TO: Retaliatory Tax Guide Users

FROM: Kara Binderup, Senior Counsel
       Patricia E. Cook, Paralegal III

RE: State Forms

State tax forms are generally available online, and this chart refers you to the website where you may view the forms. You may choose to insert the chart into Volume I of the Retaliation Guide.

If you have any questions about the contents, you should ask the state contacts listed for each state. If you have a question about the printing and distribution of the copies, please contact the Insurance Products and Services Division at (816) 783-8300.
The NAIC is the authoritative source for insurance industry information. Our expert solutions support the efforts of regulators, insurers and researchers by providing detailed and comprehensive insurance information. The NAIC offers a wide range of publications in the following categories:

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

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

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

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

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

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

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Information regarding portfolio values and procedures for complying with NAIC reporting requirements.

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

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<tr>
<th><strong>ALABAMA</strong></th>
<th><strong>ALASKA</strong></th>
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<tbody>
<tr>
<td><strong>Website:</strong> <a href="http://www.aldoi.gov">www.aldoi.gov</a></td>
<td><strong>Website:</strong> <a href="http://www.insurance.alaska.gov">www.insurance.alaska.gov</a> (then click on Companies then Information for Companies, then Annual Filing and Premium Tax Forms then chose the company's organization type to get to the tax forms).</td>
</tr>
<tr>
<td><strong>Instructions:</strong> Companies have the option of submitting their tax returns in hard copy and making payment by check or submitting their tax returns and EFT payment through the NAIC OPTins program. Companies filing in hard copy may obtain the forms from our website by clicking Forms on the dropdown under Companies.</td>
<td><strong>Instructions:</strong> All forms are available in Adobe, as fillable, as well as Excel, with all the calculations provided. Instructions are posted at the beginning of every tax form.</td>
</tr>
<tr>
<td><strong>Contacts:</strong> Ann Strickland (334) 241-4154 <a href="mailto:ann.strickland@insurance.alabama.gov">ann.strickland@insurance.alabama.gov</a></td>
<td><strong>Contacts:</strong> Rebecca Nesheim (907) 465-2584 <a href="mailto:rebecca.nesheim@alaska.gov">rebecca.nesheim@alaska.gov</a></td>
</tr>
<tr>
<td></td>
<td>Belinda Williams (334) 241-4162 <a href="mailto:belinda.williams@insurance.alabama.gov">belinda.williams@insurance.alabama.gov</a></td>
</tr>
<tr>
<td></td>
<td>Todrick Burks (334) 241-4163 <a href="mailto:todrick.burks@insurance.alabama.gov">todrick.burks@insurance.alabama.gov</a></td>
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| ARIZONA  | [www.azinsurance.gov/](http://www.azinsurance.gov/)                       | To locate forms, click on “Insurers” and select “Taxes”. Only use current forms – even when amending prior-year tax reports. To pay taxes or fees electronically, you must use the NAIC OPTins system. To pay by check, make your payment to “Arizona Insurance Tax Unit,” include your NAIC number in the memo section of the check/stub, and send it with required documents to the address at the top of the tax/fees report SEPARATE from (not in the same envelope as) annual or quarterly statements, and separate from tax installments you may owe for the current year. If you are domiciled in Alaska, California (tax liability of $20,000 or more), Colorado or Georgia, you **must** use Optins to file your tax/retaliation reports. | Susan Yepez (602) 364-3997 syepez@azinsurance.gov  
Mary Jordan (602) 364-3100 Mjordan@azinsurance.gov |
<p>| ARKANSAS | <a href="http://www.insurance.arkansas.gov">www.insurance.arkansas.gov</a>           | To locate forms, select and click on Accounting (located under Divisions) and click on “Foreign &amp; Domestic Insurers Quarterly &amp; Annual Premium Tax, Annual Continuation Fees, &amp; Access to file by EFT”. Next scroll to the bottom of the page and click on either Annual or Quarterly by check to find hard copy of forms. If filing by EFT click on line for EFT. | Accounting Division (501) 371-2605 <a href="mailto:insurance.accounting@arkansas.gov">insurance.accounting@arkansas.gov</a> |
| CALIFORNIA | <a href="http://www.insurance.ca.gov">http://www.insurance.ca.gov</a>              | Under Insurers, click on “Insurers”. Next click on “Applications, Forms &amp; Filings”. Click on “Tax Forms, Instructions, &amp; Information”, then select “2014 Tax Forms, Instructions and Information” to access the appropriate forms. | <a href="mailto:Premiumtaxaudit@insurance.ca.gov">Premiumtaxaudit@insurance.ca.gov</a>       |</p>
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<tr>
<th>STATE</th>
<th>Website:</th>
<th>Contacts:</th>
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<tbody>
<tr>
<td>COLORADO</td>
<td>The Division of Insurance is accepting only electronic filing of premium</td>
<td>Regina Ford</td>
</tr>
<tr>
<td></td>
<td>taxes. For questions, please go to <a href="http://www.dora.colorado.gov/DOI">www.dora.colorado.gov/DOI</a>.</td>
<td>(303) 894-7544</td>
</tr>
<tr>
<td></td>
<td></td>
<td><a href="mailto:regina.ford@state.co.us">regina.ford@state.co.us</a></td>
</tr>
<tr>
<td>CONNECTICUT</td>
<td>Website: <a href="http://www.ct.gov/DRS">www.ct.gov/DRS</a></td>
<td>Barbara Collins</td>
</tr>
<tr>
<td></td>
<td></td>
<td>(Dept. of Revenue Services)</td>
</tr>
<tr>
<td></td>
<td>Instructions: Click on Forms, then Businesses. Go to Public Service Tax</td>
<td>(860) 541-3225</td>
</tr>
<tr>
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<td>Forms, click on Current Year, then click on Insurance/Health Care.</td>
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### Delaware

