

STATE OF ALABAMA
DEPARTMENT OF INSURANCE
FOREIGN Life, Accident and Health 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.

THE ITEMS BELOW ARE DUE BY MARCH 1ST

1. **Annual Premium Tax Return, applicable Taxes and Fees. Retaliatory Statement and Applicable Tax**

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

-OR-

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.

2. **\$850.00 Annual Audit and Examination Fee and Transmittal Form**

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

3. 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.

THE FOLLOWING ITEMS SHOULD BE ATTACHED TO A COMPLETED NAIC CHECKLIST AND MAILED TO:**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

4. Official List
5. Alabama Business page
6. Application for License Renewal
7. Certificate of Compliance
8. Certificate of Deposit – Failure to submit a current Certificate of Deposit may result in the rejection of your Certificate of Authority Renewal Application.
9. Certificate of Valuation

--OVER--

FILING REQUIREMENTS – Fees – The Annual Statement Filing Fee and License Renewal Fee Must be Filed with Annual Premium Tax Return.

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| 1. Annual Statement Filing Fee: | | \$25.00 |
| 2. License Renewal Fees: | Life Companies | 505.00 |

SUPPLEMENTAL FILINGS—DUE DATES

Supplemental filings made with a Company's state of domicile and the NAIC do not have to be filed with the Alabama Department of Insurance. Documents can be retrieved electronically from the NAIC database. Please see the NAIC Annual Statement Instructions for further instructions concerning Supplemental filings.

Foreign Insurers are not required to file Quarterly Financial Statements with the Alabama Department of Insurance.

ALL FILINGS WITH THE ALBAMA DEPARTMENT OF INSURANCE MUST BE MAILED BY THE U. S. POSTAL SERVICE OR COURIER. HAND DELIVERY IS NOT ACCEPTABLE

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