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.
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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.*

<table>
<thead>
<tr>
<th>STATE</th>
<th>DEPARTMENT/AGENCY*</th>
<th>CONTACTS</th>
<th>WEBSITE(S) AND FILING INSTRUCTIONS</th>
</tr>
</thead>
<tbody>
<tr>
<td>AL</td>
<td>Insurance Department</td>
<td>LaKisha Hardy (Premium Tax Supervisor) (334) 241-4114 <a href="mailto:lakisha.hardy@insurance.alabama.gov">lakisha.hardy@insurance.alabama.gov</a> Andrea Brown (Surplus Line Brokers/ Unauthorized Insurers) (334) 241-4183 <a href="mailto:andrea.brown@insurance.alabama.gov">andrea.brown@insurance.alabama.gov</a> Antoinette Thomas (Surplus Line Brokers/ Unauthorized Insurers) (334) 241-4144 <a href="mailto:antoinette.thomas@insurance.alabama.gov">antoinette.thomas@insurance.alabama.gov</a> Caitlin Walker (Licensed Insurers) (334) 240-7574 <a href="mailto:caitlin.walker@insurance.alabama.gov">caitlin.walker@insurance.alabama.gov</a></td>
<td>ALDOI website: <a href="https://www.aldoi.gov/">https://www.aldoi.gov/</a> OPTins website: <a href="https://www.optins.org/">https://www.optins.org/</a> Effective October 1, 2018, the Alabama Department of Insurance has mandated the use of OPTins (Online Premium Tax for Insurance) for insurance companies &amp; 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.</td>
</tr>
<tr>
<td>AK</td>
<td>Division of Insurance</td>
<td>Rebecca Nesheim (907) 465-2584 <a href="mailto:rebecca.nesheim@alaska.gov">rebecca.nesheim@alaska.gov</a></td>
<td><a href="https://www.commerce.alaska.gov/web/ins/">www.commerce.alaska.gov/web/ins/</a> OPTins website: <a href="https://www.optins.org">https://www.optins.org</a> 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.</td>
</tr>
</tbody>
</table>
**STATE TAX FORMS**

<table>
<thead>
<tr>
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<th>CONTACTS</th>
<th>WEBSITE(S) AND FILING INSTRUCTIONS</th>
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</thead>
</table>
| AZ    | Department of Insurance and Financial Institutions | Tax Unit  
(602) 364-2713  
taxunit@difi.az.gov | https://difi.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.
### STATE TAX FORMS

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<thead>
<tr>
<th>STATE</th>
<th>DEPARTMENT/AGENCY*</th>
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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 | Link to: CDI Tax Forms, Instructions & Information |
|       |                     |          | http://www.insurance.ca.gov        |

From the California Department of Insurance (CDI) homepage, under Insurers, click on “Electronic Funds Transfer (EFT) Programs.” Next, click on “Tax Forms and Instructions/Electronic Funds Transfer (EFT) Payments,” then select “2023 Tax Forms, Instructions and Information” to access the appropriate forms.

Note: Users may need to clear their browser cache if they cannot find the 2023 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 2023 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
**Make check payable to “California State Controller’s Office”.

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.
# STATE TAX FORMS

<table>
<thead>
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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  
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://portal.ct.gov/DRS/myconneCT/myconneCT). |
| 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 2023 annual premium tax and fees.  
Captive insurers are unable to use OPTins at this time and can find tax and annual renewal forms by following these instructions. Under “Businesses,” click on “Premium Taxes & Fees.” Choose the necessary form listed under “Other Tax Forms (filing not available through OPTins).” |

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</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](https://disb.dc.gov/node/325132)  
OPTins website: [https://www.optins.org](https://www.optins.org)  
Bulletin 20-6-IB-08/24 - Converting from a paper filing system to a standardized electronic filing system using OPTins. Effective on September 25, 2020, all premium tax returns, installments, and payments filed with the Department shall be filed electronically through OPTins. The DISB will no longer accept paper premium tax returns, installments or payments that are filed with or delivered to the Department. There are no 2023 DC premium tax forms included in “DC 2023 Insurance Premium Tax Filing Package” on the DISB website. |
| FL    | Revenue Department | William Roberts  
Department of Revenue  
(850) 717-7658  
william.roberts@floridarevenue.com | [https://floridarevenue.com/Pages/default.aspx](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. |
### STATE TAX FORMS

