TO: Retaliatory Tax Guide Users

FROM: Matthew B. Todd, 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.

The Retaliation Guide is intended to provide helpful information about retaliatory and other taxes and assessments. The Guide is not intended to be cited as binding legal authority and does not constitute a formal legal opinion by the NAIC staff on the provisions of state law and should not be relied upon as such. Every effort has been made to provide correct and accurate summaries to assist the reader in targeting useful information. For further details, including any additional adoptions, the statutes and regulations cited should be consulted.
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Information about statutory accounting principles and the procedures necessary for filing financial annual statements and conducting risk-based capital calculations.

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

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

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

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

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**NAIC Activities**
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http://www.naic.org//prod_serv_home.htm

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ISBN: 978-1-64179-007-9

Printed in the United States of America

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<table>
<thead>
<tr>
<th>ALABAMA</th>
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<th>ALASKA</th>
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<tbody>
<tr>
<td><strong>Website:</strong></td>
<td><a href="http://www.aldoi.gov">www.aldoi.gov</a></td>
<td><strong>Website:</strong></td>
<td><a href="http://www.insurance.alaska.gov">www.insurance.alaska.gov</a></td>
</tr>
<tr>
<td><strong>Instructions:</strong></td>
<td>Effective October 1, 2018, the Alabama Department of Insurance has mandated the use of OPTins (Online Premium Tax for Insurance) for insurance companies &amp; brokers filing and paying Premium Tax or Surplus Lines.</td>
<td><strong>Instructions:</strong></td>
<td>Alaska requires the tax report and payments be filed and paid through OPTins, see Regulatory Order No. R 17-05. All certificates should be scanned and uploaded into OPTins as supplemental documents.</td>
</tr>
<tr>
<td><strong>Contacts:</strong></td>
<td>LaKisha Hardy (334) 241-4114 <a href="mailto:lakisha.hardy@insurance.alabama.gov">lakisha.hardy@insurance.alabama.gov</a></td>
<td><strong>Contacts:</strong></td>
<td>Rebecca Nesheim (907) 465-2584 <a href="mailto:rebecca.nesheim@alaska.gov">rebecca.nesheim@alaska.gov</a></td>
</tr>
</tbody>
</table>
## STATE TAX FORMS

### ARIZONA

<table>
<thead>
<tr>
<th>Website:</th>
<th><a href="https://insurance.az.gov">https://insurance.az.gov</a></th>
</tr>
</thead>
<tbody>
<tr>
<td>OPTins website:</td>
<td><a href="http://www.optins.org">http://www.optins.org</a></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Instructions:</th>
<th>NOTE: Arizona no longer publishes an “Annual Taxes and Fees Datasheet.”</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>From the Department of Insurance home page, click the “INSURERS” from the top menu, and then select “Taxes” from the left-side menu.</td>
</tr>
<tr>
<td>2.</td>
<td>From the “INSURERS&gt;Taxes” web page, use the left-side menu to select the entity domicile and type.</td>
</tr>
</tbody>
</table>

**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.

<table>
<thead>
<tr>
<th>Contacts:</th>
<th>Susan Yepez</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>(602) 364-3997</td>
</tr>
<tr>
<td></td>
<td><a href="mailto:syepez@azinsurance.gov">syepez@azinsurance.gov</a></td>
</tr>
<tr>
<td></td>
<td>Mary Jordan</td>
</tr>
<tr>
<td></td>
<td>(602) 364-3100</td>
</tr>
<tr>
<td></td>
<td><a href="mailto:mjordan@azinsurance.gov">mjordan@azinsurance.gov</a></td>
</tr>
</tbody>
</table>

### ARKANSAS

<table>
<thead>
<tr>
<th>Website:</th>
<th><a href="http://www.insurance.arkansas.gov">www.insurance.arkansas.gov</a></th>
</tr>
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<tbody>
<tr>
<td>OPTins website:</td>
<td><a href="http://www.optins.org">http://www.optins.org</a></td>
</tr>
</tbody>
</table>

| Instructions: | Arkansas has mandated the use of OPTins for companies to file and pay their 2018 Annual and Quarterly Premium Taxes, Antifraud Assessment and Financial Regulation Fee. OPTins will be available starting January 1, 2019, as an option for Surplus Lines Insurers to file and pay their monthly and annual taxes. At this time, this is **strictly an option** for Surplus Lines Insurers and the Insurance Department will continue to accept filings and payments by mailing in the form and check. |

