

**STATE OF ALABAMA
DEPARTMENT OF INSURANCE
HMO's**

**SPECIAL INSTRUCTIONS FOR FILING PREMIUM TAX AND FINANCIAL STATEMENTS
DOMESTIC HEALTH MAINTENANCE ORGANIZATION**

IMPORTANT INFORMATION

It is necessary to include your NAIC number in the spaces provided. Do not use the federal identification number in place of your NAIC number.

FILING OF PREMIUM TAXES AND FEES

Insurers may file their premium tax returns and pay premium tax and COA renewal fee through the NAIC OPTins program. Visit <https://eapps.naic.org/optins-static/index.html> for additional information.

-OR-

Premium Taxes and Fees, ALL tax returns, and the Annual Statement should be sent to one of two lockboxes. It is the responsibility of the Company to see that Filings are timely and mailed to the correct Lock box. Mail the following items to the address below unless otherwise stated:

POSTAL SERVICE

Alabama Department of Insurance
c/o Compass Bank
P. O. Box 830691
Birmingham, AL 35283-0691

COURIER OR EXPRESS SERVICE

Alabama Department of Insurance
c/o Compass Bank
701 South 32nd Street
Birmingham, AL 35233

THE ITEMS BELOW ARE DUE BY MARCH 1ST OF EACH YEAR

1. Annual Premium Tax Return, applicable taxes and fees
2. All premium tax credits/deductions taken on the annual premium tax return should be documented with copies of cancelled checks and privilege tax returns (page 1 only), ad valorem tax notices, guaranty fund and Alabama Health Insurance Plan assessment notices, invoices. Premiums which are taxed at less than the maximum should be documented with detailed policy runs. Documentation should be emailed to premiumtax@insurance.alabama.gov. The subject line of the email must have the name of the company and the year.
3. Official List
4. Application for License Renewal
5. Annual Financial Statement
6. Actuarial Opinion
7. \$300 Annual Audit and Examination Fee and Transmittal Form—this item only, see reverse side for address

FILING REQUIREMENTS – Fees (see premium tax returns)

- | | | |
|----------------------------------|----------------|----------|
| 1. Annual Statement Filing Fee: | | \$25.00 |
| HMO Annual Statement Filing Fee: | | 20.00 |
| 2. License Renewal Fees: | HMO's | \$205.00 |
| | Life Companies | 505.00 |

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FILING REQUIREMENTS – Audit and Examination Fees and due dates

The **Annual Audit and Examination Fee for Health Maintenance Organizations is \$300.00**. A check should be attached to the Transmittal Form and mailed to:

POSTAL SERVICE
Alabama Department of Insurance
c/o Compass Bank
P. O. Box 830707
Birmingham, AL 35283-0707

COURIER OR EXPRESS SERVICE
Alabama Department of Insurance
c/o Compass Bank
701 South 32nd Street
Birmingham, AL 35233

SUPPLEMENTAL FILINGS—DUE DATES

All Supplemental filings required by the NAIC Annual Statement Instructions must be filed by the appropriate due dates. Mail the documents below directly to the Alabama Department of Insurance unless otherwise stated:

Actuarial Opinion – due along with annual financial statement

Management Discussion and Analysis – **due April 1 of each year**

Audited Financial Statement – **by an independent CPA – due no later than June 1 of each year**

Quarterly Financial Statements - **due May 15, August 15, and September 15 of each year**

POSTAL SERVICE
Alabama Department of Insurance
P. O. Box 303351
Montgomery, AL 36130-3351

COURIER OR EXPRESS SERVICE
Alabama Department of Insurance
201 Monroe Street, Suite 1700
Montgomery, AL 36104

ALL FILINGS WITH THE ALABAMA DEPARTMENT OF INSURANCE MUST BE MAILED BY THE U. S. POSTAL SERVICE OR COURIER. HAND DELIVERED DOCUMENTS WILL NOT BE ACCEPTED.

CONTACT PERSONS

All questions relating to premium tax should be addressed to the Department of Insurance, Examiners Division:

Ann Strickland (334-241-4154)

ann.strickland@insurance.alabama.gov

Belinda Williams (334-241-4162)

belinda.williams@insurance.alabama.gov

Todrick Burks (334-241-4163)

todrick.burks@insurance.alabama.gov