

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.

OMM

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

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

STATE TAX FORMS

Volume II

February 2021



National Association of
Insurance Commissioners

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STATE TAX FORMS

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

STATE	DEPARTMENT/AGENCY*	CONTACTS	WEBSITE(S) AND FILING INSTRUCTIONS
AL	Insurance Department	<p>LaKisha Hardy (334) 241-4114 lakisha.hardy@insurance.alabama.gov</p> <p>Andrea Brown (334) 241-4183 andrea.brown@insurance.alabama.gov</p> <p>Caitlin Walker (334) 240-7574 caitlin.walker@insurance.alabama.gov</p>	<p>www.aldoi.gov</p> <p>https://aldoi.gov/Companies/ForeignTaxReturn.aspx</p> <p>OPTins website: http://www.optins.org</p> <p>Effective October 1, 2018, the Alabama Department of Insurance has mandated the use of OPTins (Online Premium Tax for Insurance) for insurance companies & brokers filing and paying Premium Tax or Surplus Lines.</p> <p>Effective January 3, 2020, the Alabama Department of Insurance has mandated the use of OPTins for insurance companies filing and paying the Annual Fraud Assessment Fee due June 1. This excludes Fraternal Companies.</p>
AK	Division of Insurance	<p>Rebecca Nesheim (907) 465-2584 rebecca.nesheim@alaska.gov</p>	<p>www.insurance.alaska.gov</p> <p>OPTins website: http://www.optins.org</p> <p>Alaska requires the tax report and payments be filed and paid through OPTins, see Regulatory Order No. R 17-05; for Surplus Lines, see Regulatory Order No. R 17-08. All certificates should be scanned and uploaded into OPTins as supplemental documents.</p>

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AZ	Department of Insurance and Financial Institutions	Loretta Moncibaez (602) 364-3246 taxunit@difi.az.gov	<p>https://difi.az.gov</p> <p>OPTins website: http://www.optins.org</p> <p>NOTE: Arizona no longer publishes an “Annual Taxes and Fees Datasheet.”</p> <ol style="list-style-type: none"> 1. From the Department of Insurance and Financial Institutions home page, click the “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. <p>All insurers must use the NAIC OPTins system to file and pay taxes and installments. See A.R.S. § 20-224(K). Only use current forms (either from our website or from the NAIC OPTins website), even when amending prior-year tax reports.</p> <p>Beginning January 1, 2020, all surplus lines broker tax reports and payments must be filed electronically. You must:</p> <ul style="list-style-type: none"> • Use the Surplus Line of Arizona system (www.sla-az.org) to produce the tax report and • Use the OPTins system (www.optins.org) administered by the National Association of Insurance Commissioners (NAIC) to file the report and pay the tax. <p>To use the NAIC OPTins system, you must complete a registration process. Do not wait until your tax filing and payment are due. Complete the registration process immediately.</p> <p>Starting January 1, 2021, insurers must file and pay Arizona Automobile Theft Authority Assessments using OPTins.</p> <p>https://aata.az.gov/insurance-cos</p>

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STATE	DEPARTMENT/AGENCY*	CONTACTS	WEBSITE(S) AND FILING INSTRUCTIONS
AR	Insurance Department	Accounting Division (501) 371-2605 insurance.accounting@arkansas.gov	<p>www.insurance.arkansas.gov</p> <p>OPTins website: http://www.optins.org</p> <p>Arkansas has mandated the use of OPTins for companies to file and pay their Annual and Quarterly Premium Taxes, Antifraud Assessment and Financial Regulation Fee.</p> <p>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).</p> <p>Beginning January 1, 2020, AID will no longer accept new filings and payments by mail.</p>

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STATE	DEPARTMENT/AGENCY*	CONTACTS	WEBSITE(S) AND FILING INSTRUCTIONS
CO	Colorado Division of Insurance	Lorraine Pritchett (303) 894-2195 lorraine.pritchett@state.co.us	https://www.dora.state.co.us/pls/real/opt.logon The Division of Insurance is accepting only electronic filing of premium taxes. For questions, please go to 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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STATE	DEPARTMENT/AGENCY*	CONTACTS	WEBSITE(S) AND FILING INSTRUCTIONS
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.