<table>
<thead>
<tr>
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<tr>
<td>GA</td>
<td>Insurance Department</td>
<td>Mandy Snipes&lt;br&gt;Premium Tax Issues&lt;br&gt;(404) 656-7553&lt;br&gt;<a href="mailto:msnipes@oci.ga.gov">msnipes@oci.ga.gov</a></td>
<td><a href="https://oci.georgia.gov/">https://oci.georgia.gov/</a>&lt;br&gt;Admitted companies must file electronically through TriTech Premium Pro. The non-subscriber version of TriTech Premium Pro may be utilized through <a href="https://nonsub.tritechsoft.com/">https://nonsub.tritechsoft.com/</a>&lt;br&gt;Admitted companies must create a GIMS account to make payments electronically. <a href="https://gims.oci.ga.gov/gims/s/">https://gims.oci.ga.gov/gims/s/</a>&lt;br&gt;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 <a href="https://slip-gaoci.slasuite.com/Common/login.aspx?ReturnUrl=%2f">https://slip-gaoci.slasuite.com/Common/login.aspx?ReturnUrl=%2f</a>&lt;br&gt;<a href="https://gfpf.org/">https://gfpf.org/</a>&lt;br&gt;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. The premium tax reporting form is no longer sent to insurance companies. It is posted on the Georgia Firefighters’ Pension Fund website with a memorandum of instructions (<a href="http://www.gfpf.org">www.gfpf.org</a>).</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Tracy Ransom&lt;br&gt;Georgia Firefighters’ Pension Fund&lt;br&gt;(770) 388-5757&lt;br&gt;<a href="mailto:premtax@gfpf.org">premtax@gfpf.org</a></td>
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| GU    | Department of Revenue and Taxation | BPTB  
(671) 635-1835  
(671) 635-1836  
(671) 635-7623  
bpt@revtax.guam.gov  
Department of Revenue and Taxation  
1240 Army Drive  
Barrigada, Guam 96913 | https://www.guamtax.com/forms/  
To access the Insurance Premium tax form, click on “GRT-1,” under “GRT Manual Filing.” Beginning with tax period February 2021, GRT-1 is required to be filed electronically.  
Processing fee for credit card payment will be the responsibility of the taxpayer. Payment by check must be postmarked no later than the deadline date for payment. |
| HI    | Department of Commerce and Consumer Affairs | Jenny Fujiwara  
(808) 587-7380  
Sally Bautista  
(808) 586-7414  
inexamptax@dcca.hawaii.gov  
inexamslb@dcca.hawaii.gov (SL)  
Department of Commerce and Consumer Affairs  
Insurance Division  
335 Merchant Street, Room 213  
Honolulu, HI 96813  
ATTN: Sally Bautista | OPTins website: https://www.optins.org  
Tax filings and payments must be electronically submitted through OPTins, including Forms 314, 323, 322, and 315. All tax and related forms can be downloaded through OPTins only. Foreign RRG as well as Surplus Lines tax and related must be filed through OPTins.  
For detail information, please refer to at the Division’s website at:  
https://cca.hawaii.gov/ins/surplus-lines-tax/  
https://cca.hawaii.gov/ins/other_ins/risk_retention_groups_foreign/ |
| ID    | Department of Insurance | Lynn Shelton  
Premium Tax Specialist  
(208) 334-4281  
premiumtax@doi.idaho.gov  
lynn.shelton@doi.idaho.gov | www.doi.idaho.gov  
TriTech PremiumPro website: https://nonsub.tritechsoft.com/#/recaptcha  
On the Department of Insurance home page, click on “Industry,” then select “Taxes & Fees.” Effective January 1, 2019, the Department will no longer accept paper filings. The Idaho Department of Insurance does NOT accept OPTins. |
## STATE TAX FORMS

<table>
<thead>
<tr>
<th>STATE</th>
<th>DEPARTMENT/AGENCY*</th>
<th>CONTACTS</th>
<th>WEBSITE(S) AND FILING INSTRUCTIONS</th>
</tr>
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</table>
| IL    | Illinois Department of Insurance | Kathy Staggs  
(217) 782-0055  
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  
Craig C. Elliott  
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/Pages/default.aspx)  
[https://www2.illinois.gov/sites/Insurance/companies/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/](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/](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/](https://www.in.gov/idoi/companyentity-financial-compliance/)  
OPTins website:  
[https://www.optins.org](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. |
### STATE TAX FORMS

