RETALIATION GUIDE

February 2021

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 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.
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:

Accounting & Reporting
Information about statutory accounting principles and the procedures necessary for filing financial annual statements and conducting risk-based capital calculations.

Special Studies
Studies, reports, handbooks and regulatory research conducted by NAIC members on a variety of insurance related topics.

Consumer Information
Important answers to common questions about auto, home, health and life insurance — as well as buyer’s guides on annuities, long-term care insurance and Medicare supplement plans.

Statistical Reports
Valuable and in-demand insurance industry-wide statistical data for various lines of business, including auto, home, health and life insurance.

Financial Regulation
Useful handbooks, compliance guides and reports on financial analysis, company licensing, state audit requirements and receiverships.

Supplementary Products
Guidance manuals, handbooks, surveys and research on a wide variety of issues.

Legal
Comprehensive collection of NAIC model laws, regulations and guidelines; state laws on insurance topics; and other regulatory guidance on antifraud and consumer privacy.

Capital Markets & Investment Analysis
Information regarding portfolio values and procedures for complying with NAIC reporting requirements.

Market Regulation
Regulatory and industry guidance on market-related issues, including antifraud, product filing requirements, producer licensing and market analysis.

White Papers
Relevant studies, guidance and NAIC policy positions on a variety of insurance topics.

NAIC Activities
NAIC member directories, in-depth reporting of state regulatory activities and official historical records of NAIC national meetings and other activities.

For more information about NAIC publications, visit us at:
http://www.naic.org//prod_serv_home.htm
### 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  
(334) 241-4114  
lakisha.hardy@insurance.alabama.gov | [www.aldoi.gov](http://www.aldoi.gov)  
[https://aldoi.gov/Companies/ForeignTaxReturn.aspx](https://aldoi.gov/Companies/ForeignTaxReturn.aspx)  
OPTins website: [http://www.optins.org](http://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. This excludes Fraternal Companies. |
| AK    | Division of Insurance | Rebecca Nesheim  
(907) 465-2584  
rebecca.nesheim@alaska.gov | [www.insurance.alaska.gov](http://www.insurance.alaska.gov)  
OPTins website: [http://www.optins.org](http://www.optins.org) | Alaska requires the tax report and payments be filed and paid through OPTins, [see Regulatory Order No. R 17-05](http://www.optins.org); for Surplus Lines, [see Regulatory Order No. R 17-08](http://www.optins.org). All certificates should be scanned and uploaded into OPTins as supplemental documents. |
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</table>
| AZ    | Department of Insurance and Financial Institutions | Loretta Moncibaez (602) 364-3246 taxunit@difi.az.gov | https://difi.az.gov
OPTins website: [http://www.optins.org](http://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 “INSURERS” from the dropdown menu select “Taxes”.
2. From the “INSURERS>Taxes” web page, use the left-side menu to 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 ([www.sla-az.org](http://www.sla-az.org)) to produce the tax report and
- Use the OPTins system ([www.optins.org](http://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.

Starting January 1, 2021, insurers must file and pay Arizona Automobile Theft Authority Assessments using OPTins.

[https://aata.az.gov/insurance-cos](https://aata.az.gov/insurance-cos)
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.

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

Beginning January 1, 2020, AID will no longer accept new filings and payments by mail.
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<tr>
<td>CA</td>
<td>Department of Insurance</td>
<td><a href="mailto:premiumtaxaudit@insurance.ca.gov">premiumtaxaudit@insurance.ca.gov</a></td>
<td><a href="http://www.insurance.ca.gov/0250-insurers/0300-insurers/0100-applications/tax-forms-instruct-and-info/index.cfm">http://www.insurance.ca.gov/0250-insurers/0300-insurers/0100-applications/tax-forms-instruct-and-info/index.cfm</a></td>
</tr>
</tbody>
</table>

**Mailing address for tax returns:**

**If paid by CHECK:**
California Department of Insurance
Tax Accounting Unit
P.O. Box 1918
Sacramento, CA 95812-1918

**If paid by EFT or NO PAYMENT:**
California Department of Insurance
Tax Accounting Unit
300 Capitol Mall, Suite 14000
Sacramento, CA 95814

For CDI, our 2020 tax forms are available on our website:

Note: Users may need to clear their browser cache if they see 2019 tax forms when using the above link.