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<tr>
<th>Website:</th>
<th><a href="http://www.delawareinsurance.gov">http://www.delawareinsurance.gov</a></th>
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<tr>
<td>Instructions:</td>
<td>The Delaware Insurance Department has partnered with the NAIC in the use of OPTins for Online Premium Tax filing. The Department encourages 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 preferred method for submitting calendar year 2014 annual premium tax and fees. However, OPTins is not mandatory at this time. Companies that are unable to use OPTins at this time can find tax and annual renewal forms by following these instructions. Under Information for Business, click on Premium Taxes and Fees (all companies including AR, SL, PG, and RRG). Choose the necessary form based on company type. NOTE: All premium tax and fees reporting forms are available via the website. The Department no longer mails forms to any companies unless a specific request for forms is received.</td>
</tr>
<tr>
<td>Contacts:</td>
<td><a href="mailto:DOI_TAX@state.de.us">DOI_TAX@state.de.us</a></td>
</tr>
<tr>
<td></td>
<td>Danielle Watson (302) 674-7344 <a href="mailto:danielle.watson@state.de.us">danielle.watson@state.de.us</a></td>
</tr>
<tr>
<td></td>
<td>Ann Fletcher (302) 674-7383 <a href="mailto:ann.fletcher@state.de.us">ann.fletcher@state.de.us</a></td>
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### District of Columbia

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<tr>
<th>Website:</th>
<th><a href="http://disb.dc.gov/node/325132">http://disb.dc.gov/node/325132</a></th>
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<tbody>
<tr>
<td>Instructions:</td>
<td>The D.C. Department of Insurance, Securities and Banking encourages all D.C. licensed insurers file premium tax returns through NAIC OPTins. The above link provides direct access to the D.C. 2014 premium tax forms and filing instructions.</td>
</tr>
<tr>
<td>Contacts:</td>
<td>Jessie Li</td>
</tr>
<tr>
<td></td>
<td>(202) 442-8568 or 727-8000 <a href="mailto:jessie.li@dc.gov">jessie.li@dc.gov</a></td>
</tr>
<tr>
<td>FLORIDA</td>
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<tr>
<td><strong>Website:</strong></td>
<td><a href="http://myflorida.com/dor/">http://myflorida.com/dor/</a></td>
</tr>
<tr>
<td><strong>Instructions:</strong></td>
<td>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.</td>
</tr>
</tbody>
</table>
| **Contacts:** | Debra Gifford, CPA  
(Dept. of Rev.)  
(850) 717-6752  
GiffordD@dor.state.fl.us |

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<tr>
<th>GEORGIA</th>
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<tr>
<td><strong>Website:</strong></td>
<td><a href="http://www.oci.ga.gov">www.oci.ga.gov</a></td>
</tr>
<tr>
<td><strong>Instructions:</strong></td>
<td>Click on Premium Tax.</td>
</tr>
<tr>
<td><strong>Website for GA Firefighters’ Pension Fund:</strong></td>
<td><a href="http://www.gfpf.org">www.gfpf.org</a></td>
</tr>
<tr>
<td><strong>Instructions:</strong></td>
<td>Tax form for the Firefighters’ insurance premium tax is available for downloading. From the Home Page, click on ‘Fund Forms’, then from the drop down list, select ‘Insurance Companies’, then, scroll down and select the current year’s insurance premium tax form for downloading from the site.</td>
</tr>
</tbody>
</table>
| **Contacts:** | Linda Brooks (Premium Tax Issues)  
(404) 656-7553  
LBrooks@oci.ga.gov  
Morgan Wurst  
(GA Firefighter’s Pension Fund)  
(770) 388-5757  
morgan@gfpf.org |
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<th>STATE</th>
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<th>Instructions</th>
<th>Contacts</th>
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<tr>
<td>GUAM</td>
<td><a href="https://www.guamtax.com/forms/">https://www.guamtax.com/forms/</a></td>
<td></td>
<td>Lawrence S. Terlaje, Supervisor</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>(671) 635-1842</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td><a href="mailto:lterlaje@revtax.guam.gov">lterlaje@revtax.guam.gov</a></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>(808) 587-6741</td>
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<td>(Surplus Lines)</td>
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<td>(808) 586-8151</td>
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<td>(Foreign RRGs)</td>
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<td></td>
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<td></td>
<td>(808) 587-6741</td>
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### IDAHO

| Website: | www.doi.idaho.gov |
| Contacts: | Kathy Miller (Tax Supervisor)  
| | (208) 334-4282  
| | Kathy.miller@doi.idaho.gov |

| Instructions: | Click on Companies, select Tax and Continuation Fee Filings from listing, click on the alphabetically licensed, listed or otherwise approved entities to locate the Premium Tax and Fee Statements/Instructions link.  
| | Idaho encourages companies to file electronically with OPTIns the Annual Premium Tax or Continuation Fee Statement. Contact optinsmktg@naic.org to register. |