<table>
<thead>
<tr>
<th>Contacts:</th>
<th>Accounting Division</th>
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<tbody>
<tr>
<td></td>
<td>(501) 371-2605</td>
</tr>
<tr>
<td></td>
<td><a href="mailto:insurance.accounting@arkansas.gov">insurance.accounting@arkansas.gov</a></td>
</tr>
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<td>STATE TAX FORMS</td>
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<tr>
<td><strong>CALIFORNIA</strong></td>
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<tr>
<td>Website:</td>
<td><a href="http://www.insurance.ca.gov/0250-insurers/0300-insurers/0100-applications/tax-forms-instruct-and-info/index.cfm">http://www.insurance.ca.gov/0250-insurers/0300-insurers/0100-applications/tax-forms-instruct-and-info/index.cfm</a></td>
</tr>
<tr>
<td>Instructions:</td>
<td>Tax forms, instructions, and information are available directly on the first website listed above. Alternatively, from the Department of Insurance homepage, under Insurers, click on “Electronic Funds Transfer (EFT) Programs.” Next click on “Tax Forms and Instructions/Electronic Funds Transfer (EFT) Payments,” then select “2018 Tax Forms, Instructions and Information” to access the appropriate forms.</td>
</tr>
<tr>
<td><strong>COLORADO</strong></td>
<td></td>
</tr>
<tr>
<td>Website:</td>
<td><a href="https://www.dora.state.co.us/pls/real/opt.logon">https://www.dora.state.co.us/pls/real/opt.logon</a></td>
</tr>
<tr>
<td>Instructions:</td>
<td>The Division of Insurance is accepting only electronic filing of premium taxes. For questions, please go to <a href="http://www.dora.colorado.gov/DOL">www.dora.colorado.gov/DOL</a>.</td>
</tr>
<tr>
<td><strong>CONNECTICUT</strong></td>
<td></td>
</tr>
<tr>
<td>Website:</td>
<td><a href="http://www.ct.gov/DRS">www.ct.gov/DRS</a></td>
</tr>
<tr>
<td>Instructions:</td>
<td>Click on “Forms,” then click on “Forms by Tax Types,” then click on “Insurance/Health Care.”</td>
</tr>
</tbody>
</table>
**STATE TAX FORMS**

| DELAWARE |
|-----------------|-----------------|-----------------|
| **Website:**   | http://www.insurance.delaware.gov |
|                | OPTins website: http://www.optins.org |
| **Instructions:** | 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 2018 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).” |
| **Contacts:**  | DOI_TAX@state.de.us |
|                | Jeannine Neal |
|                | (302) 674-7339 |
|                | jeannine.neal@delaware.gov |
|                | Ann Fletcher |
|                | (302) 674-7383 |
|                | ann.fletcher@delaware.gov |

| DISTRICT of COLUMBIA |
|----------------------|-----------------|-----------------|
| **Website:**         | http://disb.dc.gov/node/325132 |
|                      | OPTins website: http://www.optins.org |
| **Instructions:**    | The D.C. Department of Insurance, Securities and Banking encourages all D.C. licensed insurers file premium tax returns through NAIC OPTins. The first link above provides direct access to the D.C. 2018 premium tax forms and filing instructions. |
| **Contacts:**        | Jessie Li |
|                      | (202) 442-8568 or 727-8000 |
|                      | jessie.li@de.gov |
## STATE TAX FORMS

### FLORIDA

<table>
<thead>
<tr>
<th>Website:</th>
<th><a href="http://floridarevenue.com">http://floridarevenue.com</a></th>
</tr>
</thead>
<tbody>
<tr>
<td>Instructions:</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: | William Roberts  
Department of Revenue  
(850) 717-7658  
william.roberts@floridarevenue.com |

### GEORGIA

<table>
<thead>
<tr>
<th>Website:</th>
<th><a href="http://www.oci.ga.gov">www.oci.ga.gov</a></th>
</tr>
</thead>
<tbody>
<tr>
<td>Instructions:</td>
<td>Click on “Premium Tax.”</td>
</tr>
<tr>
<td>Website for GA Firefighters’ Pension Fund:</td>
<td><a href="http://www.gfpf.org">www.gfpf.org</a></td>
</tr>
<tr>
<td>Instructions:</td>
<td>Tax form for the Firefighters’ insurance premium tax is available for downloading. From the Home Page, click on “Download Forms Here,” then under “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.</td>
</tr>
</tbody>
</table>
| Contacts: | Elizabeth Nunes  
Premium Tax Issues  
(404) 656-7553  
enunes@oci.ga.gov  
Morgan Wurst  
Georgia Firefighters’ Pension Fund  
(770) 388-5757  
morgan@gfpf.org |