[http://www.insurance.ca.gov](http://www.insurance.ca.gov)

During the period of the public health emergency, the 2020 annual tax return may be filed electronically via e-mail submission to EFT@insurance.ca.gov. The required paper original of a properly executed document must be submitted within 90 days of the lifting of the "shelter-in-place" order in California.

Pursuant to Emergency Order N-84-20 the California Department of Tax and Fee Administration shall extend the time for filing tax returns and payment of taxes that it oversees for a period of up to 3 months after the due date of the return or payment for individuals or businesses filing a return for less than $1 million in taxes or fees. (See Notice dated December 30, 2020)

Tax forms, instructions, and information are available directly on the first website listed above. Alternatively, 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 “2020 Tax Forms, Instructions and Information” to access the appropriate forms.

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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</thead>
</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  
The Division of Insurance is accepting only electronic filing of premium taxes. For questions, please go to www.dora.colorado.gov. |
| CT    | Department of Revenue Services | For general inquiries:  
AuditInsuranceTax@po.state.ct.us  
For inquiries regarding electronic payments, login/password or other TSC issues:  
Ct.efile@po.state.ct.us  
For mailing tax return:  
Department of Revenue Services  
P.O. Box 2990  
Hartford, CT 06104-2990 | https://portal.ct.gov/DRS  
Click on “Forms,” then click on “Forms by Tax Type,” then click on “Insurance/Health Care.”  
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. CT accepts ACH Debit and ACH Credit transactions for payment of premium taxes. For instructions or to make quarterly estimated payments, visit https://portal.ct.gov/DRS/TSC/TSC-Online. |
| 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 | http://www.insurance.delaware.gov  
**OPTins** website: http://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 2020 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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</thead>
</table>
| DC    | Department of Insurance, Securities and Banking | Jessie Li  
(202) 442-8568 or 727-8000  
jessie.li@dc.gov | http://disb.dc.gov/node/325132  
OPTins website: http://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 2020 DC premium tax forms included in “DC 2020 Insurance Premium Tax Filing Package” on the DISB website. |
| FL    | Revenue Department | William Roberts  
Department of Revenue  
(850) 717-7658  
william.roberts@floridarevenue.com | http://floridarevenue.com  
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  
Morgan Wurst  
Georgia Firefighters’ Pension Fund  
(770) 388-5757  
morgan@gfpf.org | www.oci.georgia.gov  
Admitted companies must file electronically through TriTech Premium Pro. The non-subscriber version of TriTech Premium Pro may be utilized through www.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/.  
www.gfpf.org  
Tax form for the Firefighters’ insurance premium tax is available for downloading. From the Home Page, click on “fund forms,” select “Insurance Companies,” 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. |
## STATE TAX FORMS