### ILLINOIS

| Website: | www.insurance.illinois.gov |
| Contacts: | Rob Havens  
| | (217) 782-0055  
| | Doug Hollis  
| | (217) 782-0055  
| | Roger Huebner  
| | (217) 525-1220 |

| Instructions: | Under 'Companies', click on ‘Tax Forms’.  
| | For the Illinois Municipal League Fire Tax fund, due by the end of August – as of 2011, electronic filing only: http://firetax.iml.org |
### INDIANA

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<tr>
<th>Website:</th>
<th><a href="http://www.in.gov/idoi/2328.htm">http://www.in.gov/idoi/2328.htm</a></th>
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<tr>
<td>OPTins website:</td>
<td><a href="http://www.optins.org">http://www.optins.org</a></td>
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**Instructions:**

The Indiana Department of Insurance (IDOI) has partnered with the National Association of Insurance Commissioners (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 and payments electronically.

Insurance companies are not required to use OPTins, but OPTins is the preferred method for submitting calendar year 2014 annual premium taxes and fees. Beginning with the 2015 quarterly estimated premium tax filings insurance companies will be required to file electronically utilizing the NAIC OPTins system.

Insurance companies will need to contact the OPTins Marketing Team at optinsmktg@naic.org or call (816) 783-8787 to setup an OPTins account.

<table>
<thead>
<tr>
<th>Contacts:</th>
<th>Debra Graves</th>
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<tr>
<td></td>
<td>(317) 232-1993</td>
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<td><a href="mailto:dgraves@doi.IN.gov">dgraves@doi.IN.gov</a></td>
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| IOWA | [www.iid.state.ia.us/premtax](http://www.iid.state.ia.us/premtax) | Other than Life forms are preferred on yellow paper. Life and Fraternal forms are preferred on blue paper. | Donna Flamm  
(515) 242-5178; Fax: (515) 281-3059  
prémiump.tax@iid.iowa.gov |
| KANSAS | [http://www.ksinsurance.org](http://www.ksinsurance.org) | 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 the “Agent/Company Services” tab located near the top right-hand side of the page. 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 2014 tax returns, along with sample tax forms, can be found at [http://www.ksinsurance.org/industry/company/taxforms.htm](http://www.ksinsurance.org/industry/company/taxforms.htm) | Joyce Banks  
(785) 291-3191  
JRBanks@ksinsurance.org |
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<th>STATE</th>
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<th>Instructions</th>
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<tr>
<td><strong>KENTUCKY</strong></td>
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| Website: | www.revenue.ky.gov | Cheryl Hunt  
(Dept. of Rev.)  
(502) 564-4810  
cheryl.hunt@ky.gov | When using [www.revenue.ky.gov](http://www.revenue.ky.gov), click on ‘Tax Forms’ (left hand side), then ‘Current Year Forms’, then scroll down to ‘Insurance Premiums Tax/Surcharge’. |
| Instructions: | | Shaun Orme, Gen. Counsel  
(Ofc. of Ins. Legal Div.)  
(502) 564-6032  
ShaunT.Orme@ky.gov | Local Government Premium Tax must be filed electronically. Under Home on the home page choose Divisions and Programs. From the drop down listing choose Local Government Premium Tax. Under Home on the next page choose Forms and Documents. Forms are located in the third block of information along with other Premium tax information. LGPT 140, 141 and 142 along with the instructions. |
| Website: | http://insurance.ky.gov | Josh Rayborn  
(Consumer Protection Div.)  
(502) 564-6032  
Josh.Rayborn@ky.gov | |
| **LOUISIANA** | | | Under “Industry” click on “Taxes and Assessments”. The drop down menu has links to both Surplus Lines tax forms and Admitted tax forms. The Admitted Form 1061 and Form 1076 must be filed electronically through the Industry Access link. The Surplus Line form 1265 can also be filed electronically. |
| Website: | www.ldi.state.la.us  
http://www.ldi.state.la.us/industry/taxes-and-assessments/admitted-premium-tax  
http://www.ldi.state.la.us/industry/taxes-and-assessments/surplus-lines-premium-tax | Tommy Coco  
(225) 342-1012  
tcoco@ldi.state.la.us | |