### GUAM

<table>
<thead>
<tr>
<th>Website:</th>
<th><a href="https://www.guamtax.com/forms/">https://www.guamtax.com/forms/</a></th>
</tr>
</thead>
<tbody>
<tr>
<td>Instructions:</td>
<td>To access the Insurance Premium tax form, click on “GRT-1,” under “GRT Manual Filing.”</td>
</tr>
</tbody>
</table>
| Contacts: | Abigail Reyes  
Acting Supervisor  
(671) 635-1836  
abigail.reyes@revtax.guam.gov |
## HAWAI'I

<table>
<thead>
<tr>
<th><strong>Website:</strong></th>
<th>OPTins website: <a href="http://www.optins.org">http://www.optins.org</a></th>
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<tbody>
<tr>
<td><strong>Website:</strong></td>
<td><a href="http://cca.hawaii.gov/ins/surplus-lines-tax/">http://cca.hawaii.gov/ins/surplus-lines-tax/</a></td>
</tr>
<tr>
<td><strong>Instructions:</strong></td>
<td>Form 104-NRRA: Quarterly Tax Forms for Surplus Lines Brokers, and for Independently Procured.</td>
</tr>
<tr>
<td><strong>Website:</strong></td>
<td><a href="http://cca.hawaii.gov/ins/other_ins/risk_retention_groups_foreign/">http://cca.hawaii.gov/ins/other_ins/risk_retention_groups_foreign/</a></td>
</tr>
<tr>
<td><strong>Instructions:</strong></td>
<td>Form RRG (01-17) HI: Annual Statement of Premiums Received For Taxation Purposes.</td>
</tr>
</tbody>
</table>
| **Contacts:** | Jenny Fujiwara  
(808) 587-7380 |
| | Gale Miyazaki  
(808) 587-6741 |

## IDAHO

| **Website:** | [http://www.doi.idaho.gov/](http://www.doi.idaho.gov/)  
<table>
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<tr>
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<tbody>
<tr>
<td><strong>Instructions:</strong></td>
<td>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.</td>
</tr>
</tbody>
</table>
| **Contacts:** | Terry Easley  
Premium Tax Specialist  
(208) 334-4282  
premiumtax@doi.idaho.gov  
terry.easley@doi.idaho.gov |

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### ILLINOIS

**Website:**  
- [https://insurance.illinois.gov](https://insurance.illinois.gov)  
- [https://insurance.illinois.gov/company/companyMain.html](https://insurance.illinois.gov/company/companyMain.html)

**Instructions:**  
Under “Companies,” click on “Tax Forms.”

For the Illinois Municipal League Fire Tax fund, due by July 15 for prior 12 months ending July 1, forms are available in May, electronic filing only: [http://firetax.iml.org](http://firetax.iml.org)

**Contacts:**  
- Doug Hollis  
  (217) 782-0055  
- Patrick W. Hayes  
  Municipality & Fire Protection District  
  Foreign Fire Insurance Co. Fire Tax  
  (217) 525-1220

### INDIANA

**Website:**  
- [http://www.in.gov/idoi/2328.htm](http://www.in.gov/idoi/2328.htm)  
- OPTins website: [http://www.optins.org](http://www.optins.org)

**Instructions:**  
The Indiana Department of Insurance (IDOI) has partnered with the NAIC in the use of OPTins, an online premium tax filing system. OPTins offers insurance companies the ability to submit their quarterly and annual premium tax filings, annual renewal fees, annual retaliatory fees, and payments electronically.

Insurance companies are not required to use OPTins, but OPTins is the preferred method for submitting calendar year 2018 annual premium taxes and fees.

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

**Contacts:**  
- Debra Graves  
  (317) 232-1993  
  dgraves@idoi.in.gov

### IOWA

**Website:**  
- [https://iid.iowa.gov/premtax](https://iid.iowa.gov/premtax)

**Instructions:**  
All insurers are required to file all forms and make payments electronically in 2019. Instructions for each type of insurer are found on the premium tax filings page of the Insurance Division’s website.

**Contacts:**  
- Donna Flamm  
  (515) 242-5178  
  (515) 281-3059 (fax)  
  premium.tax@iid.iowa.gov
## KANSAS

### Website:
http://www.ksinsurance.org

### Instructions:
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 “Company Services” tab located on the left 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 2018 tax returns, along with sample tax forms, can be found at:
http://www.ksinsurance.org/company/sample-tax-forms.php

### Contacts:
Charlotte Daubert  
(785) 291-3191  
charlotte.daubert@ks.gov


## KENTUCKY

### Website:
www.revenue.ky.gov

### Instructions:
When using www.revenue.ky.gov, click on “Business,” then scroll down to “Insurance Premiums Tax and Surcharge.”