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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  
P.O. Box 23607  
G.M.F. Guam 96921 | [https://www.guamtax.com/forms/](https://www.guamtax.com/forms/)  
To access the Insurance Premium tax form, click on “GRT-1,” under “GRT Manual Filing.”  
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  
Department of Commerce and Consumer Affairs  
Insurance Division  
335 Merchant Street, Room 213  
Honolulu, HI 96813  
ATTN: Sally Bautista | OPTins website: [http://www.optins.org](http://www.optins.org)  
Effective January 1, 2017, the Division will only accept electronic tax filings and payments submitted through OPTins for Forms 314, 323, 322, and 315. Tax and related forms can be downloaded through OPTins only. For detail information, please refer to Commissioner's Memorandum 2016-5E under “Tax and Other Forms” at [http://cca.hawaii.gov/ins/insurers/annual-filing-instructions-and-tax-forms/](http://cca.hawaii.gov/ins/insurers/annual-filing-instructions-and-tax-forms/)  
OPTins is now being extended to Surplus Lines Licensees, effective August 15, 2019. Please refer to the “Notice to SLB on OPTins” link on the Surplus Lines Tax webpage. Form 104–NRRA: Quarterly Tax Forms for Surplus Lines Brokers, and for Independently Procured.  
Form RRG (01-17) HI: Annual Statement of Premiums Received For Taxation Purposes. |
| ID    | Department of Insurance | Terry Easley  
Premium Tax Specialist  
(208) 334-4282  
premiumtax@doi.idaho.gov  
On the Department of Insurance home page, click on “Industry,” then select “Taxes and Fees.” Effective January 1, 2019, the Department will no longer accept paper filings. |
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</table>
| IL    | Illinois Department of Insurance | Doug Hollis  
(217) 782-0055  
Illinois Department of Insurance  
Fourth Floor Tax Unit  
320 W. Washington  
Springfield, IL 62767-0001  
Patrick W. Hayes  
Municipality & Fire Protection District  
Foreign Fire Insurance Co. Fire Tax  
(217) 525-1220  
firetax@iml.org  
Patrick D’Helf  
Illinois Coalition of Local Governments  
(312) 320-8284  
patrick@illinoislocalgov.org | [https://insurance.illinois.gov](https://insurance.illinois.gov)  
[https://insurance.illinois.gov/company/companyMain.html](https://insurance.illinois.gov/company/companyMain.html)  
Under “Companies,” click on “Company Tax & Forms.”  
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 Tax fund, due by July 15 for prior 12 months ending July 1, forms are available online, electronic filing only: [http://firetax.iml.org](http://firetax.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/](https://lata.localgov.org/) |
| IN    | Department of Insurance | Debra Graves  
(317) 232-1993  
dgraves@idoi.in.gov | [http://www.in.gov/idoi/2328.htm](http://www.in.gov/idoi/2328.htm)  
OPTins website: [http://www.optins.org](http://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.  
Insurance companies will need to contact the OPTins Marketing Team at optinsmktg@naic.org or call (816) 783-8787 to setup an OPTins account. |
## STATE TAX FORMS