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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 P.O. Box 23607 G.M.F. Guam 96921	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 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/surplus-lines-tax/ 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. http://cca.hawaii.gov/ins/other_ins/risk_retention_groups_foreign/ 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 terry.easley@doi.idaho.gov	http://www.doi.idaho.gov/ TriTech PremiumPro website: https://tritechsoft.com/efilenetid/efilenet/efiledefault.aspx 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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STATE	DEPARTMENT/AGENCY*	CONTACTS	WEBSITE(S) AND FILING INSTRUCTIONS
IL	Illinois Department of Insurance	<p>Doug Hollis (217) 782-0055</p> <p>Illinois Department of Insurance Fourth Floor Tax Unit 320 W. Washington Springfield, IL 62767-0001</p> <p>Patrick W. Hayes Municipality & Fire Protection District Foreign Fire Insurance Co. Fire Tax (217) 525-1220 firetax@iml.org</p> <p>Patrick D'Helf Illinois Coalition of Local Governments (312) 320-8284 patrick@illinoislocalgov.org</p>	<p>https://insurance.illinois.gov</p> <p>https://insurance.illinois.gov/company/companyMain.html</p> <p>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.</p> <p>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</p> <p>Some municipalities and fire protection districts have opted for their Illinois Foreign Fire Insurance Taxes to be collected by the Illinois Coalition of Local Governments. These taxes are due by July 15 for prior 12 months ending July 1. Forms can be filed online only at https://lata.localgov.org/</p>
IN	Department of Insurance	<p>Debra Graves (317) 232-1993 dgraves@idoi.in.gov</p>	<p>http://www.in.gov/idoi/2328.htm</p> <p>OPTins website: http://www.optins.org</p> <p>The Indiana Department of Insurance (IDOI) has partnered with the NAIC in the use of OPTins, an online premium tax filing system. OPTins offers insurance companies the ability to submit their quarterly and annual premium tax filings, annual renewal fees, annual retaliatory fees, and payments electronically.</p> <p>Insurance companies will need to contact the OPTins Marketing Team at optinsmktg@naic.org or call (816) 783-8787 to setup an OPTins account.</p>

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IA	Division of Insurance	Donna Flamm (515) 654-6493 premium.tax@iid.iowa.gov	https://iid.iowa.gov/premtax 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 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/

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KY	Department of Revenue	<p>Cheryl Hunt Department of Revenue (502) 564-4810 cheryl.hunt@ky.gov</p> <p>Mailing: KY Department of Revenue P.O. Box 1303 Frankfort, KY 40602-1303</p> <p>Overnight: KY Department of Revenue 501 High Street Frankfort, KY 40601</p> <p>Erin Bravo General Counsel Department of Insurance (502) 564-6032 Erin.Bravo@ky.gov</p> <p>Shawn Boggs Director, Consumer Protection Division (502) 564-6034 Shawn.Boggs@ky.gov</p>	<p>www.revenue.ky.gov</p> <p>When using www.revenue.ky.gov, click on “Business,” then scroll down to “Insurance Premiums Tax and Surcharge.”</p> <p>http://insurance.ky.gov</p> <p>The annual reconciliation (Form LGT-140) must be filed electronically through the Kentucky Department of Insurance (DOI) secure web portal. The portal is located 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.</p>

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STATE	DEPARTMENT/AGENCY*	CONTACTS	WEBSITE(S) AND FILING INSTRUCTIONS
LA	Insurance Department	Tommy Coco (225) 342-1012 tcoco@ldi.la.gov	<p>www.ldi.state.la.us</p> <p>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.</p> <p>Admitted Premium Tax website: http://www.ldi.state.la.us/industry/taxes-and-assessments/admitted-premium-tax</p> <p>Surplus Lines Premium Tax website: http://www.ldi.state.la.us/industry/taxes-and-assessments/surplus-lines-premium-tax</p> <p>Form 1071 Quarterly Tax Statement</p> <p>Payments may be made online.</p>
ME	Maine Revenue Services	<p>Maine Revenue Services P.O. Box 9107 Augusta, ME 04332-9107 Corporate.tax@maine.gov (207) 624-9753</p> <p>Maine Bureau of Insurance Lindsay Laxon (207) 624-8429 lindsay.j.laxon@maine.gov</p>	<p>https://www.maine.gov/revenue/tax-return-forms/insurance-tax-2020</p> <p>No electronic filing for returns, but electronic payment generally required. <i>See</i> http://www.maine.gov/revenue/eft/homepage.html.</p>