<table>
<thead>
<tr>
<th>STATE</th>
<th>DEPARTMENT/AGENCY*</th>
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</tr>
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</table>
| IA    | Division of Insurance | Daniel Mathis  
(515) 654-6520  
[https://nonsub.tritechsoft.com/#/recaptcha](https://nonsub.tritechsoft.com/#/recaptcha)  
[https://optins.org/](https://optins.org/)  
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.  
Surplus lines producers report and file their premium taxes with Optins and surplus lines companies file using Tritech. | |
| KS    | Kansas Insurance Department | Charlotte Daubert  
(785) 291-3191  
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 2023 tax returns, along with a sample online tax packet, can be found on the Insurance Department website (link above). | |
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<table>
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<th>Contacts</th>
<th>Website(s) and Filing Instructions</th>
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| 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](https://revenue.ky.gov/Pages/index.aspx)  
          When using [https://revenue.ky.gov/Pages/index.aspx](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](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 in the middle of the DOI home page, click on “eServices”. All other forms can be found on the home page—under Quick Links, choose “Division Directory.” Scroll down to “Local Government Premium Tax.” Under Quick Links choose “Forms and Documents.” For Tax Forms and Instructions click on “Tax Forms and Instructions (2023-2024).” Current forms of LGT-141 and LGT-142, along with instructions, can be found under this link. |
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| LA    | Insurance Department | Tommy Coco  
(225) 342-1012  
tommy.coco@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  
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 Maine Tax Portal:  
[https://revenue.maine.gov/](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  
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](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/](https://www.optins.org/)  
Surplus lines website:  
[https://insurance.maryland.gov/Producer/Pages/SurplusLinesBrokers.aspx](https://insurance.maryland.gov/Producer/Pages/SurplusLinesBrokers.aspx)  
[https://www.apps.insurance.maryland.gov/SurplusLines/](https://www.apps.insurance.maryland.gov/SurplusLines/)  
[https://insurance.maryland.gov/Insurer/Pages/SurplusLinesInsurers.aspx](https://insurance.maryland.gov/Insurer/Pages/SurplusLinesInsurers.aspx) |
| MA    | Massachusetts Department of Revenue and Massachusetts Division of Insurance | Joe Tierney  
Massachusetts Department of Revenue  
(617) 626-3807  
tierneyj@dor.state.ma.us  
Debra E. Kaplan  
Director, Financial Surveillance Unit  
Massachusetts Division of Insurance  
On the home page, select the appropriate year. Financial Institution and Insurance Company Forms must be filed and any excise due must be paid electronically at [https://mtc.dor.state.ma.us/mtc/](https://mtc.dor.state.ma.us/mtc/). Life (63-20P), Ocean Marine (63-29A) and Property & Casualty (63-23P) returns are available electronically.  
The Workers’ Compensation Schedule C-1 can be found under the P&C requirements at the following link: [Annual Statement Notice and Foreign License Renewal Process | Mass.gov](https://www.mass.gov/info-details/annual-statement-notice-and-foreign-license-renewal-process)  
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](https://www.mass.gov/info-details/surplus-lines-faqs#what-is-the-premium-tax-rate-on-surplus-lines-insurance-written-in-massachusetts)  
For information on insurance companies generally, go to [https://www.mass.gov/insurance-companies](https://www.mass.gov/insurance-companies) |
### 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>
| 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  
https://www.michigan.gov/lara/bureau-list/moahr/regulatory/difs | 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  
|       | Michigan Department of Insurance and Financial Services | Sherry Barrett  
Surplus Lines Taxes  
(517) 284-8623  
barretts3@michigan.gov |  |  |
| 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 “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 |
<table>
<thead>
<tr>
<th>State</th>
<th>Department/Agency*</th>
<th>Contacts</th>
<th>Website(s) and Filing Instructions</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/](http://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/](https://insurance.mo.gov/industry/forms/)  
2023 Life & Health Insurance Company Premium Tax Return: [https://insurance.mo.gov/forms/375-0411.pdf](https://insurance.mo.gov/forms/375-0411.pdf)  
2023 Ch. 380 Mutual Insurance Company Premium Tax Return: [https://insurance.mo.gov/forms/375-0429.pdf](https://insurance.mo.gov/forms/375-0429.pdf)  
2024 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. |
## 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>
| 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 “Annual Filing Requirements, Premium Taxes and Fees.”  
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  
3850 Arrowhead Dr., 2nd Floor  
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 and instructions can be found on our website:  
Licensed Companies Premium Tax Files  
Only Surplus Lines Producers may file electronically in the https://optins.org/ system.  
Surplus Lines Electronic Filing Instructions |
# 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>
| NJ    | Division of Taxation | Lisa D. McCoy  
(609) 322-6257  
Lisa.McCoy@treas.nj.gov | [https://www.state.nj.us/treasury/taxation/prntins.shtml](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](https://www1.state.nj.us/TYTR_BusinessFilings/jsp/WebPmt/WebPmtLogin.jsp) |
| NM    | Taxation and Revenue Department | For immediate assistance, please send an email to  
INSPremium.Outreach@state.nm.gov  
(866) 285-2996  
or policy.office@state.nm.gov  
**Correspondence:**  
PO Box 5557  
Santa Fe, New Mexico 87502  
**Certified or overnight mail location:**  
Attn-Insurance Premium Tax  
1200 S. St. Francis Drive  
Santa Fe, New Mexico 87504 | [https://www.tax.newmexico.gov/](https://www.tax.newmexico.gov/)  
[https://www.tax.newmexico.gov/businesses/insurance-premium-tax-program/](https://www.tax.newmexico.gov/businesses/insurance-premium-tax-program/)  
Effective January 1, 2020, Premium Tax collection will be managed through the Taxation & Revenue Department. Returns and payments will be made in our Taxpayer Access Point (TAP) website: [www.tax.newmexico.gov](http://www.tax.newmexico.gov) starting March 30, 2020. For details on the methods of payments that the department accepts, please review FYI-401 located on the forms and publications page for detailed instructions. |
### 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>
| 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  
BrokerSiteIDRequest@dfs.ny.gov | [https://www.tax.ny.gov/](https://www.tax.ny.gov/)  
On the main page, click on “Forms and guidance” in the blue header bar. Underneath, click on “Forms and guidance home.” In the middle of the page under “Forms and instructions,” click on “Find Your Form.” Click on “Corporation tax” then select and click on “Insurance corporations.”  
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: retaltax@dfs.ny.gov | [https://www.dfs.ny.gov/apps_and_licensing/agents_and_brokers/excess_line_broker_premium_tax_statement](https://www.dfs.ny.gov/apps_and_licensing/agents_and_brokers/excess_line_broker_premium_tax_statement) |
|       | For retaliatory taxes - Department of Financial Services | NYS Department of Financial Services  
ATTN: Office of Financial Management  
One Commerce Plaza, Suite 1850  