### Website:
http://insurance.ky.gov

### Instructions:
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 Home, choose “Our Divisions/Programs.” From the drop-down listing, choose “Local Government Premium Tax.” Under Home on the next page choose “Forms & Documents.” Tax Forms and Instructions are located in the fourth block of information along with other Premium tax information, LGT-141 and LGT-142.

### Contacts:
Cheryl Hunt  
Department of Revenue  
(502) 564-4810  
cheryl.hunt@ky.gov

Michael R. Wilson  
General Counsel  
Department of Insurance  
(502) 564-6032  
michael.wilson@ky.gov

Josh Rayborn  
Director Consumer Protection Division  
(502) 564-6032  
josh.rayborn@ky.gov
# STATE TAX FORMS

## LOUISIANA
<table>
<thead>
<tr>
<th>Website:</th>
<th><a href="http://www.ldi.state.la.us">www.ldi.state.la.us</a></th>
</tr>
</thead>
<tbody>
<tr>
<td>Admitted Premium Tax website:</td>
<td><a href="http://www.ldi.state.la.us/industry/taxes-and-assessments/admitted-premium-tax">http://www.ldi.state.la.us/industry/taxes-and-assessments/admitted-premium-tax</a></td>
</tr>
<tr>
<td>Surplus Lines Premium Tax website:</td>
<td><a href="http://www.ldi.state.la.us/industry/taxes-and-assessments/surplus-lines-premium-tax">http://www.ldi.state.la.us/industry/taxes-and-assessments/surplus-lines-premium-tax</a></td>
</tr>
</tbody>
</table>

### Instructions:
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 also **must** be filed electronically.

## MAINE
| Website: | http://www.maine.gov/revenue/incomeestate/insurance_premium/insurance_premium.htm |

### Instructions:
No electronic filing for returns, but electronic payment generally required. See http://www.maine.gov/revenue/eft/homepage.html.

## MARYLAND
| Website: | http://insurance.maryland.gov/Pages/premium-tax/forms-and-instructions.aspx |
| Surplus lines website: | http://insurance.maryland.gov/Producer/Pages/SurplusLinesBrokers.aspx |

### Instructions:
Optional online filing of forms and online payments available to insurance company premium tax liability through [www.optins.org](http://www.optins.org).
## MASSACHUSETTS

**Website:** [https://www.mass.gov/service-details/dor-tax-forms-and-instructions](https://www.mass.gov/service-details/dor-tax-forms-and-instructions)

**Instructions:**
On the left-hand side of the screen, select “Financial Institution and Insurance Company.” Select the appropriate year. Financial Institution and Insurance Company Forms can be filed and paid electronically on the Mass TaxConnect website: [https://mtc.dor.state.ma.us/mtc](https://mtc.dor.state.ma.us/mtc)

To obtain a Workers’ Compensation Schedule C-1, go to: [https://www.mass.gov/files/documents/2019/01/17/Schedule_C1_0.pdf](https://www.mass.gov/files/documents/2019/01/17/Schedule_C1_0.pdf)

**Contacts:**
- Bruce Thompson
  - Massachusetts Department of Revenue
  - (617) 887-6752
  - thompsonb@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/mbt](http://www.michigan.gov/mbt)
- **CIT:** [http://www.michigan.gov/taxes/0,4676,7-238-43519_59553---,00.html](http://www.michigan.gov/taxes/0,4676,7-238-43519_59553---,00.html)

**Other State Tax Forms & Instructions:**
- **OPTins** website: [http://www.optins.org](http://www.optins.org)

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: [http://www.michigan.gov/difs/0,5269,7-303-22535_26617-76219--,00.html](http://www.michigan.gov/difs/0,5269,7-303-22535_26617-76219--,00.html).

**Contacts:**
- Lance Wilkinson
  - Michigan Department of Treasury
  - (517) 335-7478
  - wilkinsonl@michigan.gov
- Sherry Barrett
  - Surplus Lines Taxes
  - (517) 284-8623
  - barretts3@michigan.gov
## STATE TAX FORMS

### MINNESOTA

| Website: | www.revenue.state.mn.us |
| Contacts: | Jerry Sieve  
Department of Revenue  
(651) 556-3024 or (651) 556-4729  
jerry.sieve@state.mn.us or  
insurance.taxes@state.mn.us |
| Instructions: | Under Businesses, click on “All Business Taxes,” click on “Insurance Taxes.” |

