “Premium Tax Forms / State Filing Checklist.”  
          The Department requires electronic filing through OPTins. If filing electronically, you must use the forms on the OPTins website. |
| NV    | Department of Taxation  
          Compliance Division | premiumtax@tax.state.nv.us  
          Nevada Department of Taxation  
          1550 College Parkway Rm. 115  
          Carson City, NV 89706 | https://tax.nv.gov/  
          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. |
| NH    | Insurance Department | premiumtax@ins.nh.gov  
          NH Insurance Department  
          21 South Fruit Street, Suite #14  
          Concord, NH 03301 | 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.  
          All tax forms can be found on our website:  
          http://www.nh.gov/insurance/companies/premiumtax/index.htm  
          Only Surplus Lines Producers may file electronically in the OPTins system. |
| NJ    | Division of Taxation | Lisa D. McCoy  
          (609) 322-6257  
          Lisa.McCoy@treas.nj.gov | https://www.state.nj.us/treasury/taxation/prntins.shtml  
          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.”  
          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 |
## STATE TAX FORMS

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<tr>
<th>STATE</th>
<th>DEPARTMENT/AGENCY*</th>
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<th>WEBSITE(S) AND FILING INSTRUCTIONS</th>
</tr>
</thead>
<tbody>
<tr>
<td>NM</td>
<td>Taxation and Revenue Department</td>
<td>For immediate assistance, please send an email to <a href="mailto:INSPremium.Outreach@state.nm.gov">INSPremium.Outreach@state.nm.gov</a> (866) 285-2996 or <a href="mailto:policy.office@state.nm.gov">policy.office@state.nm.gov</a> <strong>Correspondence:</strong> PO Box 5557 Santa Fe, New Mexico 87502 <strong>Certified or overnight mail location:</strong> Attn-Insurance Premium Tax 1200 S. St. Francis Drive Santa Fe, New Mexico 87504</td>
<td><a href="https://www.tax.newmexico.gov/">https://www.tax.newmexico.gov/</a> Effective January 1, 2020, Premium Tax collection will be managed through the Taxation &amp; Revenue Department. Returns and payments will be made in our Taxpayer Access Point (TAP) website: <a href="http://www.tax.newmexico.gov">www.tax.newmexico.gov</a> starting March 30, 2020. For details on the methods of payments that the department accepts, please review FYI-401 for detailed instructions.</td>
</tr>
<tr>
<td>STATE</td>
<td>DEPARTMENT/AGENCY*</td>
<td>CONTACTS</td>
<td>WEBSITE(S) AND FILING INSTRUCTIONS</td>
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<tr>
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<td>-------------------------------------</td>
</tr>
</tbody>
</table>
| NY    | Taxation and Finance Department | Suzanne Tennyson  
(518) 389-4913  
Suzanne.tennyson@tax.ny.gov  
Richard Rintrona  
(518) 389-4909  
Richard.rintrona@tax.ny.gov |  
U.S. Postal Service:  
NYS Corporation Tax  
P.O. Box 15181  
Albany, NY 12201-5181  
Courier or Express Service:  
NYS Tax Department  
RPC – Corp Tax  
90 Cohoes Ave.  
Green Island, NY 12183-1515  
BrokerSiteIDRequest@dfs.ny.gov |  
https://www.tax.ny.gov/  
On the main page, click on “Forms and guidance” in the blue header bar. 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.”  
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.  
For excess lines premium taxes – Department of Financial Services  
Email questions to: billing@dfs.ny.gov  
NYS Department of Financial Services  
ATTN: Office of Financial Management  
One Commerce Plaza, Suite 1850  
Albany, NY 12257 |  
https://www.dfs.ny.gov/apps_and_licensing/agents_and_brokers/excess_line_broker_premium_tax_statement  
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. |

