

**STATE OF ALABAMA  
DEPARTMENT OF INSURANCE  
Independently Procured Insurance**

**INSTRUCTIONS FOR FILING PREMIUM TAXES**

---

**FILING OF PREMIUM TAXES**

Any insured who in this state procures, or causes to be procured, or continues or renews insurance with an unauthorized foreign insurer, shall within 30 days after the date such insurance was so procured, continued or renewed, file the Form No. ID-14.1, along with the tax payment, to the Commissioner at the address below. The requested NAIC number can be obtained from the insurer.

**PREMIUM TAX RATE**

A tax at the rate of **four percent (4%) of the gross amount of premiums** shall be remitted by the insured as a tax imposed for such insurance. The insured shall withhold the amount of the tax from the amount of premium charged by and otherwise payable to the insurer for such insurance.

**FILING REQUIREMENTS**

Form No. ID-14.1 should be properly completed, signed by you, and submitted through the **Online Payment Service** listed below along with remittance of any tax which is due. The tax imposed under this section, **if delinquent**, shall bear interest at the rate of **six percent** per annum, compounded annually.

**ONLINE PAYMENT SERVICE**

**NIC Alabama Interactive**

<https://al.accessgov.com/adoimain/Forms/Page/adoimain/adoi-accountingfee/0>

A fee of **\$4.00 for e-check** or **4% of transaction fee for credit card** will be added to your total amount due.

ALL FORM ID-14.1 FILINGS SUBMITTED TO THE ALABAMA DEPARTMENT OF INSURANCE MUST BE FILED ELECTRONICALLY THROUGH THE NIC ALABAMA INTERACTIVE WEBSITE. **NOTE: EFFECTIVE JUNE 30, 2021 MAILED FILINGS AND PAYMENTS WILL NO LONGER BE ACCEPTED. AFTER THIS DATE, ANY FILINGS AND/OR PAYMENTS MAILED TO COMPASS BANK WILL BE RETURNED.**

---

**CONTACT INFORMATION**

All questions relating to premium tax should be addressed to the Department of Insurance, Premium Tax Section:

**Email:** [Lakisha.Hardy@insurance.alabama.gov](mailto:Lakisha.Hardy@insurance.alabama.gov) or [Andrea.Brown@insurance.alabama.gov](mailto:Andrea.Brown@insurance.alabama.gov)

**Phone:** Lakisha Hardy (334) 241-4114 or Andrea Brown (334) 241-4183.

**Alabama Interactive Technical Support:** 866-353-3468 or [Support@AlabamaInteractive.org](mailto:Support@AlabamaInteractive.org)