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

<table>
<thead>
<tr>
<th>STATE</th>
<th>DEPARTMENT/AGENCY*</th>
<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  
NC Department of Revenue  
Insurance Premium Tax Unit  
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 2023 tax forms. Beginning with tax year 2010, Self-Insured Workers’ Compensation Corporation returns were available via the above website. |
| ND    | Insurance Department | Susan Daou  
(701) 328-2930  
scdau@nd.gov  
premiumtax@nd.gov  
North Dakota Insurance Department  
600 East Blvd. Ave.,  
Dept. 401  
Bismarck, ND 58505-0320 | [https://www.insurance.nd.gov/](http://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 should be filed electronically via 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>
| OH    | Treasurer’s Office  | taxes@insurance.ohio.gov  
Insurance Department  
Premium Tax  
No payments are accepted by mail, payments must be made by ACH/EFT.  
tosins@tos.ohio.gov  
Treasurer’s Office | www.insurance.ohio.gov  
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>
<thead>
<tr>
<th>STATE</th>
<th>DEPARTMENT/AGENCY*</th>
<th>CONTACTS</th>
<th>WEBSITE(S) AND FILING INSTRUCTIONS</th>
</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: https://dfr.oregon.gov/ireg/pages/portal.aspx  
After logging on to iReg, select company, “taxes/assessments”, and “insurance tax return”. The “Filing List” screen will display. Scroll to the bottom and select “add filing” to add the current year’s return. Then save it so it will not disappear and have to be added again.  
Website for Ocean Marine Tax Form:  
The Ocean Marine tax form, which is filed manually, may be accessed at: https://dfr.oregon.gov/business/reg/insurer/Documents/ocean-tax.pdf |
<table>
<thead>
<tr>
<th>STATE</th>
<th>DEPARTMENT/AGENCY* (cont.)</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 OLHIGA credits that an insurer may apply to their Oregon EXCISE tax return (OR 20 INS) are listed in the iReg system. After logging on to iReg, select company, “taxes/assessments”, “OLHIGA”. These credits may NOT be used on the insurance tax return in iReg. They may only be used on the Oregon EXCISE tax return (OR 20 INS) administered by the Oregon Dept. of Revenue.  