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STATE	DEPARTMENT/AGENCY*	CONTACTS	WEBSITE(S) AND FILING INSTRUCTIONS
MD	Maryland Insurance Administration	<p>Philip Ermer (410) 468-2153 philip.ermer@maryland.gov</p> <p>2020 Premium Tax Maryland Insurance Administration Attn: Fiscal Stop #100 200 Saint Paul Place, Suite 2700 Baltimore, MD 21202</p> <p>Surplus Lines The Maryland Insurance Administration Attn: Rena Moody 200 St. Paul Place, Suite 2700 Baltimore, Maryland 21202</p> <p>Surpluslinefiling.mia@maryland.gov</p>	<p>http://insurance.maryland.gov/Pages/premium-tax/forms-and-instructions.aspx</p> <p>Optional online filing of forms and online payments available to insurance company premium tax liability through www.optins.org.</p> <p>Surplus lines website: http://insurance.maryland.gov/Producer/Pages/SurplusLinesBrokers.aspx https://www.apps.insurance.maryland.gov/SurplusLines/ https://insurance.maryland.gov/Insurer/Pages/SurplusLinesInsurers.aspx</p>
MA	Massachusetts Department of Revenue and Massachusetts Division of Insurance	<p>Joe Tierney Massachusetts Department of Revenue (617) 626-3807 tierneyj@dor.state.ma.us</p> <p>Daniel Provost, Director of Financial Surveillance & Co Licensing Massachusetts Division of Insurance (617) 521-7320 daniel.provost@mass.gov</p>	<p>https://www.mass.gov/info-details/dor-financial-institution-and-insurance-company-tax-forms-instructions-and-vouchers</p> <p>On the home page, select the appropriate year. Financial Institution and Insurance Company Forms 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.</p> <p>https://mtc.dor.state.ma.us/mtc/</p> <p>To obtain a Workers' Compensation Schedule C-1, go to: https://www.mass.gov/doc/schedule-c1/download</p> <p>For Information on Massachusetts' surplus lines tax, go to: https://www.mass.gov/info-details/surplus-lines-faqs#what-is-the-premium-tax-rate-on-surplus-lines-insurance-written-in-massachusetts</p>

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STATE	DEPARTMENT/AGENCY*	CONTACTS	WEBSITE(S) AND FILING INSTRUCTIONS
MI	Michigan Department of Treasury Michigan Department of Insurance and Financial Services	Stewart Binke Tax Policy Division Michigan Department of Treasury (517) 335-7478 BinkeS@michigan.gov Sherry Barrett Surplus Lines Taxes (517) 284-8623 barretts3@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 - https://www.michigan.gov/documents/cis_ofis_fis_0255_24151_7.pdf 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 Click on “Businesses,” click on “Business Taxes and Fees,” click on “Insurance Taxes,” click on “Top Tasks,” 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 “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/ Under “Business,” click on “Insurance Premium.” Insurance Premium Taxpayers file and pay electronically through TAP .