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</table>
| IA    | Division of Insurance | Donna Flamm  
(515) 654-6493  
premium.tax@iid.iowa.gov | [https://iid.iowa.gov/premtax](https://iid.iowa.gov/premtax)  
[https://tritechsoft.com/efilenetia/efilenet/efiledefault.aspx](https://tritechsoft.com/efilenetia/efilenet/efiledefault.aspx) | All insurers are required to file all forms and make payments electronically. The Division will no longer 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](https://insurance.kansas.gov) | The Kansas Insurance Department provides for and requires that companies use the Department’s personalized tax forms. Using the above web address, a company representative can select “Companies” and then select “Company Desktop.” At this point, the company representative will need to enter user identification and password information to access the personalized form. Instructions are provided on the same page, for obtaining sign-on information.  
General information for filing the 2020 tax returns, along with sample online tax packet, can be found at: [https://insurance.kansas.gov/kansas-tax-and-annual-filing-forms/](https://insurance.kansas.gov/kansas-tax-and-annual-filing-forms/) |
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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  
Erin Bravo  
General Counsel  
Department of Insurance  
(502) 564-6032  
Erin.Bravo@ky.gov  
Shawn Boggs  
Director, Consumer Protection Division  
(502) 564-6034  
Shawn.Boggs@ky.gov | www.revenue.ky.gov  
http://insurance.ky.gov  
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 (2020-2021)”. 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 | www.ldi.state.la.us  
From the Department of Insurance homepage, click on “Industry.” Under “Taxes and 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 link. 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:  
http://www.ldi.state.la.us/industry/taxes-and-assessments/admitted-premium-tax  
Surplus Lines Premium Tax website:  
http://www.ldi.state.la.us/industry/taxes-and-assessments/surplus-lines-premium-tax  
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  
Lindsay Laxon  
(207) 624-8429  
lindsay.j.laxon@maine.gov | https://www.maine.gov/revenue/tax-return-forms/insurance-tax-2020  
No electronic filing for returns, but electronic payment generally required. See  
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</table>
| MD    | Maryland Insurance Administration | Philip Ermer  
         (410) 468-2153  
         philip.ermer@maryland.gov  
         2020 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 | [http://insurance.maryland.gov/Pages/premium-tax/forms-and-instructions.aspx](http://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 [www.optins.org](http://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  
Daniel Provost, Director of Financial Surveillance & Co Licensing  
Massachusetts Division of Insurance  
(617) 521-7320  
On the home page, select the appropriate year. Financial Institution and Insurance Company Forms can 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/](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](https://www.mass.gov/doc/schedule-c1/download)  
For Information on Massachusetts’ surplus lines tax, go to:  
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| MI    | Michigan Department of Treasury | Stewart Binke  
Michigan Department of Treasury  
(517) 335-7478  
BinkeS@michigan.gov  
Sherry Barrett  
Surplus Lines Taxes  
(517) 284-8623  
barrett3@michigan.gov | **Michigan Business Tax (MBT):**  
http://www.michigan.gov/mbt  
**Corporate Income Tax (CIT) (includes a premium tax):**  
http://www.michigan.gov/taxes/0,4676,7-238-43519_59553---,00.html  
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 -  
OPTins website: http://www.optins.org |
| 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**  
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 “Top Tasks,” click on the “Log in to e-Services” link to register. |
| 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/**  
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| MO    | Revenue Department | Tammy Pollreisz  
(573) 751-1929  
tammy.pollreisz@insurance.mo.gov  
Noland Stuecken  
(573) 526-4986  
noland.stuecken@insurance.mo.gov | [http://insurance.mo.gov/industry/forms](http://insurance.mo.gov/industry/forms)  
2020 Property & Casualty Insurance Company Premium Tax Return:  
[https://insurance.mo.gov/forms/375-0409.pdf](https://insurance.mo.gov/forms/375-0409.pdf)  
2020 Life & Health Insurance Company Premium Tax Return:  
[https://insurance.mo.gov/forms/375-0411.pdf](https://insurance.mo.gov/forms/375-0411.pdf)  
2020 Ch. 380 Mutual Insurance Company Premium Tax Return:  
[https://insurance.mo.gov/forms/375-0429.pdf](https://insurance.mo.gov/forms/375-0429.pdf)  
2021 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. |
| NE    | Insurance Department | Martha Hettenbaugh  
(402) 471-4671  
martha.hettenbaugh@nebraska.gov  
Insurance Department  
P.O. Box 82089  
Lincoln, NE 68501  
Overnight Mail Address:  
Nebraska Department of Insurance  
1135 M St., Suite 300  
Lincoln, NE 68508 | [www.doi.nebraska.gov](http://www.doi.nebraska.gov)  
Under “Insurers” heading click on “Financial Regulation” and then “Premium Tax Forms / State Filing Checklist.”  
The Department encourages electronic filing through OPTins. If filing electronically, you must use the forms on the OPTins website. |
<table>
<thead>
<tr>
<th><strong>STATE</strong></th>
<th><strong>DEPARTMENT/AGENCY</strong></th>
<th><strong>CONTACTS</strong></th>
<th><strong>WEBSITE(S) AND FILING INSTRUCTIONS</strong></th>
</tr>
</thead>
</table>
| NV        | Department of Taxation Compliance Division | premiumtax@tax.state.nv.us  
Nevada Department of Taxation  
1550 College Parkway Rm. 115  
Carson City, NV 89706 | [http://tax.nv.gov](http://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        | Department of Insurance | Norma Stallings  
(603) 271-2391  
norma.j.stallings@ins.nh.gov  
Amy Duhaime  
Amy.j.duhaime@ins.nh.gov  
NH Department of Insurance  
21 South Fruit Street – Suite #14  
Concord, NH 03301 | [http://www.nh.gov/insurance/companies/premiumtax/index.htm](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) 292-8138  
Lisa.Mc Coy@treas.nj.gov | [http://www.state.nj.us/treasury/taxation/prntins.shtml](http://www.state.nj.us/treasury/taxation/prntins.shtml)  
[www.state.nj.us/treasury/taxation](http://www.state.nj.us/treasury/taxation)  
The Insurance Premiums Tax returns forms are available directly on the first website listed above. Alternatively, from the Division of Taxation homepage, under “Forms & E-File”, click on “Insurance Premiums Tax.” |
# STATE TAX FORMS