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# STATE TAX FORMS

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</tr>
</thead>
</table>
| NC    | Department of Revenue | Latoya Parmele  
Department of Revenue  
(919) 754-2600  
latoya.parmelee@ncdor.gov  
Insurance Premium Tax Unit  
NC Department of Revenue  
P.O. Box 25000  
Raleigh, NC 27640-0300  
**Street address:**  
Insurance Premium Tax Unit  
NC Department of Revenue  
501 N. Wilmington Street  
Raleigh, NC 27604 | [www.ncdor.gov](http://www.ncdor.gov)  
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 2022 tax forms. Beginning with tax year 2010, Self-Insured Workers’ Compensation Corporation returns were available via the above website. |
| ND    | Insurance Department | Jessica Davis  
(701) 328-2930  
jessdavis@nd.gov  
premiumpax@nd.gov  
North Dakota Insurance Department  
600 East Blvd. Ave.,  
Dept. 401  
Bismarck, ND 58505-0320 | [https://www.insurance.nd.gov/](https://www.insurance.nd.gov/)  
Choose “Companies,” then “Financial Reporting and Tax Requirements,” then “Premium Tax Filing.” The North Dakota Insurance Department will now be using OPTins for the filing of estimated and reconciled tax statements and the payment of premium taxes.  
[https://www.insurance.nd.gov/producers/other-licenses/surplus-lines](https://www.insurance.nd.gov/producers/other-licenses/surplus-lines)  
Surplus lines may file electronically via OPTins. |
<table>
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</tr>
</thead>
<tbody>
<tr>
<td>OH</td>
<td>Treasurer’s Office</td>
<td><a href="mailto:taxes@insurance.ohio.gov">taxes@insurance.ohio.gov</a></td>
<td><a href="http://www.insurance.ohio.gov">www.insurance.ohio.gov</a></td>
</tr>
<tr>
<td></td>
<td>Insurance Department</td>
<td>Insurance Department Premium Tax</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Premium Tax</td>
<td><a href="mailto:tosins@tos.ohio.gov">tosins@tos.ohio.gov</a></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Treasurer’s Office</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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.

The Office of Risk Assessment has posted filing forms and information on the Ohio Department of Insurance (ODI) website. As indicated in the filings Checklists, 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.

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.

https://insurance.ohio.gov/companies/risk-assessment/resources/annual-filing-requirements

Except for Tax Summary forms INS7214 and INS7215 and tax payments (see below), send all required hardcopy filings listed on your Checklist to:

Ohio Department of Insurance
Office of Risk Assessment
50 W. Town St., Suite 300
Columbus, OH 43215

DO NOT SEND HARDCOPY TAX RETURNS TO ODI OR THE TREASURER OF STATE

FILING TAX RETURNS

Hardcopy tax returns are no longer accepted for current year taxes. DO NOT FILE HARDCOPY TAX RETURNS.

Tax forms must be accessed and filed online by the statutory due date.