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 |
## 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>
| PA    | Department of Revenue | Ashley Keener  
Pennsylvania Department of Revenue  
RA-RVENDORSUBMISSION@PA.GOV | [https://www.revenue.pa.gov/FormsandPublications/FormsforBusinesses/CorporationTax/Pages/default.aspx](https://www.revenue.pa.gov/FormsandPublications/FormsforBusinesses/CorporationTax/Pages/default.aspx)  
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](https://www.revenue.pa.gov/OnlineServices/MakeAPayment/BusinessTax/Pages/Pay-By-EFT.aspx). | |
|       |                   | Payments of $1,000 or more:  
PA Department of Revenue  
P.O. Box 280404  
Harrisburg, PA 17128-0404 | | |
|       |                   | Payments less than $1,000:  
PA Department of Revenue  
P.O. Box 280427  
Harrisburg, PA 17128-0427 | | |
|       |                   | In person or express mail courier:  
PA Department of Revenue  
1854 Brookwood St  
Harrisburg, PA 17104 | | |
| PR    | Office of the Commissioner of Insurance | Glorimar Santiago  
(787) 304-8686, ext. 4401  
gsantiago@ocs.pr.gov | [OPTins](https://www.revenue.pa.gov/OnlineServices/MakeAPayment/BusinessTax/Pages/Pay-By-EFT.aspx) website: OPTins Online Tax Filing Solution for Insurance  
Forms available through OPTins. For sample forms, go to:  
**Premium Tax Return Form for Property**  
**Premium Tax Return Form for Life**  
**Special Premium Tax Form for Life**  
1) Life Form.pdf (pr.gov)  
**Special Premium Tax Form for Property**  
2) Forma - Propiedad.pdf  
**Special Premium Tax Health**  
3) Forma - Salud.pdf (pr.gov) | |
<table>
<thead>
<tr>
<th>STATE</th>
<th>DEPARTMENT/AGENCY*</th>
<th>CONTACTS</th>
<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. |
## STATE TAX FORMS

<table>
<thead>
<tr>
<th>STATE</th>
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<th>CONTACTS</th>
<th>WEBSITE(S) AND FILING INSTRUCTIONS</th>
</tr>
</thead>
<tbody>
<tr>
<td>SD</td>
<td>Division of Insurance</td>
<td>Patsy Madsen &lt;br&gt;(605) 773-3563 &lt;br&gt;<a href="mailto:patsy.madsen@state.sd.us">patsy.madsen@state.sd.us</a> &lt;br&gt;South Dakota Division of Insurance &lt;br&gt;124 S. Euclid Ave., 2nd Floor &lt;br&gt;Pierre, SD 57501</td>
<td>Premium Tax Information website: &lt;br&gt;<a href="https://dlr.sd.gov/insurance/companies/premium_tax_information.aspx">https://dlr.sd.gov/insurance/companies/premium_tax_information.aspx</a> &lt;br&gt;SD Premium Tax Returns filed electronically through Tritech website: &lt;br&gt;<a href="https://nonsub.tritechsoft.com/#/recaptcha">https://nonsub.tritechsoft.com/#/recaptcha</a> &lt;br&gt;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. &lt;br&gt;To pay electronically: <a href="https://www.optins.org/">https://www.optins.org/</a></td>
</tr>
</tbody>
</table>
## 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>
| 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](https://www.tn.gov/commerce/insurance/company-resources/company-premium-taxes.html)  
OPTins website: [https://www.optins.org/](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>Filing Received During</th>
<th>Invoices Issued</th>
<th>Payment/Affidavit Due Date</th>
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</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>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
| SLAS Clearinghouse website: [https://www.slasclearinghouse.com/](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 pay these non-admitted insurance premium taxes electronically through OPTins.  
OPTins website: [https://www.optins.org/](https://www.optins.org/)  
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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</tr>
</thead>
</table>
| TX    | Comptroller of Public Accounts | Nick Souza  
(512) 463-4049  
nicholas.souza@cpa.texas.gov  
Nina Roberts  
(512) 463-4358  
nina.roberts@cpa.texas.gov  
Brett Hare  
(512) 463-5119  
brett.hare@cpa.texas.gov | https://comptroller.texas.gov/  
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  
25-208 – Reciprocal or Interinsurance Exchange  
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. |
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| TX    | 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, 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/ | |
| UT    | Tax Commission     | Miscellaneous Tax Unit  
Tax Commission  
(801) 297-3630  
mistaxes@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 |  
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/. Under “Returns” click “Download Return Templates.” Click on “Insurance Taxes” to access instructions and online filing templates. | https://tax.utah.gov/forms-pubs |
### STATE TAX FORMS