<table>
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<tr>
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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.us">INSPremium.Outreach@state.nm.us</a> (866) 285-2996 or <a href="mailto:policy.office@state.nm.us">policy.office@state.nm.us</a> Pre-2020 Paper returns address location: PO Box 5557 Santa Fe, New Mexico 87502 Pre-2020 Certified or overnight mail location: Attn-Insurance Premium Tax 1200 S. St. Francis Drive Santa Fe, New Mexico 87504</td>
<td><a href="https://www.tax.newmexico.gov/businesses/insurance-premium-tax-program/">https://www.tax.newmexico.gov/businesses/insurance-premium-tax-program/</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="https://tap.state.nm.us/tap/">https://tap.state.nm.us/tap/</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>
</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>
| 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  
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 | www.tax.ny.gov  
On the main page, click on “Businesses” in the blue header bar. In the middle of the page under “Popular Topics,” click on “Forms and instructions.” 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. | https://www.dfs.ny.gov/insurance/agbrok/ab_excess_filing.htm  
For retaliatory 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/docs/insurance/insurers/OFM-4_est_retal_form.pdf  
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. |
## STATE TAX FORMS

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<th>CONTACTS</th>
<th>WEBSITE(S) AND FILING INSTRUCTIONS</th>
</tr>
</thead>
</table>
| NC    | Department of Revenue | Latoya Parmele  
Department of Revenue  
(919) 754-2600  
latoya.parmele@ncdor.gov  
Insurance Premium Tax Unit  
NC Department of Revenue  
P.O. Box 25000  
Raleigh, NC 27640-0640 | **Street address:**  
Insurance Premium Tax Unit  
NC Department of Revenue  
501 N. Wilmington Street  
Raleigh, NC 27604 | www.ncdor.gov  
Click on “Taxes & Forms,” select “Other Taxes And Fees,” click on “Insurance Premiums Tax,” then click on “Download Forms and Instructions.” This will take you to the 2020 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  
premiumtax@nd.gov  
North Dakota Insurance Department  
600 East Blvd. Ave.,  
Dept. 401  
Bismarck, ND 58505-0320 | www.nd.gov/ndins/  
Choose “Companies,” then “Financial Reporting and Tax Requirements,” then “Premium Tax Filing.” Links to forms are at the bottom of the screen.  
https://www.nd.gov/ndins/surplus-lines  
Surplus lines may file electronically via OPTins. |
## STATE TAX FORMS

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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></td>
</tr>
<tr>
<td></td>
<td>Insurance Department</td>
<td>Insurance Department Premium Tax</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>No payments are accepted by mail, payments must be made by ACH/EFT.</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td><a href="mailto:tosins@tos.ohio.gov">tosins@tos.ohio.gov</a></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Treasurer’s Office</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 www.insurance.ohio.gov. Go to Services for Companies, Company Services Risk Assessment, Resources, Annual Filing Requirements. Select company type.

https://insurance.ohio.gov/wps/portal/gov/odi/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/wps/portal/gov/odi/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  
Jeannie Parsley  
(405) 521-3967  
JeanAnn.Parsley@oid.ok.gov | www.oid.ok.gov  
OPTins website: http://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 | http://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:  
https://www4.cbs.state.or.us/exs/ins/ireg/  
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” 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:  
## STATE TAX FORMS