Forms:
https://insurance.ohio.gov/about-us/forms
<table>
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<tr>
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</tr>
</thead>
</table>
| 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 1st on Oregon’s iReg reporting system.  
The iReg reporting system may be accessed at:  
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:  
<table>
<thead>
<tr>
<th>STATE</th>
<th>DEPARTMENT/AGENCY*</th>
<th>CONTACTS</th>
<th>WEBSITE(S) AND FILING INSTRUCTIONS</th>
</tr>
</thead>
</table>
| OR (cont.) | Department of Consumer and Business Services (cont.) | | 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/  
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/  
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.**  
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/  
Information regarding OHLIGA 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.  
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 |
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<tr>
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<th><strong>DEPARTMENT/AGENCY</strong></th>
<th><strong>CONTACTS</strong></th>
<th><strong>WEBSITE(S) AND FILING INSTRUCTIONS</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>PA</td>
<td>Department of Revenue</td>
<td>&lt;br&gt; Ashley Keener &lt;br&gt; Pennsylvania Department of Revenue &lt;br&gt; <a href="mailto:RA-RVVENDORSUBMISSION@PA.GOV">RA-RVVENDORSUBMISSION@PA.GOV</a> &lt;br&gt; PA Department of Revenue &lt;br&gt; P.O. Box 280900 &lt;br&gt; Harrisburg, PA 17128-0900</td>
<td>&lt;br&gt; <a href="https://www.revenue.pa.gov/FormsandPublications/FormsforBusinesses/CorporationTax/Pages/default.aspx">https://www.revenue.pa.gov/FormsandPublications/FormsforBusinesses/CorporationTax/Pages/default.aspx</a> &lt;br&gt; 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.pa.gov. Information on all types of electronic payments is also available on the e-tides website. (61 Pa. Code §§ 5.1 to 5.7) &lt;br&gt; <a href="https://www.revenue.pa.gov/OnlineServices/MakeAPayment/BusinessTax/Pages/Pay-By-EFT.aspx">https://www.revenue.pa.gov/OnlineServices/MakeAPayment/BusinessTax/Pages/Pay-By-EFT.aspx</a></td>
</tr>
<tr>
<td>PR</td>
<td>Office of the Commissioner of Insurance</td>
<td>&lt;br&gt; Glorimar Santiago &lt;br&gt; (787) 304-8686, ext. 4401 &lt;br&gt; <a href="mailto:gsantiago@ocs.pr.gov">gsantiago@ocs.pr.gov</a></td>
<td>&lt;br&gt; OPTins website: OPTins Online Tax Filing Solution for Insurance &lt;br&gt; Forms available through OPTins. For sample forms, go to: &lt;br&gt; <strong>Premium Tax Return Form for Property</strong> &lt;br&gt; [2] Premium Tax Return - Property, Casualty, Disability (A &amp; H), Surety and Title Premiums.pdf &lt;br&gt; <strong>Premium Tax Return Form for Life</strong> &lt;br&gt; [1] Premium Tax Return - Life, Disability (A &amp; H) Premiums and Annuity Considerations.pdf &lt;br&gt; <strong>Special Premium Tax Form for Life</strong> &lt;br&gt; <a href="https://ocs.pr.gov/regulados/Aseguradores%20Domsticos%20Domestic%20Insurers/1)%20Forma-%20-%20Vida.pdf">https://ocs.pr.gov/regulados/Aseguradores%20Domsticos%20Domestic%20Insurers/1)%20Forma-%20-%20Vida.pdf</a> &lt;br&gt; <strong>Special Premium Tax Form for Property</strong> &lt;br&gt; 2) Forma - Propiedad.pdf &lt;br&gt; <strong>Special Premium Tax Health</strong> &lt;br&gt; 3) Forma - Salud.pdf (pr.gov)</td>
</tr>
</tbody>
</table>
### STATE TAX FORMS

<table>
<thead>
<tr>
<th>STATE</th>
<th>DEPARTMENT/AGENCY*</th>
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<th>WEBSITE(S) AND FILING INSTRUCTIONS</th>
</tr>
</thead>
</table>
| RI    | Department of Revenue | Carlita Annicelli  
Department of Revenue  
(401) 574-8806  
Carlita.annicelli@tax.ri.gov  
Department of Revenue  
Rhode Island Division of Taxation  
One Capitol Hill, Ste. 9  
Providence, RI 02908-5811 | https://tax.ri.gov/  
Paper forms are available on the website, in the middle click on “Forms,” then click on proper heading to locate premium tax forms.  
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. |
| SC    | Department of Insurance | Sharon Waddell  
Tax Manager  
(803) 737-4910  
swaddell@doi.sc.gov | https://www.doi.sc.gov/  
https://www.doi.sc.gov/979/Premium-Taxes  
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. |
<table>
<thead>
<tr>
<th>STATE</th>
<th>DEPARTMENT/AGENCY*</th>
<th>CONTACTS</th>
<th>WEBSITE(S) AND FILING INSTRUCTIONS</th>
</tr>
</thead>
</table>
| SD    | Division of Insurance | Patsy Madsen  
(605) 773-3563  
patsy.madsen@state.sd.us  
South Dakota Division of Insurance  
124 S. Euclid Ave., 2nd Floor  
Pierre, SD 57501 | Premium Tax Information website:  
https://dlr.sd.gov/insurance/companies/premium_tax_information.aspx  
SD Premium Tax Returns filed electronically through Tritech website:  
https://nonsub.tritechsoft.com/#/recaptcha  
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.  
To pay electronically: [https://www.optins.org/](https://www.optins.org/) |