### MISSISSIPPI

| Website: | www.dor.ms.gov/ |
| Contacts: | Derrick Barnes  
(601) 923-7083  
derrick.barnes@dor.ms.gov |

### MISSOURI

| Website: | http://insurance.mo.gov/industry/forms |
| Contacts: | Tammy Pollreisz  
(573) 751-1929  
tammy.pollreisz@insurance.mo.gov |
| Instructions: | 2018 Property & Casualty Insurance Company Premium Tax Return:  
| | 2018 Life & Health Insurance Company Premium Tax Return:  
| | 2018 Ch. 380 Mutual Insurance Company Premium Tax Return:  
| | 2019 Quarterly Administrative Report Form:  
| | Noland Stuecken  
(573) 526-4986  
noland.stuecken@insurance.mo.gov |
| STATE TAX FORMS | MONTANA | Contacts: Russell Ehman  
Examinations Bureau  
(406) 444-4350  
rehman@mt.gov | 
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<tr>
<td>Website: <a href="http://www.csimt.gov">www.csimt.gov</a></td>
<td>Instructions: Select the “Insurance” dropdown, then under “For Insurance Companies” click on “Annual Renewals and Taxes” for forms. The Department of Insurance encourages the use of OPTins to make payments electronically.</td>
<td></td>
</tr>
</tbody>
</table>
| **NEBRASKA** | Contacts: Martha Hettenbaugh  
(402) 471-4671  
martha.hettenbaugh@nebraska.gov | 
| Website: www.doi.nebraska.gov | Instructions: Under “Insurers” heading click on “Financial Regulation” and then “Premium Tax Forms.” The Department encourages electronic filing through OPTins. If filing electronically, you must use the forms on the OPTins website. |  |
| **NEVADA** | Contacts: premiumentax@tax.state.nv.us | 
| Website: http://tax nv.gov | Instructions: 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. |  |
| **NEW HAMPSHIRE** | Contacts: Norma Stallings  
(603) 271-2391  
norma.stallings@ins.nh.gov | 
| Website: http://www nh gov/insurance/companies/premiumentax/index htm | Instructions: Only surplus lines producers may file electronically in the OPTins system. |  |
### NEW JERSEY

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

**Instructions:** The Insurance Premiums Tax returns forms are available directly on the first website listed above. Alternatively, from the Division of Taxation homepage, under “Find Forms/Returns,” click on “All Other Taxes & Fees.” Click on “Insurance Premiums Tax.”

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

### NEW MEXICO

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

**Instructions:** Companies are required to e-file their premium tax reports either through Premium Pro Enterprise or online at: [http://tritechsoft.com/efilenetnm/efilenet/efiledefault.aspx](http://tritechsoft.com/efilenetnm/efilenet/efiledefault.aspx)

Effective January 1, 2020, Premium Tax collection will be managed through the Taxation & Revenue Department. The Insurance Division’s current policy is not to collect retaliatory taxes. See Bulletin 2009-008 (July 9, 2009).

**Contacts:** Kacy Dunn  
(505) 476-0191  
kacy.dunn@state.nm.us

### NEW YORK

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

**Instructions:** On the main page, click on “Businesses” in the header bar. In the middle of the page under “Popular Topics,” click on “Forms and instructions.” Click on “Corporation tax” then select and click on “Insurance corporations.”

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

**Contacts:** Suzanne Tennyson  
(518) 389-4913  
suzanne.tennyson@tax.ny.gov  
John Mazza  
(518) 389-4916  
john.mazza@tax.ny.gov
<table>
<thead>
<tr>
<th>STATE TAX FORMS</th>
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<tbody>
<tr>
<td><strong>NORTH CAROLINA</strong></td>
</tr>
<tr>
<td><strong>Website:</strong></td>
</tr>
<tr>
<td><strong>Instructions:</strong></td>
</tr>
</tbody>
</table>
| **Contacts:** | Latoya Parmele  
Department of Revenue  
(919) 754-2600  
latoya.parmele@ncdor.gov |

| **NORTH DAKOTA** |
| **Website:** | 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. Surplus lines may file electronically via OPTins. |
| **Contacts:** | Melissa Seifert  
(701) 328-2930  
msEIFERT@ND.GOV  
premiумtax@ND.GOV |
## OHIO

| Website: | www.insurance.ohio.gov |
| Contacts: | Taxes: taxes@insurance.ohio.gov |

### Instructions:

**IMPORTANT NOTICE:** Many of the 2019 annual and interim filings are paperless, including tax returns, and must be filed electronically ONLY. Please see the instructions below and the Checklists on our website for additional details.