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STATE	DEPARTMENT/AGENCY*	CONTACTS	WEBSITE(S) AND FILING INSTRUCTIONS
MO	Revenue Department	<p>Tammy Pollreisz (573) 751-1929 tammy.pollreisz@insurance.mo.gov</p> <p>Noland Stuecken (573) 526-4986 noland.stuecken@insurance.mo.gov</p>	<p>http://insurance.mo.gov/industry/forms</p> <p>2020 Property & Casualty Insurance Company Premium Tax Return: https://insurance.mo.gov/forms/375-0409.pdf</p> <p>2020 Life & Health Insurance Company Premium Tax Return: https://insurance.mo.gov/forms/375-0411.pdf</p> <p>2020 Ch. 380 Mutual Insurance Company Premium Tax Return: https://insurance.mo.gov/forms/375-0429.pdf</p> <p>2021 Quarterly Administrative Report Form: https://insurance.mo.gov/forms/375-0701.pdf</p>
MT	Insurance Department	CSIExams@mt.gov	<p>https://csimt.gov/insurance/annual-renewals-taxes</p> <p>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.</p>
NE	Insurance Department	<p>Martha Hettenbaugh (402) 471-4671 martha.hettenbaugh@nebraska.gov</p> <p>Insurance Department P.O. Box 82089 Lincoln, NE 68501</p> <p><u>Overnight Mail Address:</u> Nebraska Department of Insurance 1135 M St., Suite 300 Lincoln, NE 68508</p>	<p>www.doi.nebraska.gov</p> <p>Under “Insurers” heading click on “Financial Regulation” and then “Premium Tax Forms / State Filing Checklist.”</p> <p>The Department encourages electronic filing through OPTins. If filing electronically, you must use the forms on the OPTins website.</p>

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STATE	DEPARTMENT/AGENCY*	CONTACTS	WEBSITE(S) AND FILING INSTRUCTIONS
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 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 Only surplus lines producers may file electronically in the OPT <i>ins</i> system.
NJ	Division of Taxation	Lisa D. McCoy (609) 292-8138 Lisa.McCoy@treas.nj.gov	http://www.state.nj.us/treasury/taxation/prntins.shtml 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.”

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NM	Taxation and Revenue Department	<p>For immediate assistance, please send an email to INSPremium.Outreach@state.nm.us (866) 285-2996 or policy.office@state.nm.us</p> <p>Pre-2020 Paper returns address location: PO Box 5557 Santa Fe, New Mexico 87502</p> <p>Pre-2020 Certified or overnight mail location: Attn-Insurance Premium Tax 1200 S. St. Francis Drive Santa Fe, New Mexico 87504</p>	<p>https://www.tax.newmexico.gov/businesses/insurance-premium-tax-program/</p> <p>Effective January 1, 2020, Premium Tax collection will be managed through the Taxation & Revenue Department. Returns and payments will be made in our Taxpayer Access Point (TAP) website: https://tap.state.nm.us/tap/ starting March 30, 2020. For details on the methods of payments that the department accepts, please review FYI-401 for detailed instructions.</p>

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STATE	DEPARTMENT/AGENCY*	CONTACTS	WEBSITE(S) AND FILING INSTRUCTIONS
NC	Department of Revenue	<p>Latoya Parmele Department of Revenue (919) 754-2600 latoya.parmele@ncdor.gov</p> <p>Insurance Premium Tax Unit NC Department of Revenue P.O. Box 25000 Raleigh, NC 27640-0640</p> <p>Street address: Insurance Premium Tax Unit NC Department of Revenue 501 N. Wilmington Street Raleigh, NC 27604</p>	<p>www.ncdor.gov</p> <p>Click on “Taxes & Forms,” select “Other Taxes And Fees,” click on “Insurance 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.</p>
ND	Insurance Department	<p>Jessica Davis (701) 328-2930 jessdavis@nd.gov premiumtax@nd.gov</p> <p>North Dakota Insurance Department 600 East Blvd. Ave., Dept. 401 Bismarck, ND 58505-0320</p>	<p>www.nd.gov/ndins/</p> <p>Choose “Companies,” then “Financial Reporting and Tax Requirements,” then “Premium Tax Filing.” Links to forms are at the bottom of the screen.</p> <p>https://www.nd.gov/ndins/surplus-lines Surplus lines may file electronically via <i>OPTins</i>.</p>