<table>
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</thead>
<tbody>
<tr>
<td>OR (cont.)</td>
<td>Department of Consumer and Business Services (cont.)</td>
<td>Website for Surplus Lines Tax Form: The Surplus Lines tax form may be accessed through the Surplus Lines Association’s website at: <a href="http://www.oregonsla.org/">http://www.oregonsla.org/</a>  &lt;br&gt; Website for Tax on Wet Marine and Transportation policies written by Non-Admitted or Unauthorized Insurers: The WM&amp;T tax form may be accessed through the Surplus Lines Association’s website at: <a href="http://www.oregonsla.org/">http://www.oregonsla.org/</a>  &lt;br&gt; Website for Oregon Insurance Guaranty Association: Assessments related to the Oregon Guaranty Association (OIGA) may be accessed at: <a href="https://oregon.ncigf.org/">https://oregon.ncigf.org/</a>  &lt;br&gt; There are no assessments or available credits this year.  &lt;br&gt; 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: <a href="https://www.orlifega.org/">https://www.orlifega.org/</a>  &lt;br&gt; 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.  &lt;br&gt; 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: <a href="https://www.oregon.gov/DOR/programs/businesses/Pages/corp-insurance.aspx">https://www.oregon.gov/DOR/programs/businesses/Pages/corp-insurance.aspx</a></td>
<td></td>
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</table>
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<th>WEBSITE(S) AND FILING INSTRUCTIONS</th>
</tr>
</thead>
</table>
| PA    | Department of Revenue | Matthew DeFrank  
Pennsylvania Department of Revenue  
RA-RVNOTICEOFADJUSTM@pa.gov  
PA Department of Revenue  
327 Walnut St. Fl. 3  
P.O. Box 280407  
Harrisburg, PA 17128-0407 | [http://www.revenue.state.pa.us/portal/server.pt/community/revenue_home/10648](http://www.revenue.state.pa.us/portal/server.pt/community/revenue_home/10648)  
Click on “Forms and Publications,” “Forms for Businesses,” and then “Corporation Tax Forms.” Select appropriate year.  
RCT-121-A, Gross Premium Tax Report—Domestic Casualty, Domestic Fire or Domestic Life Insurance Companies, Associations or Exchanges  
Instructions: RCT-121A-I  
RCT-121-B, Gross Premium Tax Report—Foreign Life or Foreign Title Insurance Companies, Associations or Exchanges  
Instructions: RCT-121B-I  
RCT-121-C, Gross Premium Tax Report—Foreign Casualty or Foreign Fire Insurance Companies, Associations or Exchanges  
Instructions: RCT-121C-I  
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 E-Tides, [www.etides.state.pa.us](http://www.etides.state.pa.us).  
Information on all types of electronic payments is also available on the e-tides website. (61 Pa. Code §§ 5.1 to 5.7)  
[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) | |
| PR    | Office of the Commissioner of Insurance | Glorimar Santiago  
(787) 304-8686, ext. 4401  
gsantiago@ocs.pr.gov | [http://www.ocs.gobierno.pr](http://www.ocs.gobierno.pr)  
OPTins website: [http://www.optins.org](http://www.optins.org)  
Forms available through OPTins. For sample forms, go to:  
# STATE TAX FORMS

<table>
<thead>
<tr>
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<th>CONTACTS</th>
<th>WEBSITE(S) AND FILING INSTRUCTIONS</th>
</tr>
</thead>
</table>
| RI    | Department of Revenue | Richard Coia  
Department of Revenue  
(401) 574-8849  
richard.coia@tax.ri.gov  
Leo Lebeuf  
Department of Revenue  
(401) 574-8983  
leo.lebeuf@tax.ri.gov  
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 | www.tax.ri.gov  
Paper forms are available on the website, on the left click on “Forms,” then click on proper heading to locate premium tax forms. |
| SC    | Department of Insurance | Sharon Waddell  
Tax Manager  
(803) 737-4910  
swaddell@doi.sc.gov | 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. |
## STATE TAX FORMS