The Office of Risk Assessment has posted 2019 filing forms and information on the Ohio Department of Insurance (ODI) website. As indicated in the filings *Checklists*, some forms must be obtained from outside sources or provided by the company. All state-supplied forms, other than tax forms, can be viewed and printed using Adobe Acrobat Reader version 8.0 or higher. Alternatively, these forms can be filled in and printed using Microsoft Word.

For annual as well as quarterly and interim filings, we encourage you to follow the guidance contained in the filings Checklists on our website at www.insurance.ohio.gov. To view your Checklist, simply go to our website and click on “ODI Services,” then “Risk Assessment,” then “Annual Filing Requirements,” under “Company Financial Information” and then on the appropriate company type (P&C, L&H, etc.). Clicking on a form within a Checklist will take you directly to the selected form or, in the case of tax forms, to our secured logon. Alternatively, you can access forms, other than tax forms, directly by clicking on “Insurers – How do I” on our homepage, and then “Obtain forms for insurers.”

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

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

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

### FILING TAX RETURNS

Hardcopy tax returns are no longer accepted for current year taxes. **DO NOT FILE HARDCOPY TAX RETURNS.** Tax forms must be accessed and filed online by the statutory due date.

**Forms:**  
http://insurance.ohio.gov/Company/Pages/taxform.aspx
## OKLAHOMA

| Website: | http://www.ok.gov/oid  
| OPTins website: | http://www.optins.org |
| Instructions: | On the OID website, click “Regulated Entities,” “Insurers,” and then “Financial Forms.” For Premium Tax reporting, click “Premium Tax Forms” button near the bottom of the page. Annual return forms are available on OPTins website.  
| Premium Tax Filings are mandated through OPTins. |
| Contacts: | Sarah McCubbin  
| | (405) 522-0473  
| | Sarah.McCubbin@oid.ok.gov |
| | Jeannie Parsley  
| | (405) 521-3967  
| | JeanAnn.Parsley@oid.ok.gov |
## OREGON

<table>
<thead>
<tr>
<th>Website:</th>
<th><a href="http://dfr.oregon.gov/Pages/index.aspx">http://dfr.oregon.gov/Pages/index.aspx</a></th>
</tr>
</thead>
<tbody>
<tr>
<td>Instructions:</td>
<td>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.</td>
</tr>
<tr>
<td>Website for iReg System:</td>
<td>The iReg reporting system may be accessed at: <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>Website for Ocean Marine Tax Form:</td>
<td>The Ocean Marine tax form, which is filed manually, may be accessed at: <a href="https://dfr.oregon.gov/business/reg/insurer/Documents/ocean-tax.pdf">https://dfr.oregon.gov/business/reg/insurer/Documents/ocean-tax.pdf</a></td>
</tr>
<tr>
<td>Website for Surplus Lines Tax Form:</td>
<td>The Surplus Lines tax form may be accessed through the Surplus Lines Association’s website at: <a href="http://www.oregonsla.org/">http://www.oregonsla.org/</a></td>
</tr>
<tr>
<td>Website for Oregon Insurance Guaranty Association:</td>
<td>Assessments related to the Oregon Guaranty Association (OIGA) may be accessed at: <a href="https://oregon.ncigf.org/">https://oregon.ncigf.org/</a></td>
</tr>
<tr>
<td>Website for Oregon Life and Health Insurance Guaranty Association:</td>
<td>Assessments related to Oregon’s Life and Health Insurance Guaranty Association (OLHIGA) may be accessed at: <a href="https://www.orlifega.org/">https://www.orlifega.org/</a></td>
</tr>
<tr>
<td>Website for Oregon’s Insurance Company Excise Tax Form:</td>
<td>Oregon Insurance Excise Tax Return (Form OR-20-INS) is administered by the Oregon Department of Revenue and may be accessed at: <a href="https://www.oregon.gov/DOR/programs/businesses/Pages/corp-insurance.aspx">https://www.oregon.gov/DOR/programs/businesses/Pages/corp-insurance.aspx</a></td>
</tr>
</tbody>
</table>