**Surplus Lines**  
https://dlr.sd.gov/insurance/surplus_lines.aspx  
Surplus Lines Insurers file by printing the Surplus Lines Insurer Business Written & Premium Tax Report and mailing to the address noted on the report. Please also include the checklist & all items in the checklist. 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.  

**Risk Retention Group**  
https://dlr.sd.gov/insurance/companies/risk_retention_groups.aspx  
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.
## STATE TAX FORMS

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</tr>
</thead>
</table>
| TN    | Department of Commerce & Insurance | Kim Blaylock  
Premium Tax and Licensing Manager  
(615) 532-7567  
kim.blaylock@tn.gov  
Surplus Lines Insurance Contact:  
Jessica Fite  
Surplus Lines Analyst  
(615) 741-7508  
Surplus.Lines@tn.gov | https://www.tn.gov/commerce/insurance/company-resources/company-premium-taxes.html  
OPTins website: https://www.optins.org/  
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.  
Non-Admitted Insurance Premium Taxes:  
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.  
Quarterly due dates:  
<table>
<thead>
<tr>
<th><strong>Filing Received During</strong></th>
<th><strong>Invoices Issued</strong></th>
<th><strong>Payment/Affidavit Due Date</strong></th>
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<tbody>
<tr>
<td>Jan 1 – Mar 31</td>
<td>April</td>
<td>May 15&lt;sup&gt;th&lt;/sup&gt;</td>
</tr>
<tr>
<td>Apr 1 – Jun 30</td>
<td>July</td>
<td>August 15&lt;sup&gt;th&lt;/sup&gt;</td>
</tr>
<tr>
<td>Jul 1 – Sep 30</td>
<td>October</td>
<td>November 15&lt;sup&gt;th&lt;/sup&gt;</td>
</tr>
<tr>
<td>Oct 1 – Dec 31</td>
<td>January</td>
<td>February 15&lt;sup&gt;th&lt;/sup&gt;</td>
</tr>
</tbody>
</table>

SLAS Clearinghouse website: https://www.slasclearinghouse.com/  
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 paying these non-admitted insurance premium taxes electronically through OPTins.  
OPTins website: https://www.optins.org/  
Surplus Lines Division website: https://www.tn.gov/commerce/insurance/types-of-insurance-companies/surplus-lines.html
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</thead>
</table>
### TX (cont.)
**Comptroller of Public Accounts (cont.)**

**CONTACTS**

**WEBSITE(S) AND FILING INSTRUCTIONS**

**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.

**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.

To access WebFile: [https://security.app.cpa.state.tx.us/](https://security.app.cpa.state.tx.us/)

### UT
**Tax Commission**

**CONTACTS**

**WEBSITE(S) AND FILING INSTRUCTIONS**

[https://tax.utah.gov/forms-pubs](https://tax.utah.gov/forms-pubs)

For the Insurance Premium Tax Payment Coupon TC-49PC, scroll down or type “TC-49PC” in the search box.