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</thead>
</table>
| VT    | Tax Department     | Cortney Diego  
Tax Department  
(802) 828-6819  
Cortney.Diego@vermont.gov  
Paul Brodowski  
Tax Department  
(802) 828-6778  
Paul.Brodowski@vermont.gov  
Insurance Premium Tax  
Vermont Tax Department  
133 State Street  
Montpelier, VT 05633-1401 | [https://tax.vermont.gov/](https://tax.vermont.gov/)  
myVTax website: [https://www.myvtax.vermont.gov/](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](https://www.optins.org) | Effective November 1, 2012, electronic premium tax filings and tax payments will be accepted through OPTins. |
## STATE TAX FORMS

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<tbody>
<tr>
<td>VA</td>
<td>Premium/Retaliatory Taxes: Virginia Department of Taxation <a href="mailto:Insurance@tax.virginia.gov">Insurance@tax.virginia.gov</a> 804-404-4163</td>
<td>Vicki Ayers Bureau of Insurance (804) 371-9115 <a href="mailto:vicki.ayers@scc.virginia.gov">vicki.ayers@scc.virginia.gov</a> Danielle Thurman Tax <a href="mailto:danielle.thurman@tax.virginia.gov">danielle.thurman@tax.virginia.gov</a> Sunita Mehta Tax <a href="mailto:sunita.mehta@tax.virginia.gov">sunita.mehta@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> <strong>For Bureau of Insurance:</strong> 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?search=&amp;year=635&amp;category=4&amp;type=All">https://www.tax.virginia.gov/forms/search?search=&amp;year=635&amp;category=4&amp;type=All</a> <strong>For Department of Taxation:</strong> 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 <a href="mailto:taxes@oic.wa.gov">taxes@oic.wa.gov</a></td>
<td><a href="https://www.insurance.wa.gov/">https://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. <strong>PAPER TAX FORMS ARE NOT ACCEPTED</strong> 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 the Insurance Commissioner.</td>
</tr>
</tbody>
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</table>
| WV    | Insurance Department | Tax Audit Section  
(304) 558-1900  
ocwvtaxsection@wv.gov  
Drema Goolsby  
Tax Unit Supervisor  
drema.k.goolsby@wv.gov  
Michelle Farren  
Tax Audit Clerk, Sr.  
michelle.b.farren@wv.gov  
Crystal Proctor  
Tax Audit Clerk, Sr.  
crystal.f.proctor@wv.gov  
Karen Callison  
Tax Audit Clerk  
karen.callison@wv.gov |

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

<table>
<thead>
<tr>
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| https://www.wvinsurance.gov/  
OPTins website: https://www.optins.org  
West Virginia is now accepting the Annual Premium Tax Statement, along with the Annual Tax Payment Form, through OPTins. However, this is not a requirement. The forms are also located on our website at:  
https://www.wvinsurance.gov/Divisions/Financial-Accounting#taxinfo  
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 2023 Annual Premium Tax Statement may be submitted either electronically through OPTins or by hard copy mailed to the Offices of the Insurance Commissioner. |
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</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](https://oci.wi.gov/Pages/CompaniesHome.aspx) 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.