### Contacts:

- **Gail McFarlin**, Tax Analyst  
  (503) 947-7218  
  gail.l.mcfarlin@oregon.gov
- **Shannon O’Shea**, Tax Analyst  
  (503) 947-7046  
  shannon.oshea@oregon.gov
<table>
<thead>
<tr>
<th>PENNSYLVANIA</th>
<th>State: Pennsylvania</th>
<th>Website: <a href="http://www.revenue.state.pa.us/portal/server.pt/community/revenue_home/10648">http://www.revenue.state.pa.us/portal/server.pt/community/revenue_home/10648</a></th>
<th>Contacts: Glorioue Habimana</th>
<th>(717) 346-1987</th>
<th><a href="mailto:ghabimana@pa.gov">ghabimana@pa.gov</a></th>
</tr>
</thead>
<tbody>
<tr>
<td>Instructions:</td>
<td>Click on “Forms and Publications,” “Forms for Businesses,” and then “Corporation Tax Forms.” Select appropriate year.</td>
<td>RCT-121-A, Gross Premium Tax Report—Domestic Casualty, Domestic Fire or Domestic Life Insurance Companies, Associations or Exchanges Instructions: RCT-121A-I</td>
<td>RCT-121-B, Gross Premium Tax Report—Foreign Life or Foreign Title Insurance Companies, Associations or Exchanges Instructions: RCT-121B-I</td>
<td>RCT-121-C, Gross Premium Tax Report—Foreign Casualty or Foreign Fire Insurance Companies, Associations or Exchanges Instructions: RCT-121C-I</td>
<td></td>
</tr>
</tbody>
</table>

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<thead>
<tr>
<th>PUERTO RICO</th>
<th>State: Puerto Rico</th>
<th>Website: <a href="http://www.ocs.gobierno.pr">http://www.ocs.gobierno.pr</a></th>
<th>Contacts: Glorimar Santiago</th>
<th>(787) 304-8686, ext. 1005</th>
<th><a href="mailto:gsantiago@ocs.pr.gov">gsantiago@ocs.pr.gov</a></th>
</tr>
</thead>
</table>
# STATE TAX FORMS

## RHODE ISLAND

<table>
<thead>
<tr>
<th>Website:</th>
<th><a href="http://www.tax.ri.gov">www.tax.ri.gov</a></th>
</tr>
</thead>
<tbody>
<tr>
<td>Instructions:</td>
<td>Paper forms are available on the website, on the left click on “Forms,” then click on proper heading to locate premium tax forms.</td>
</tr>
</tbody>
</table>
| Contacts: | Richard Coia  
Department of Revenue  
(401) 574-8849  
richard.coia@tax.ri.gov  

Patrick Gengarella  
Department of Revenue  
(401) 574-8771  
patrick.gengarella@tax.ri.gov  

Marlen Bautista  
Department of Revenue  
(401) 574-8806  
marlen.bautista@tax.ri.gov |

## SOUTH CAROLINA

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

**Website:**
- Premium Tax Information website: [http://www.dlr.sd.gov/insurance/companies/premium_tax_information.aspx](http://www.dlr.sd.gov/insurance/companies/premium_tax_information.aspx)

**Instructions:**
- Premium tax information and Payment Vouchers are available on the Division of Insurance website. The payments are 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 completed electronically through the South Dakota Efile website.

**Contacts:**
- Patsy Madsen
  - (605) 773-3563
  - patsy.madsen@state.sd.us

### TENNESSEE

**Website:**

**Instructions:**
- 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 beginning with the first quarter 2016 estimated taxes due on June 1, 2016.

**Contacts:**
- Kim Blaylock
  - Premium Tax and Licensing Manager
  - (615) 532-7567
  - kim.blaylock@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
25-124  Annual Insurance Premium Tax Report for Licensed Captive Insurance Companies
25-200  Retaliatory Worksheet
25-205  Computation of Non-Taxable Insurance Premiums
25-300  Annual Insurance Maintenance, Assessment, and Retaliatory Report Instructions

In addition, certain insurers are subject to the Volunteer Fire Department Assistance Fund assessment. This form is not available online. The Comptroller’s office generates and mails billings to all affected insurers before June 1 of each year. Payment is due not later than August 1. Under Insurance Code, Chapter 2007, this assessment may be recouped directly from policyholders or as an expense in a rate filing.

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 voluntary for all other taxpayers. Taxpayers may also voluntarily file maintenance taxes and the ABPTA reports using the WebFile system.

To access WebFile:  https://mycpa.cpa.state.tx.us/securitymp1portal/displayLoginUser.do
## UTAH

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

**Instructions:**

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

There is a requirement to file the return electronically through Taxpayer Access Point (TAP) at [https://tap.tax.utah.gov/TaxExpress](https://tap.tax.utah.gov/TaxExpress). Under “Business” click “Download Return Templates.” Click on “Insurance Taxes” to access instructions and online filing templates. To request a PDF version of the form, contact the Utah State Tax Commission.