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<th>State</th>
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<th>Contacts</th>
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| MAINE   | [http://www.maine.gov/revenue/forms/insurance/2013.htm](http://www.maine.gov/revenue/forms/insurance/2013.htm) | Instructions: On the left hand side of the screen, select “Financial Institution and Insurance Company Forms”. Select the appropriate year. Electronic filing is not available at this time. Any balance dues can be paid with a check payable to “Commonwealth of MA” attached to the return. To obtain a Workers’ Compensation Schedule C-1, go to [http://www.mass.gov/ocabr/docs/doi/companies/forms/formc1.pdf](http://www.mass.gov/ocabr/docs/doi/companies/forms/formc1.pdf) | Kendra Coates (207) 624-8495  
Kendra.L.Coates@maine.gov                                    |
| MARYLAND| [http://www.mdinsurance.state.md.us/sa/premium-tax/index.html](http://www.mdinsurance.state.md.us/sa/premium-tax/index.html) |                                                                                                                                                                                                             | Christopher Buchanan  
(410) 468-2122  
christopher.buchanan@maryland.gov                         |
| MASSACHUSETTS | [http://www.mass.gov/dor/forms/](http://www.mass.gov/dor/forms/) | Instructions: On the left hand side of the screen, select “Financial Institution and Insurance Company Forms”. Select the appropriate year. Electronic filing is not available at this time. Any balance dues can be paid with a check payable to “Commonwealth of MA” attached to the return. To obtain a Workers’ Compensation Schedule C-1, go to [http://www.mass.gov/ocabr/docs/doi/companies/forms/formc1.pdf](http://www.mass.gov/ocabr/docs/doi/companies/forms/formc1.pdf) | Todd Sharek (Dept. of Revenue)  
(617) 887-5101  
sharek@dor.state.ma.us  
Robert Macullar (Financial Surveillance)  
(617) 521-7398  
robert.macullar@state.ma.us                                    |
## Michigan

### Business Taxes Forms & Instructions:

- **MBT:** [http://www.michigan.gov/taxes/0,1607,7-238-46621_47362--.00.html](http://www.michigan.gov/taxes/0,1607,7-238-46621_47362--.00.html)
- **CIT:** [http://www.michigan.gov/taxes/0,4676,7-238-59553--.00.html](http://www.michigan.gov/taxes/0,4676,7-238-59553--.00.html)
- **FTW:** [http://www.michigan.gov/taxes/0,4676,7-238-43519_43521_44039-318037--,00.html](http://www.michigan.gov/taxes/0,4676,7-238-43519_43521_44039-318037--,00.html)

### Other State Tax Forms & Instructions:

Michigan requires electronic filing through NAIC OPTins with the exception of exempt commercial policyholders (ECP). All Michigan forms are available on the OPTins website. ECP may use OPTins or Michigan DIFS paper form (FIS 0255) available on Michigan DIFS website [www.michigan.gov/difs](http://www.michigan.gov/difs).

### Contacts:

- Jenni Harding – Business Taxes
  (517) 373-9600
  HardingJ2@michigan.gov

### Minnesota

### Website:

- [www.revenue.state.mn.us](http://www.revenue.state.mn.us)

### Instructions:

Under Businesses, click on “All Business Taxes”, click on “Insurance Taxes & Surcharges”.

### Contacts:

- Jerry Sieve (MN Revenue)
  (651) 556-3024 or (651) 556-4729
  jerry.sieve@state.mn.us

### Mississippi

### Website:

- [www.dor.ms.gov/](http://www.dor.ms.gov/)

### Instructions:

Under “Business”, click on “Other taxes,” then click “Insurance Premium.”

### Contacts:

- Derrick Barnes
  (601) 923-7083
  Derrick.barnes@ dor.ms.gov

- Barbara Mayes (MS Dept. of Revenue)
  (602) 923-7183
  Barbara.mayes@dog.ms.gov
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<th>Contacts</th>
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(573) 751-1929  
Tammy.Pollreisz@insurance.mo.gov  
Noland Stuecken  
(573) 526-4986  
Noland.Stuecken@insurance.mo.gov |
(406) 444-4350  
rehman@mt.gov |
(402) 471-4671  
martha.hettenbaugh@nebraska.gov |
### NEVADA

**Website:** [http://tax.nv.gov](http://tax.nv.gov)


**Contacts:**
- Nicky Baily (Dept. of Taxation)
  - (775) 684-2123
  - nbaily@tax.state.nv.us

### NEW HAMPSHIRE

**Website:** [http://www.nh.gov/insurance/companies/premiumtax/index.htm](http://www.nh.gov/insurance/companies/premiumtax/index.htm)

**Contacts:**
- Norma Stallings
  - (603) 271-7973 x 9-275
  - Norma.stallings@ins.nh.gov

### NEW JERSEY

**Website:** [www.state.nj.us/treasury/taxation](http://www.state.nj.us/treasury/taxation);
or, [http://www.state.nj.us/treasury/taxation/prntins.shtml](http://www.state.nj.us/treasury/taxation/prntins.shtml)

**Instructions:**
- Click on Forms. Click on “Print/Download Tax Forms.” Scroll down to click on “Insurance Premiums Tax.”

**Contacts:**
- Tanveer Ahmed
  - (609) 292-7272 ext. 50413
  - tanveer.ahmed@dobi.state.nj.us

### NEW MEXICO

**Website:** [www.osi.state.nm.us](http://www.osi.state.nm.us)

**Contacts:**
- Shawna Maestas
  - (505) 827-4075
  - shawna.maestas@state.nm.us

Department’s current policy is not to collect retaliatory taxes, see Bulletin 2009-008 (July 9, 2009).
### NEW YORK

**Website:** [www.tax.ny.gov](http://www.tax.ny.gov)

**Instructions:**

In the middle of the main page under “Popular Topics”, click on “Forms and instructions.” Click on “Corporation tax” then select and click on “Insurance corporations”.

The tax return for a non-life company is form CT-33-NL, the instructions are CT-33-NL-I; the tax return for life company is form CT-33, the instructions are CT-33-I; and the MTA form is CT-33-M.

