

**STATE OF ALABAMA**  
**DEPARTMENT OF INSURANCE**  
**DOMESTIC Life, Accident and Health Companies**

**SPECIAL INSTRUCTIONS FOR FILING PREMIUM TAX AND FINANCIAL STATEMENTS**

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**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 32<sup>nd</sup> Street  
Birmingham, AL 35233

**THE ITEMS BELOW ARE DUE BY MARCH 1<sup>st</sup> OF EACH YEAR**

1. Annual Premium Tax Return, applicable taxes and fees
2. Two (2) forms of documentation in support of all deductions taken on the Premium Tax Return
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](mailto:premiumtax@insurance.alabama.gov). The subject line of the email must have the name of the company and the year.
4. Official List
5. Application for License Renewal
6. Annual Financial Statement
7. Actuarial Opinion
8. \$850.00 Annual Audit and Examination Fee and Transmittal Form—this item only, see reverse side for address

**FILING REQUIREMENTS – Fees (see premium tax returns)**

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

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## **FILING REQUIREMENTS – Audit and Examination Fees and due dates**

The Annual Audit and Examination Fee for Mutual Aid Associations is \$225.00. The Audit and Examination Fee for all other life insurance companies 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 32<sup>nd</sup> Street  
Birmingham, AL 35233

## **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.**

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## **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](mailto:ann.strickland@insurance.alabama.gov)

Belinda Williams (334-241-4162) [belinda.williams@insurance.alabama.gov](mailto:belinda.williams@insurance.alabama.gov)

Todrick Burks (334-241-4163) [todrick.burks@insurance.alabama.gov](mailto:todrick.burks@insurance.alabama.gov)