**Contacts:**

Technical Research Unit
Tax Commission
(801) 297-7705
taxmaster@utah.gov

## VERMONT

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

**myVTax website:** [www.myvtax.vermont.gov](http://www.myvtax.vermont.gov)

**Instructions:**

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.

**Contacts:**

Judy Hunter
Tax Department
(802) 828-6838
judy.hunter@vermont.gov

## VIRGIN ISLANDS

**Website:** [http://ltg.gov.vi](http://ltg.gov.vi)

**OPTins website:** [http://www.optins.org](http://www.optins.org)

**Instructions:**

The Premium Tax Quarter Form is currently unavailable online, but a copy of the form may be used. Effective November 1, 2012, electronic premium tax filings and tax payments will be accepted through OPTins.

**Contacts:**

Juliette Daniel
P&C Filings
(340) 774-7166, ext. 4522
juliette.daniel@lgo.vi.gov

Vanessa Richards
L&H Filings
(340) 774-7166, ext. 4513
vanessa.richards@lgo.vi.gov
## VIRGINIA

Bureau of Insurance  
(804) 371-9333  
keith.kelley@scc.virginia.gov  
 
Len Manganello  
Department of Taxation  
(804) 404-4163  
len.manganello@tax.virginia.gov or insurance@tax.virginia.gov |

| Instructions:  
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 first weblink above. There are no paper forms.  
For Department of Taxation:  
Premium tax forms are available on the Virginia Tax website. Quarterly Estimated Payment Vouchers (Form 800ES) 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. |
<table>
<thead>
<tr>
<th>Washington</th>
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<tbody>
<tr>
<td>Website:</td>
<td><a href="http://www.insurance.wa.gov">www.insurance.wa.gov</a></td>
<td>Contacts: Miranda Matson-Jewett (360) 725-9604</td>
</tr>
<tr>
<td>Instructions:</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="https://www.insurance.wa.gov/premium-tax-filing-instructions">https://www.insurance.wa.gov/premium-tax-filing-instructions</a></td>
<td>Contact: Kriscinda Hansen (360) 725-7032</td>
</tr>
<tr>
<td></td>
<td>If you need sample forms, please contact the Office of Insurance Commissioner.</td>
<td><a href="mailto:taxes@oic.wa.gov">taxes@oic.wa.gov</a></td>
</tr>
</tbody>
</table>

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## West Virginia

| Website: | [www.wvinsurance.gov](http://www.wvinsurance.gov) | Contacts: Tax Audit Section  
(304) 558-1900  
Rhonda Hartwell  
Insurance Financial Specialist Supervisor  
rhonda.c.hartwell@wv.gov  
Drema Goolsby  
Tax Audit Clerk, Sr.  
drema.k.goolsby@wv.gov  
Michelle Farren  
Tax Audit Clerk, Sr.  
michelle.b.farren@wv.gov |
|---|---|---|
| Instructions: | OPTins website: [http://www.optins.org](http://www.optins.org)  
West Virginia for tax year 2018 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](https://www.wvinsurance.gov/Divisions/Financial-Accounting#taxinfo)  
There are Filing Instructions and Detailed Instructions for these forms on our website. You may file your tax payment through OPTins (Online Premium Tax for Insurance) or by check.  
For ZERO QUARTERLY filers only, you may file online by going to: [https://www.wvinsurance.gov/Surplus-Lines-Zero-Pay](https://www.wvinsurance.gov/Surplus-Lines-Zero-Pay)  
The 2018 Annual Premium Tax Statement may be submitted either electronically through OPTins or by hard copy mailed to the Offices of the Insurance Commissioner. |  |

## Wisconsin

| Website: | [http://oci.wi.gov/company/forms-company.htm](http://oci.wi.gov/company/forms-company.htm) | Contacts: John Litweiler  
(608) 267-4390  
john.litweiler@wisconsin.gov  
Karl Albert  
(608) 264-6236  
karl.albert@wisconsin.gov |
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<tr>
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<tbody>
<tr>
<td>Instructions:</td>
<td>Click on “Annual Schedule of Taxes and Fees.”</td>
<td></td>
</tr>
</tbody>
</table>

## Wyoming

| Website: | [http://doi.wyo.gov](http://doi.wyo.gov) | Contacts: Linda L. Johnson  
Chief Financial Examiner  
(307) 777-5619  
linda.johnson@wyo.gov |
<table>
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<tr>
<th></th>
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</thead>
<tbody>
<tr>
<td>Instructions:</td>
<td>Click on “Industry” (on left side) to take you to the screen that has the premium tax return. Electronic tax filings are accepted through OPTins.</td>
<td></td>
</tr>
</tbody>
</table>