STATE TAX FORMS

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

STATE TAX FORMS

STATE	DEPARTMENT/AGENCY*	CONTACTS	WEBSITE(S) AND FILING INSTRUCTIONS
OK	Insurance Department	<p>Sarah McCubbin (405) 522-0473 Sarah.McCubbin@oid.ok.gov</p> <p>Jeannie Parsley (405) 521-3967 JeanAnn.Parsley@oid.ok.gov</p>	<p>www.oid.ok.gov</p> <p>OPTins website: http://www.optins.org</p> <p>On the OID website, click “Industry/Regulations,” click “Premium Tax”. Annual return forms are available on OPTins website.</p> <p>Premium Tax Filings are mandated through OPTins.</p>
OR	Department of Consumer and Business Services	<p>Gail McFarlin, Tax Analyst (503) 947-7218 gail.l.mcfarlin@oregon.gov</p> <p>Shannon O’Shea, Tax Analyst (503) 947-7046 shannon.oshea@oregon.gov</p>	<p>http://dfr.oregon.gov/Pages/index.aspx</p> <p>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.</p> <p>Website for iReg System: The current year’s insurance tax return is usually available by February 1st on Oregon’s iReg reporting system.</p> <p>The iReg reporting system may be accessed at: https://www4.cbs.state.or.us/exs/ins/ireg/</p> <p>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.</p> <p>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</p>

Oregon (cont.)

STATE TAX FORMS

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

STATE TAX FORMS

STATE	DEPARTMENT/AGENCY*	CONTACTS	WEBSITE(S) AND FILING INSTRUCTIONS
PA	Department of Revenue	<p>Matthew DeFrank Pennsylvania Department of Revenue RA-RVNOTICEOFADJUSTM@pa.gov</p> <p>PA Department of Revenue 327 Walnut St. Fl. 3 P.O. Box 280407 Harrisburg, PA 17128-0407</p>	<p>http://www.revenue.state.pa.us/portal/server.pt/community/revenue_home/10648</p> <p>Click on “Forms and Publications,” “Forms for Businesses,” and then “Corporation Tax Forms.” Select appropriate year.</p> <p>RCT-121-A, Gross Premium Tax Report—Domestic Casualty, Domestic Fire or Domestic Life Insurance Companies, Associations or Exchanges Instructions: RCT-121A-I</p> <p>RCT-121-B, Gross Premium Tax Report—Foreign Life or Foreign Title Insurance Companies, Associations or Exchanges Instructions: RCT-121B-I</p> <p>RCT-121-C, Gross Premium Tax Report—Foreign Casualty or Foreign Fire Insurance Companies, Associations or Exchanges Instructions: RCT-121C-1</p> <p>Electronic filing is not available for filing premium and retaliatory tax returns. All payments of \$1,000 or more must be made electronically or by certified or cashier’s check remitted in person or by express mail courier. Filing of payments and extensions are available online through E-Tides, 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)</p> <p>https://www.revenue.pa.gov/OnlineServices/MakeAPayment/BusinessTax/Pages/Pay-By-EFT.aspx</p>
PR	Office of the Commissioner of Insurance	<p>Glorimar Santiago (787) 304-8686, ext. 4401 gsantiago@ocs.pr.gov</p>	<p>http://www.ocs.gobierno.pr</p> <p>OPTins website: http://www.optins.org</p> <p>Forms available through OPTins. For sample forms, go to: http://www.ocs.gobierno.pr/ocspr/index.php?option=com_content&view=article&id=264&Itemid=145 and scroll down to the required form.</p>

STATE TAX FORMS

STATE	DEPARTMENT/AGENCY*	CONTACTS	WEBSITE(S) AND FILING INSTRUCTIONS
RI	Department of Revenue	<p>Richard Coia Department of Revenue (401) 574-8849 richard.coia@tax.ri.gov</p> <p>Leo Lebeuf Department of Revenue (401) 574-8983 leo.lebeuf@tax.ri.gov</p> <p>Carlita Annicelli Department of Revenue (401) 574-8806 Carlita.annicelli@tax.ri.gov</p> <p>Department of Revenue Rhode Island Division of Taxation One Capitol Hill, Ste. 9 Providence, RI 02908-5811</p>	<p>www.tax.ri.gov</p> <p>Paper forms are available on the website, on the left click on “Forms,” then click on proper heading to locate premium tax forms.</p>
SC	Department of Insurance	<p>Sharon Waddell Tax Manager (803) 737-4910 swaddell@doi.sc.gov</p>	<p>www.doi.sc.gov</p> <p>https://www.doi.sc.gov/979/Premium-Taxes</p> <p>Effective February 15, 2011, South Carolina requires electronic filing of fee and tax returns. Applicable instructions may be accessed via the Department’s website. There are no paper forms to file.</p>