**Contacts:**

Suzanne Tennyson  
(518) 389-4913  
Suzanne.Tennyson@tax.ny.gov

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### NORTH CAROLINA

**Website:** [www.dornc.com/forms/](http://www.dornc.com/forms/)

**Instructions:**

Click on “Insurance”. This will take you to the 2014 tax forms. Beginning with tax year 2010, Self Insured Workers’ Compensation Corporation returns were available via the above website.

**Contacts:**

Chris Long (Dept. of Rev.)  
(919) 754-2600  
Chris.Long@dornc.com

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### NORTH DAKOTA

**Website:** [www.nd.gov/ndins/](http://www.nd.gov/ndins/)

**Instructions:**

Choose Companies, then Financial Reporting and Tax Requirements, then Premium Tax Filing. Links to forms are at the bottom of the screen.

**Contacts:**

Jon Datsko  
(701) 328-2440  
jdatsko@nd.gov  
premiumtax@nd.gov
FORMS ACCEPTABLE FOR FILING ARE NOT AVAILABLE ON THE INTERNET WITHOUT A USER ID AND PASSWORD. Sample forms may be viewed without a User ID and password at www.insurance.ohio.gov directly by clicking on “Insurers – How do I” on our homepage, and then “Obtain forms for insurers”

Tax returns must be filed online by their due dates through a secure website using a User ID and password previously provided to the company treasurer by the Ohio Department of Insurance (ODI). To access tax forms for filing, select “Secured Logon” on the upper left-hand side of the ODI homepage at www.insurance.ohio.gov. Then scroll down the page and select “Premium Tax Filings/Forms – ADMITTED INSURERS ONLY” to file premium taxes or to view and print October advance payment invoices and enter the company’s User ID and password. User IDs and passwords are confidential and can only be obtained by the company treasurer or his or her designee via notarized affidavit. Contact taxes@insurance.ohio.gov for instructions regarding lost User IDs and passwords or to obtain additional information. **User IDs and passwords cannot be created online.**

Complete and submit the required tax forms online by their due dates. Following online submission, all premium tax returns should be printed for company record keeping purposes only. The ODI no longer accepts hardcopy filing of tax returns. Tax returns are entirely **PAPERLESS**, except for the Tax Summary transmittal forms that go to the Treasurer of State (INS7214 and INS7215).

Please be aware of the administrative rules for all insurance premium tax payments.

Ohio Administrative Rule 113-4-01 reads as follows:

The payment of any tax bill issued by the treasurer of state or the superintendent of insurance upon the mutual agreement of the superintendent and the treasurer pursuant to § 5725.22 of the Revised Code shall be made in accordance with the provision of this rule.

(A) Method of payment: Payments must be made by electronic funds transfer and payable to United States dollars.

(B) Timelines of payment: Regardless of the method of payment used, the payment must be made to the treasurer on or before the due date specified on the tax bill or by the end of the first business day immediately following the due date, if such due date falls on a Saturday, a Sunday or a holiday. For purposes of determining the timeliness of a payment and the imposition of any penalty for late payment, as may be provided for by law, payment is considered to be made when it is received by the treasurer, irrespective of any United States postal service marking or other stamp or mark indicating the date on which the payment may have been mailed.
<table>
<thead>
<tr>
<th><strong>OHIO (cont.)</strong></th>
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</table>
| This rule will be in effect starting the last week of January 2013 and all payments starting on January 28, 2013 will need to be made to the Treasurer of State by ACH credit or ACH debit. The website to register for ACH payment is: [http://eft.tos.ohio.gov/DownloadPage.aspx](http://eft.tos.ohio.gov/DownloadPage.aspx)  
Once registered for one of the ACH payment options the Treasurer’s office will email the instructions for making payments. Contact the Treasurer’s office directly with questions regarding this process, 614-752-8484 or view the FAQ’s form at [http://eft.tos.ohio.gov/#/FaqView](http://eft.tos.ohio.gov/#/FaqView).  
Attachments to tax returns must be submitted online along with the tax return. Please refer to “Annual Filing Requirements” on the ODI Website, located under the “Risk Assessment” tab, under “ODI Services” on the ODI homepage. Once there, select your company type to find the appropriate tax return(s) and other forms and instructions. Alternatively, forms can be located by following the “Forms” link below.  
Sample forms, as well as online forms, may be accessed under each of these “company type” locations. Tax returns must be filed on-line. **Do not file hardcopy tax returns. Do not send payments to the Ohio Department of Insurance. Follow payment instructions on Forms INS7214 and INS7215.**  
**ALL TAX PAYMENTS** must be made via EFT to the Treasurer of State of Ohio, and email Tax Summary (INS7214 and INS7215) to Kelly.Alvis@tos.ohio.gov. Do NOT send a copy of the Tax Summary to the Department of Insurance. Do NOT send Tax Summary forms to the Treasurer of State if no balance is due. Do NOT send tax payments to the Department of Insurance. Checks received by the Department of Insurance may be returned and subject to penalties.  
**Estimated Taxes-Authorized Insurers**  
Ohio does **NOT** require authorized insurance companies to make quarterly estimates of premium, franchise or fire marshal taxes. However, all insurance companies filing an Ohio premium and/or fire marshal tax return for the previous year must submit an advance payment via ACH credit or debit along with a copy of the advance payment invoice to the Treasurer of State by October 15th of each year. Invoices for advance payments are automatically calculated and placed on the Ohio Department of Insurance website in September. To print the advance payment invoice, enter the secured logon at the top of the ODI homepage and logon to the premium tax database (Premium Tax Filings/Forms – ADMITTED INSURERS ONLY) using your Company’s previously-assigned premium tax logon User ID and password (the same ones used to file the company’s tax return due March 1). Once inside the premium tax database, go to the Tax Forms Index page and select “Ohio Treasurer October Advance Payment Invoice”. Ohio does not require any other estimated payments. |
### OHIO (cont.)

