

**STATE OF ALABAMA
DEPARTMENT OF INSURANCE
Risk Retention 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

The maximum tax rate in Alabama is 3.6% for Property and Casualty Business. The tax rate may be reduced by completing the Office Facilities Credit Worksheet. The Worksheet and a list of offices in Alabama or a list of investment Real Estate must accompany your premium tax return.

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:

THE ITEMS BELOW ARE DUE BY MARCH 1 OF EACH YEAR

1. **Annual Premium Tax Return, and applicable taxes**
2. **Annual Financial Statement**

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

FILING REQUIREMENTS – Premium Tax Returns/due dates and Fees

All insurance companies doing business in the State of Alabama must file an Annual Premium Tax Return by March 1st of each year. Filings post marked on March 1st will be accepted. **Quarterly Premium Tax Returns** are due no later than May 15, August 15, and November 15, **(EVEN IF NO TAXES ARE DUE)** of each year. Late filings and payments are subject to penalty. The Returns and Taxes must be mailed to the above address.

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