STATE TAX FORMS

STATE	DEPARTMENT/AGENCY*	CONTACTS	WEBSITE(S) AND FILING INSTRUCTIONS
SD	Division of Insurance	<p>Patsy Madsen (605) 773-3563 patsy.madsen@state.sd.us</p> <p>South Dakota Division of Insurance 124 S. Euclid Ave., 2nd Floor Pierre, SD 57501</p>	<p>Premium Tax Information website: https://dlr.sd.gov/insurance/companies/premium_tax_information.aspx</p> <p>SD Premium Tax Returns filed electronically through Tritech website: https://nonsub.tritechsoft.com/#/?folderId=42</p> <p>SD Premium tax payments are paid electronically through OPTins. If you are already registered to use OPTins to file your premium tax filings to other states, you are already set up within OPTins to pay South Dakota. This is for quarterly taxes and annual premium tax payments only.</p> <p>To pay electronically: https://www.optins.org/</p> <p>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.</p> <p>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.</p>

STATE TAX FORMS

STATE	DEPARTMENT/AGENCY*	CONTACTS	WEBSITE(S) AND FILING INSTRUCTIONS															
TN	Department of Commerce & Insurance	<p>Kim Blaylock Premium Tax and Licensing Manager (615) 532-7567 kim.blaylock@tn.gov</p> <p>Surplus Lines Insurance Contact: Jessica Fite Surplus Lines Analyst (615) 741-7508 Surplus.Lines@tn.gov</p>	<p>https://www.tn.gov/commerce/insurance/company-resources/company-premium-taxes.html</p> <p>OPTins website: http://www.optins.org/</p> <p>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.</p> <p>Non-Admitted Insurance Premium Taxes:</p> <p>Surplus Lines Agents, Industrial Insureds, and Self-Procured insureds, when insurance is purchased from an eligible surplus lines insurer in this state, are required to submit premium tax payments electronically through the SLAS Clearinghouse SLIP filing platform.</p> <p>Quarterly due dates:</p> <table border="1" data-bbox="1213 760 1808 948"> <thead> <tr> <th><i>Filing Received During</i></th> <th><i>Invoices Issued</i></th> <th><i>Payment/Affidavit Due Date</i></th> </tr> </thead> <tbody> <tr> <td>Jan 1 – Mar 31</td> <td>April</td> <td>May 15th</td> </tr> <tr> <td>Apr 1 – Jun 30</td> <td>July</td> <td>August 15th</td> </tr> <tr> <td>Jul 1 – Sep 30</td> <td>October</td> <td>November 15th</td> </tr> <tr> <td>Oct 1 – Dec 31</td> <td>January</td> <td>February 15th</td> </tr> </tbody> </table> <p>SLAS Clearinghouse website: http://www.slasclearinghouse.com</p> <p>If insurance is independently procured (Self-Procured), from companies not on the list of eligible surplus lines insurers in this state, the insurer will not be available for filing electronically in SLIP. Therefore, the insured must file and paying these non-admitted insurance premium taxes electronically through OPTins.</p> <p>OPTins website: http://www.optins.org/</p> <p>Surplus Lines Division website: https://www.tn.gov/commerce/insurance/types-of-insurance-companies/surplus-lines.html</p>	<i>Filing Received During</i>	<i>Invoices Issued</i>	<i>Payment/Affidavit Due Date</i>	Jan 1 – Mar 31	April	May 15th	Apr 1 – Jun 30	July	August 15th	Jul 1 – Sep 30	October	November 15th	Oct 1 – Dec 31	January	February 15th
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STATE TAX FORMS

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

Texas (cont.)