<table>
<thead>
<tr>
<th><strong>Forms:</strong></th>
<th>You must return a copy of your invoice to the Treasurer of State via email to <a href="mailto:Kelly.Alvis@tos.ohio.gov">Kelly.Alvis@tos.ohio.gov</a>. Do not send your check or a copy of your invoice to the Department of Insurance. Penalties and interest may be assessed for late payments.</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Forms:</strong></td>
<td><a href="http://www.insurance.ohio.gov/Forms/Pages/FormsTab3.aspx">http://www.insurance.ohio.gov/Forms/Pages/FormsTab3.aspx</a></td>
</tr>
<tr>
<td>OKLAHOMA</td>
<td>OREGON</td>
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<tr>
<td>Website:</td>
<td><a href="http://www.ok.gov/oid">http://www.ok.gov/oid</a></td>
</tr>
<tr>
<td>Instructions:</td>
<td>Under Regulated Entities menu, click on Insurers and then click on Financial Forms.</td>
</tr>
<tr>
<td>Contacts:</td>
<td>Gail LoPresto (405) 522-0473 <a href="mailto:Gail.LoPresto@oid.ok.gov">Gail.LoPresto@oid.ok.gov</a></td>
</tr>
<tr>
<td>Website:</td>
<td><a href="http://www.insurance.oregon.gov">http://www.insurance.oregon.gov</a></td>
</tr>
<tr>
<td>Instructions:</td>
<td>Only the Ocean Marine Tax form is available separately. All other forms are filed on the i-Reg Filing system. See “links” for a link to the system. A log-on is required.</td>
</tr>
<tr>
<td>Website for I-Reg System:</td>
<td>Filing system for all tax forms (except Ocean Marine Tax): <a href="https://www4.cbs.state.or.us/exs/ins/ireg/">https://www4.cbs.state.or.us/exs/ins/ireg/</a></td>
</tr>
<tr>
<td>Contacts:</td>
<td>Lynette Hadley (503) 947-7046 <a href="mailto:Lynette.M.Hadley@oregon.gov">Lynette.M.Hadley@oregon.gov</a></td>
</tr>
<tr>
<td>Website for I-Reg System:</td>
<td>Contact a tax analyst (listed to the side) for the company authorization code. Insurers needing the Assessment coupon, the Special Oregon Schedule P form, the prepayment coupons, or the Oregon Insurance Tax Return need to go to the i-Reg system. For additional information regarding a form, please contact a tax analyst.</td>
</tr>
<tr>
<td>Contacts:</td>
<td>Gail McFarlin (503) 947-7218 <a href="mailto:Gail.L.McFarlin@oregon.gov">Gail.L.McFarlin@oregon.gov</a></td>
</tr>
<tr>
<td>PENNSYLVANIA</td>
<td>Contacts:</td>
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</table>
| Website:    | **http://www.revenue.state.pa.us/portal/server.pt/community/revenue_home/10648** | Instructions: Click on Forms & Publications, next click on Forms for Businesses, then Corporation Taxes or **http://www.revenue.state.pa.us/portal/server.pt/community/corporation_tax/14712/**  
RCT-121-A, Gross Premium Tax Report – For Domestic Casualty, Domestic Fire or Domestic Life Insurance Companies, Associations or Exchanges. Instructions: RCT-121A-I  
RCT-121-B, Gross Premium Tax Report - For Foreign Life or Foreign Title Insurance Companies, Associations or Exchanges. Instructions: RCT-121B-I  
RCT-121-C, Gross Premium Tax Report - For Foreign Casualty or Foreign Fire Insurance Companies, Associations or Exchanges. Instructions: RCT-121C-I | |
| Instructions: | | | |

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<tr>
<th>PUERTO RICO</th>
<th>Contacts:</th>
<th>Glorimar Santiago (787) 304-3636, ext. 4400 <a href="mailto:gsantiago@ocs.gobierno.pr">gsantiago@ocs.gobierno.pr</a></th>
</tr>
</thead>
<tbody>
<tr>
<td>Website:</td>
<td><strong><a href="http://www.ocs.gobierno.pr">http://www.ocs.gobierno.pr</a></strong></td>
<td>Instructions: Forms available through OPTins. For sample forms, go to: <strong><a href="http://www.ocs.gobierno.pr/ocspr/index.php?option=com_content&amp;view=article&amp;id=264&amp;Itemid=145">http://www.ocs.gobierno.pr/ocspr/index.php?option=com_content&amp;view=article&amp;id=264&amp;Itemid=145</a></strong> and scroll down to the required form.</td>
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<td>RHODE ISLAND</td>
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<tr>
<td><strong>Website:</strong></td>
<td><a href="http://www.tax.ri.gov">www.tax.ri.gov</a></td>
<td></td>
</tr>
<tr>
<td><strong>Instructions:</strong></td>
<td>Electronic filing of returns using the OPTins system of the NAIC is preferred. Paper forms are available on the website, on the left click on “Forms”, then click on proper heading to locate premium tax forms.</td>
<td></td>
</tr>
</tbody>
</table>
| **Contacts:** | Richard Coia (Dept. of Revenue)  
(401) 574-8849  
Richard.Coia@tax.ri.gov | Patrick Gengarella (Dept. of Revenue)  
(401) 574-8771  
Patrick.Gengarella@tax.ri.gov  
Leo Lebeuf (Dept. of Revenue)  
(401) 574-8983  
leo.lebeuf@tax.ri.gov |

