

**STATE OF ALABAMA
DEPARTMENT OF INSURANCE
Domestic Property and Casualty Companies**

SPECIAL INSTRUCTIONS FOR FILING PREMIUM TAX AND FINANCIAL STATEMENTS

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, FEES, and ANNUAL FINANCIAL STATEMENT

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 the Lock Box below. 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:

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

PREMIUM TAX RATE: The maximum tax rate in Alabama is 3.6% for Property and Casualty Business. Completing the Office Facilities Credit Worksheet may reduce the tax rate. The Worksheet and a list of offices in Alabama or a list of investment Real Estate must accompany your premium tax return.

THE ITEMS BELOW ARE DUE BY MARCH 1 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. **Office Facilities Credit Worksheet**
8. **\$850.00 Annual Audit and Examination Fee and Transmittal Form—this item only, see reverse side for address**

FILING REQUIREMENTS – Audit and Examination Fees and due dates

The Audit and Examination Fee is \$850.00. A check should be attached to the Transmittal Form and mailed to the address below:

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

FILING REQUIREMENTS – Fees (see premium tax returns)

- | | |
|---|----------|
| 1. Annual Statement Filing Fee: | \$ 25.00 |
| 2. License Renewal Fees: | |
| Reciprocals | 505.00 |
| Companies licensed to write | |
| - Property only, Casualty only, or Disability only | 505.00 |
| -If licensed to write Property and Casualty | 1,005.00 |
| -If licensed to write Property, Casualty and Disability | 1,505.00 |

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

Form B and Form C – due no later than June 1 of each year along with a \$500 filing fee

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