<table>
<thead>
<tr>
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</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/#?folderId=42  
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.  
To pay electronically: https://www.optins.org/ |
|       |                    |          | Surplus Lines  
https://dlr.sd.gov/insurance/surplus_lines.aspx  
The payments are made by printing the Surplus Lines Insurer 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. |
|       |                    |          | 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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</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 | [Website](https://www.tn.gov/commerce/insurance/company-resources/company-premium-taxes.html)  
Admitted Insurance Premium Taxes: OPTins is the required method for submitting annual 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>Filing Received</th>
<th>Invoices Issued</th>
<th>Payment/Affidavit Due Date</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>

SLAS Clearinghouse website: [http://www.slasclearinghouse.com](http://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.  
Surplus Lines Division website: [https://www.tn.gov/commerce/insurance/types-of-insurance-companies/surplus-lines.html](https://www.tn.gov/commerce/insurance/types-of-insurance-companies/surplus-lines.html)
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</thead>
<tbody>
<tr>
<td>TX</td>
<td>Comptroller of Public Accounts</td>
<td>Nick Souza (512) 463-4049 <a href="mailto:nicholas.souza@cpa.texas.gov">nicholas.souza@cpa.texas.gov</a> Nina Roberts (512) 463-4358 <a href="mailto:nina.roberts@cpa.texas.gov">nina.roberts@cpa.texas.gov</a></td>
<td><a href="http://comptroller.texas.gov/">http://comptroller.texas.gov/</a></td>
</tr>
</tbody>
</table>


The forms applicable to insurers licensed to do business in Texas are:
- 25-100 – Texas Annual Insurance Premium Tax Report
- 25-102 – Texas Annual Insurance Maintenance, Assessment and Retaliatory Report
- 25-107 - Insurance Motor Vehicle Crime Prevention Authority Semiannual Fee Report - July through December
- 25-200 - Retaliatory Worksheet - Insurance
- 25-205 - Computation of Non-Taxable Insurance Premiums
- 25-300 – Texas Annual Insurance Maintenance, Assessment, and Retaliatory Report Instructions

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.

---

Texas (cont.)
### TX (cont.)
- **Comptroller of Public Accounts (cont.)**

#### 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, and 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://mycpa.cpa.state.tx.us/securitymp1portal/displayLoginUser.do](https://mycpa.cpa.state.tx.us/securitymp1portal/displayLoginUser.do)

### UT
- **Tax Commission**

#### Technical Research Unit
- Tax Commission
  - (801) 297-7705
taxmaster@utah.gov
- Utah State Tax Commission
- Insurance Premium Payment
- 210 N 1950 W
- Salt Lake City, UT 84134-0130
- Tax Commission
- 210 N. 1950 West
- Salt Lake City, UT 84134

#### 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.
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</tr>
</thead>
<tbody>
<tr>
<td>VT</td>
<td>Tax Department</td>
<td>Corey Roesing&lt;br&gt;Tax Department&lt;br&gt;(802) 828-6681&lt;br&gt;<a href="mailto:corey.roesing@vermont.gov">corey.roesing@vermont.gov</a>&lt;br&gt;Insurance Premium Tax&lt;br&gt;Vermont Tax Department&lt;br&gt;133 State Street&lt;br&gt;Montpelier, VT 05633-1401</td>
<td><a href="http://www.tax.vermont.gov">www.tax.vermont.gov</a>&lt;br&gt;myVTax website: <a href="http://www.myvtax.vermont.gov">www.myvtax.vermont.gov</a>&lt;br&gt;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.</td>
</tr>
<tr>
<td>VI</td>
<td>Division of Banking, Insurance and Financial Regulation</td>
<td>Juliette Daniel&lt;br&gt;P&amp;C Filings&lt;br&gt;(340) 774-7166, ext. 4522&lt;br&gt;<a href="mailto:juliette.daniel@lgo.vi.gov">juliette.daniel@lgo.vi.gov</a>&lt;br&gt;Vanessa Richards&lt;br&gt;L&amp;H Filings&lt;br&gt;(340) 774-7166, ext. 4513&lt;br&gt;<a href="mailto:vanessa.richards@lgo.vi.gov">vanessa.richards@lgo.vi.gov</a>&lt;br&gt;Office of the Lieutenant Governor&lt;br&gt;Division of Banking, Insurance and Financial Regulation&lt;br&gt;Kongens Gade #5049&lt;br&gt;St. Thomas, VI 00802-6487</td>
<td><a href="http://ltg.gov.vi">http://ltg.gov.vi</a>&lt;br&gt;OPTins website: <a href="http://www.optins.org">http://www.optins.org</a>&lt;br&gt;Effective November 1, 2012, electronic premium tax filings and tax payments will be accepted through OPTins.</td>
</tr>
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## STATE TAX FORMS