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<thead>
<tr>
<th>SOUTH CAROLINA</th>
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<tr>
<td><strong>Website:</strong></td>
<td><a href="http://www.doi.sc.gov">www.doi.sc.gov</a></td>
<td></td>
</tr>
<tr>
<td><strong>Instructions:</strong></td>
<td>Effective 2/15/2011, 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.</td>
<td></td>
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</table>
| **Contacts:** | Sharon Waddell (Tax Manager)  
(803) 737-4910  
swaddell@doi.sc.gov |    |
### SOUTH DAKOTA

**Website:** [www.DLR.SD.GOV/insurance](http://www.DLR.SD.GOV/insurance) -- FOR PAYMENT VOUCHERS ONLY. The payments are still made by printing the voucher and attaching a check and mailing to the Remittance Center at the address noted on the voucher. PREMIUM TAX RETURNS are being completed ELECTRONICALLY through Tri-Tech at: [http://www.tritechsoft.com/efilenetsd/efilenetsd/efiledefaultsd.aspx](http://www.tritechsoft.com/efilenetsd/efilenetsd/efiledefaultsd.aspx)

**Contacts:** Luann Johnson  
(605) 773-3563  
Luann.Johnson@state.sd.us

### TENNESSEE

**Website:**  

**Instructions:**  
OPTIns is the preferred method for submitting premium taxes and fees; however, paper filing is permitted. Companies that choose not to file electronically can access the above website for tax forms and related instructions.

**Contacts:** James Ayers (Lead Premium Tax)  
(615) 741-1203  
james.ayers2@tn.gov
### TEXAS

| Website: | http://comptroller.texas.gov/ | Contacts: | Lisa Davis (512) 463-7587  
lisa.davis@cpa.texas.gov |
|---|---|---|---|

#### Instructions:


The forms applicable to insurers licensed to do business in Texas are:

- 25-100 Annual Insurance Premium Tax Report
- 25-101 Insurance Semi-Annual Premium Tax Payment
- 25-102 Insurance Maintenance, Assessment and Retaliatory Report
- 25-106 Automobile Burglary and Theft Prevention Authority Assessment Report
- 25-107 Automobile Burglary and Theft Prevention Authority Assessment Semi-Annual Payment Worksheet
- 25-200 Retaliatory Worksheet
- 25-205 Computation of Non-Taxable Premiums
- 25-300 Annual Insurance Maintenance, Assessment, and Retaliatory Report Instructions
- 25-124 Annual Insurance Premium Tax Report for Licensed Captive Insurance Companies

In addition, certain insurers are subject to the Volunteer Fire Department Assistance Fund assessment. This form is not available on-line. The Comptroller’s office generates a billing and mails this information to all affected insurers. This assessment may be recouped directly from policyholders.

**ELECTRONIC PAYING:**

Taxpayers who paid $10,000 or more in the preceding state fiscal year must make their insurance tax payments electronically.

Taxpayers in the $10,000 to $99,999 category can make payments using WebEFT (electronic check), Web credit card, and TexNet.

Taxpayers who paid $100,000 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 voluntarily for all other taxpayers. Taxpayers may also voluntarily file maintenance taxes and the ABPTA reports using the WebFile system.

To access WebFile: [http://comptroller.texas.gov/webfile/](http://comptroller.texas.gov/webfile/)
<table>
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<tr>
<th>State</th>
<th>Website</th>
<th>Instructions</th>
<th>Contacts</th>
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<tbody>
<tr>
<td>UTAH</td>
<td><a href="http://tax.utah.gov/">http://tax.utah.gov/</a></td>
<td>Choose “Forms &amp; publications” and then choose TC-49 Instructions and TC-49PC (payment coupon). There is a requirement to file the return electronically through taxpayerexpress.utah.gov. To request a PDF version of the form, contact the Utah State Tax Commission for more information.</td>
<td>Technical Research Unit (Utah Tax Commission) (801) 297-7705 <a href="mailto:taxmaster@utah.gov">taxmaster@utah.gov</a></td>
</tr>
<tr>
<td>VERMONT</td>
<td><a href="http://www.state.vt.us/tax">www.state.vt.us/tax</a></td>
<td>Click on ‘Forms’ and then ‘Miscellaneous Forms’, scroll down to ‘Insurance’ where the “IPT-633 Insurance Premium Tax Return” and the “PE-632 Estimate of Insurance Premium Tax” forms are located.</td>
<td>Judy Hunter (Tax Department) (802) 828-6838 <a href="mailto:judy.hunter@state.vt.us">judy.hunter@state.vt.us</a></td>
</tr>
<tr>
<td>VIRGIN ISLANDS</td>
<td><a href="http://www.ltg.gov.vi">www.ltg.gov.vi</a></td>
<td>On the home page, to the left click on “Banking and Insurance”, then mid-page click on “Download Banking and Insurance Forms”. Scroll to “Premium tax” and click on “Premium Tax Quarter Form.”</td>
<td>Juliette Daniel (P&amp;C Filings) (340) 774-7166 Ext. 4522 <a href="mailto:juliette.daniel@lgo-vi.gov">juliette.daniel@lgo-vi.gov</a> Vanessa Richards (L&amp;H Filings) (340) 774-7166 Ext. 4513 <a href="mailto:vanessa.richards@lgo-vi.gov">vanessa.richards@lgo-vi.gov</a></td>
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</table>
## VIRGINIA