STATE TAX FORMS

STATE	DEPARTMENT/AGENCY*	CONTACTS	WEBSITE(S) AND FILING INSTRUCTIONS
TX (cont.)	Comptroller of Public Accounts (cont.)		<p>ELECTRONIC PAYING: Taxpayers who paid \$10,000 or more in the preceding state fiscal year must make their insurance tax payments electronically. Taxpayers who paid between \$10,000 and \$499,999 in the preceding state fiscal year can make payments using WebEFT (electronic check), Web credit card, 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.</p> <p>ELECTRONIC REPORTING: Taxpayers who paid \$50,000 or more in the preceding state fiscal year must also electronically file their premium tax reports. Electronic filing of premium tax reports is voluntary for all other taxpayers. Taxpayers may also voluntarily file maintenance taxes and the Motor Vehicle Crime Prevention Authority reports using the WebFile system.</p> <p>To access WebFile: https://mycpa.cpa.state.tx.us/securitymp1portal/displayLoginUser.do</p>
UT	Tax Commission	<p>Technical Research Unit Tax Commission (801) 297-7705 taxmaster@utah.gov</p> <p>Utah State Tax Commission Insurance Premium Payment 210 N 1950 W Salt Lake City, UT 84134-0130</p> <p>Tax Commission 210 N. 1950 West Salt Lake City, UT 84134</p>	<p>https://tax.utah.gov/forms-pubs</p> <p>For the Insurance Premium Tax Payment Coupon TC-49PC, scroll down or type “TC-49PC” in the search box.</p> <p>There is a requirement to file the return electronically through Taxpayer Access Point (TAP) at https://tap.tax.utah.gov/TaxExpress. Under “Returns” click “Download Return Templates.” Click on “Insurance Taxes” to access instructions and online filing templates.</p>

STATE TAX FORMS

STATE	DEPARTMENT/AGENCY*	CONTACTS	WEBSITE(S) AND FILING INSTRUCTIONS
VT	Tax Department	<p>Corey Roesing Tax Department (802) 828-6681 corey.roesing@vermont.gov</p> <p>Insurance Premium Tax Vermont Tax Department 133 State Street Montpelier, VT 05633-1401</p>	<p>www.tax.vermont.gov</p> <p>myVTax website: www.myvtax.vermont.gov</p> <p>Electronic filing has been mandated in Vermont. All licensed premium insurance companies must register in the myVTax site. The return and quarterly estimates can be filed and paid in myVTax. The myVTax website can be accessed directly at the link above or by clicking on the “MYVTAX” link on the Department of Taxes homepage.</p>
VI	Division of Banking, Insurance and Financial Regulation	<p>Juliette Daniel P&C Filings (340) 774-7166, ext. 4522 juliette.daniel@lgo.vi.gov</p> <p>Vanessa Richards L&H Filings (340) 774-7166, ext. 4513 vanessa.richards@lgo.vi.gov</p> <p>Office of the Lieutenant Governor Division of Banking, Insurance and Financial Regulation Kongens Gade #5049 St. Thomas, VI 00802-6487</p>	<p>http://ltg.gov.vi</p> <p>OPTins website: http://www.optins.org</p> <p>Effective November 1, 2012, electronic premium tax filings and tax payments will be accepted through OPTins.</p>