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<tr>
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<tr>
<td>VA</td>
<td>Premium/Retalitory Taxes: Virginia Department of Taxation <a href="mailto:Insurance@tax.virginia.gov">Insurance@tax.virginia.gov</a> 804-404-4163</td>
<td>Darien Carter Bureau of Insurance (804) 371-9333 <a href="mailto:Darien.Carter@scc.virginia.gov">Darien.Carter@scc.virginia.gov</a> Len Manganello Tax <a href="mailto:len.manganello@tax.virginia.gov">len.manganello@tax.virginia.gov</a> Kelly Lawson Tax <a href="mailto:Kelly.lawson@tax.virginia.gov">Kelly.lawson@tax.virginia.gov</a> Department of Taxation (804) 404-4163 <a href="mailto:insurance@tax.virginia.gov">insurance@tax.virginia.gov</a></td>
<td>For Maintenance and special assessments—Bureau of Insurance: <a href="https://scc.virginia.gov/pages/Insurance-Company-Assessment-Filing-Information">https://scc.virginia.gov/pages/Insurance-Company-Assessment-Filing-Information</a> 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: <a href="https://www.tax.virginia.gov/forms/search?category=4&amp;year=266">https://www.tax.virginia.gov/forms/search?category=4&amp;year=266</a> 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.</td>
</tr>
<tr>
<td>WA</td>
<td>Office of Insurance Commissioner</td>
<td>Steven Moore (360) 725-7031 Kriscinda Hansen (360) 725-7032 <a href="mailto:taxes@oic.wa.gov">taxes@oic.wa.gov</a></td>
<td><a href="http://www.insurance.wa.gov">www.insurance.wa.gov</a> <a href="https://fortress.wa.gov/oic/onlineservices/Login.aspx?module=TAX">https://fortress.wa.gov/oic/onlineservices/Login.aspx?module=TAX</a> 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: <a href="https://www.insurance.wa.gov/premium-tax-filing-instructions">https://www.insurance.wa.gov/premium-tax-filing-instructions</a> If you need sample forms, please contact the Office of Insurance Commissioner.</td>
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</table>
| WV    | Insurance Department | Tax Audit Section  
(304) 558-1900  
Drema Goolsby  
Tax Unit Supervisor  
drema.k.goolsby@wv.gov  
Michelle Farren  
Tax Audit Clerk, Sr.  
michelle.b.farren@wv.gov  
Orlandia Lynn  
Tax Audit Clerk, Sr.  
orlandia.w.lynn@wv.gov | www.wvinsurance.gov  
OPTins website: http://www.optins.org  
West Virginia for tax year 2020 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 2020 Annual Premium Tax Statement may be submitted either electronically through OPTins or by hard copy mailed to the Offices of the Insurance Commissioner. |

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
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</table>
| WI    | Insurance Department | John Litweiler  
       | (608) 267-4390  
       | john.litweiler@wisconsin.gov | http://oci.wi.gov/company/forms-company.htm |
|       |                   | Karl Albert  
       | (608) 264-6236  
       | karl.albert@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 |
| WY    | Insurance Department | G. Douglas Melvin  
       | Chief Financial Examiner  
       | (307) 777-5619  
       | doug.melvin@wyo.gov | http://doi.wyo.gov |

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.