| --- | --- |
| Instructions: | **For Bureau of Insurance:**  
Forms available on the Internet; however, they are not viewable without a company NAIC number. Forms are also acceptable through an APPROVED premium tax software development company.  
Click on Download Annual Assessment Forms. After reading the instructions, click on the last sentence that’s underlined and states “I have read these instructions in their entirety and wish to proceed to download the appropriate annual assessment forms.”  
Enter the company’s NAIC number and click ‘Continue’. The list of forms, by name and number, required to be filed will appear in link format. Click on the link and the actual form will appear.  
**For Department of Taxation:**  
Premium tax forms are available on TAX’s web site. Quarterly estimated payments can be made electronically using eforms. Annual TAX filings forms are also available, but must be filed manually. |
| Contacts: | Joyce Jones (Bureau of Insurance)  
(804) 371-9096  
Joyce.Jones@scc.virginia.gov  
  
Len Manganello (Dept. of Taxation)  
(804) 404-4163  
len.manganello@tax.virginia.gov |
### Washington

<table>
<thead>
<tr>
<th><strong>Website:</strong></th>
<th><a href="http://www.insurance.wa.gov">www.insurance.wa.gov</a></th>
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</thead>
<tbody>
<tr>
<td><strong>E-Tax Link:</strong></td>
<td><a href="https://fortress.wa.gov/oic/onlineservices/Login.aspx?module=TAX">https://fortress.wa.gov/oic/onlineservices/Login.aspx?module=TAX</a></td>
</tr>
<tr>
<td><strong>Instructions:</strong></td>
<td>Premium Tax forms for filing are only available with a user name and password provided by the Office of Insurance Commissioner. If a user name 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="http://www.insurance.wa.gov/for-insurers/premium-taxes-regulatory-surcharges/premium-taxes/pt-filing-instructions/">http://www.insurance.wa.gov/for-insurers/premium-taxes-regulatory-surcharges/premium-taxes/pt-filing-instructions/</a></td>
</tr>
</tbody>
</table>
| **Contacts:** | Tierra Dickinson (360) 725-7031  
Kriscinda Hansen (360) 725-7032  
taxes@OIC.wa.gov |
## WEST VIRGINIA

**Website:** [www.wvinsurance.gov](http://www.wvinsurance.gov)

**Instructions:**
West Virginia for tax year 2014 is accepting the Annual Premium Tax Statement and along with the Annual Tax Payment Form through OPT/ins. However, this is not a requirement. The forms are also located on our website at: [http://www.wvinsurance.gov/company/Taxes/tabid/369/Default.aspx](http://www.wvinsurance.gov/company/Taxes/tabid/369/Default.aspx)

There are Filing Instructions and Detailed Instructions for these forms on our website. You may file your tax payment through OPT/ins (Online Premium Tax for Insurance) or by check. For ZERO files only, you may file online by going to: [http://www.wvinsurance.gov/surpluslineszeropay.aspx](http://www.wvinsurance.gov/surpluslineszeropay.aspx)

The 2014 Annual Premium Tax Statement may be submitted through OPT/ins or the hard copy must be mailed to the Offices of the Insurance Commissioner.

**Contacts:**
- Tax Audit Section (304) 558-2100
- Drema Goolsby (Tax Audit Clerk) Drema.Goolsby@wvinsurance.gov
- Michelle Farren (Tax Audit Clerk) Michelle.Farren@wvinsurance.gov
- Sylvia Baker (Tax Audit Clerk, Sr.) Sylvia.Baker@wvinsurance.gov
- Rhonda Hartwell (Ins. Fin. Specialist Supervisor) Rhonda.Hartwell@wvinsurance.gov

## WISCONSIN

**Website:** [http://oci.wi.gov/company/forms-company.htm](http://oci.wi.gov/company/forms-company.htm)

**Instructions:**
Click on “Annual Schedule of Taxes and Fees”.

**Contacts:**
- John Litweiler (608) 267-4390 john.litweiler@wi.gov
- Fred Thornton (608) 267-5295 fred.thornton@wi.gov

## WYOMING

**Website:** [http://doi.wyo.gov](http://doi.wyo.gov)

**Instructions:**
Click on “Industry” (on left side) to take you to the screen that has the premium tax return.

**Contacts:**
- Linda L. Johnson, Chief Financial Examiner (307) 777-5619 linda.johnson@wyo.gov