STATE TAX FORMS

STATE	DEPARTMENT/AGENCY*	CONTACTS	WEBSITE(S) AND FILING INSTRUCTIONS
VA	Premium/Retaliatory Taxes: Virginia Department of Taxation Insurance@tax.virginia.gov 804-404-4163	Darien Carter Bureau of Insurance (804) 371-9333 Darien.Carter@scc.virginia.gov Len Manganello Tax len.manganello@tax.virginia.gov Kelly Lawson Tax Kelly.lawson@tax.virginia.gov Department of Taxation (804) 404-4163 insurance@tax.virginia.gov	For Maintenance and special assessments—Bureau of Insurance: https://scc.virginia.gov/pages/Insurance-Company-Assessment-Filing-Information For Bureau of Insurance: The Bureau of Insurance has developed the Company Assessment Filing Portal to submit and pay assessments electronically. The Company Assessment Filing Portal is located on the Bureau of Insurance webpage via the above weblink. There are no paper forms. For Premium License Tax—Department of Taxation: https://www.tax.virginia.gov/forms/search?category=4&year=266 For Department of Taxation: Premium tax forms are available on the Virginia Tax website. Quarterly Estimated Payment Vouchers (Form 800ES) and Return Payment Voucher (Form 800V) can be filed and paid online using eForms. Annual Tax Return (Form 800) is available online as a fillable form, but it must be filed manually.
WA	Office of Insurance Commissioner	Steven Moore (360) 725-7031 Krisinda Hansen (360) 725-7032 taxes@oic.wa.gov	www.insurance.wa.gov https://fortress.wa.gov/oic/onlineservices/Login.aspx?module=TAX Premium Tax forms for filing are only available with a username and password provided by the Office of Insurance Commissioner. If a username and password is required and has not been provided, please contact the Office of Insurance Commissioner. To access the filing system, please visit the E-Tax website above. This link will take you to the electronic tax form site. The log in is on the left side of the page. PAPER TAX FORMS ARE NOT ACCEPTED unless pre-approved by the Office of Insurance Commissioner. Washington State tax forms are accessed, completed and submitted online. Instructions for filing are available on the website: https://www.insurance.wa.gov/premium-tax-filing-instructions If you need sample forms, please contact the Office of Insurance Commissioner.

STATE TAX FORMS

STATE	DEPARTMENT/AGENCY*	CONTACTS	WEBSITE(S) AND FILING INSTRUCTIONS
WV	Insurance Department	<p>Tax Audit Section (304) 558-1900</p> <p>Drema Goolsby Tax Unit Supervisor drema.k.goolsby@wv.gov</p> <p>Michelle Farren Tax Audit Clerk, Sr. michelle.b.farren@wv.gov</p> <p>Orlandia Lynn Tax Audit Clerk, Sr. orlandia.w.lynn@wv.gov</p> <p>Submit the forms (must be printed as a full page and not reduced) and check to: West Virginia Insurance Commissioner Tax Audit Section 900 Pennsylvania Ave-9th Floor Charleston, WV 25302</p>	<p>www.wvinsurance.gov</p> <p>OPTins website: http://www.optins.org</p> <p>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</p> <p>The Detailed Filing Instructions are now attached to the tax forms. You may file your tax payment through OPTins (Online Premium Tax for Insurance) or by check.</p> <p>For ZERO QUARTERLY filers only, you may file online by going to: https://www.wvinsurance.gov/Surplus-Lines-Zero-Pay</p> <p>The 2020 Annual Premium Tax Statement may be submitted either electronically through OPTins or by hard copy mailed to the Offices of the Insurance Commissioner.</p>

STATE TAX FORMS

STATE	DEPARTMENT/AGENCY*	CONTACTS	WEBSITE(S) AND FILING INSTRUCTIONS
WI	Insurance Department	<p>John Litweiler (608) 267-4390 john.litweiler@wisconsin.gov</p> <p>Karl Albert (608) 264-6236 karl.albert@wisconsin.gov</p> <p>Terry Lorenz (608) 264-8106 terry.lorenz@wisconsin.gov</p> <p>Nicholas Hartwig (608) 267-4383 nicholas.hartwig@wisconsin.gov</p> <p>State of Wisconsin Office of the Commissioner of Insurance P. O. Box 7873 Madison, WI 53707-7873</p>	<p>http://oci.wi.gov/company/forms-company.htm</p> <p>Under the heading “Information For Companies” click on “Annual Schedule of Taxes and Fees” and scroll down to the bottom of the page for the schedules of taxes and fees (includes instructions). Companies are encouraged, but not required, to submit their tax filings electronically through our online filing portal; instructions to do so can be found on the right-hand side of the linked page under “Financial Filing Portal”.</p>
WY	Insurance Department	<p>G. Douglas Melvin Chief Financial Examiner (307) 777-5619 doug.melvin@wyo.gov</p>	<p>http://doi.wyo.gov</p> <p>Click on “Companies” (on left side) to take you to the screen that has the premium tax return. Electronic tax filings are accepted through OPT<i>ins</i>.</p>

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