There is a requirement to file the return electronically through Taxpayer Access Point (TAP) at [https://tap.tax.utah.gov/TaxExpress/](https://tap.tax.utah.gov/TaxExpress/). Under “Returns” click “Download Return Templates.” Click on “Insurance Taxes” to access instructions and online filing templates.
<table>
<thead>
<tr>
<th>STATE</th>
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<th>WEBSITE(S) AND FILING INSTRUCTIONS</th>
</tr>
</thead>
</table>
| VT    | Tax Department    | Perry Howard  
       |        Tax Department  
       | (802) 828-6839  
       | perry.howard@vermont.gov  
       | Insurance Premium Tax  
       | Vermont Tax Department  
       | 133 State Street  
       | Montpelier, VT 05633-1401 | https://tax.vermont.gov/  
|       |                   |          myVTax website: https://www.myvtax.vermont.gov/  
|       |                   |          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. |
| VI    | Division of Banking, Insurance and Financial Regulation | Juliette Daniel  
       |        P&C Filings  
       | (340) 774-7166, ext. 4522  
       | juliette.daniel@lgo.vi.gov  
       | Vanessa Richards  
       | L&H Filings  
       | (340) 774-7166, ext. 4513  
       | vanessa.richards@lgo.vi.gov  
       | Office of the Lieutenant Governor  
       | Division of Banking, Insurance and Financial Regulation  
       | Kongens Gade #5049  
       | St. Thomas, VI 00802-6487 | OPTins website: https://www.optins.org  
|       |                   |          Effective November 1, 2012, electronic premium tax filings and tax payments will  
|       |                   |          be accepted through OPTins. |
## STATE TAX FORMS

<table>
<thead>
<tr>
<th>STATE</th>
<th>DEPARTMENT/AGENCY*</th>
<th>CONTACTS</th>
<th>WEBSITE(S) AND FILING INSTRUCTIONS</th>
</tr>
</thead>
</table>
| VA    | Premium/Retaliatory Taxes: Virginia Department of Taxation | Darien Carter  
Bureau of Insurance  
(804) 371-9333  
Darien.Carter@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:  
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=623&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 Insurance Commissioner. |
West Virginia for tax year 2022 is 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

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.

For ZERO QUARTERLY filers only, you may file online by going to: https://www.wvinsurance.gov/Surplus-Lines-Zero-Pay

The 2022 Annual Premium Tax Statement may be submitted either electronically through OPTins or by hard copy mailed to the Offices of the Insurance Commissioner.
### STATE TAX FORMS

<table>
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<tr>
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<th>Department/Agency*</th>
<th>Contacts</th>
<th>Website(s) and Filing Instructions</th>
</tr>
</thead>
</table>
| WI    | Insurance Department | John Litweiler  
(608) 267-4390  
john.litweiler@wisconsin.gov  
Kongmeng Yang  
(608) 264-8120  
kongmeng.yang@wisconsin.gov  
Terry Lorenz  
(608) 264-8106  
terry.lorenz@wisconsin.gov  
Nicholas Hartwig  
(608) 267-4383  
nicholas.hartwig@wisconsin.gov  
State of Wisconsin  
Office of the Commissioner of Insurance  
P. O. Box 7873  
Madison, WI 53707-7873 | [https://oci.wi.gov/Pages/CompaniesHome.aspx](https://oci.wi.gov/Pages/CompaniesHome.aspx)  
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).  
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](https://oci.wi.gov/Pages/Companies/MakeFinancialFilings.aspx) regarding how to establish access to the filing portal.  
Although the use of the Filing Portal is preferred, insurers may file by email to OCIFinancial@Wisconsin.gov.  
Electronic filings must be submitted on or before **MARCH 1 (due date).**  
If the due date falls on a weekend or holiday, the deadline is extended to the next business day.  
Please refer to [https://oci.wi.gov/Pages/Companies/PremiumTax.aspx](https://oci.wi.gov/Pages/Companies/PremiumTax.aspx) for remittance of taxes and fees.  
Late filings may be subject to forfeitures under s. 601.64 Wis. Stat. |  |
| WY    | Insurance Department | G. Douglas Melvin  
Chief Financial Examiner  
(307) 777-5619  
doug.melvin@wyo.gov | [https://doi.wyo.gov/companies](https://doi.wyo.gov/companies)  
Click on “Companies” to take you to the screen that has the premium tax return. Electronic tax filings are accepted through OPTins. |  |

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.