

**STATE OF ALABAMA
DEPARTMENT OF INSURANCE
Foreign 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 AND FEES

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, including employees, in Alabama or a list of investment Real Estate must accompany your premium tax return if paying at a rate less than 3.6%.

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

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. Alabama Business Page
6. Retaliatory Statement, Applicable Tax
7. Office Facilities Credit Worksheet
8. \$850.00 Annual Audit and Examination Fee and Transmittal Form—this item only, see reverse side for address
9. Certificate of Compliance
10. Certificate of Deposit – Failure to submit a current Certificate of Deposit may result in the rejection of your Certificate of Authority Renewal Application.
11. Actuarial Opinion

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FILING REQUIREMENTS – Audit and Examination Fees Must Be Attached to Transmittal Form PR

The Audit and Examination Fee is \$850.00. 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

FILING REQUIREMENTS – Fees That Are Submitted With the Annual Premium Tax Return

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| 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

Supplemental filings made with a Company's state of domicile and the NAIC do not have to be made with the Alabama Insurance Department, i.e. the expense exhibit, etc. Such Documents can be retrieved electronically from the NAIC database. Please use the NAIC Annual Statement Instructions as a guideline.

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

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