

STATE OF ALABAMA  
DEPARTMENT OF INSURANCE  
ANNUAL PREMIUM TAX STATEMENT – DOMESTIC LIFE BUSINESS  
for the Year Ending December 31, \_\_\_\_\_

PA-B

INSTRUCTIONS

**PENALTIES** – Any Company failing to file its **Premium Tax Return** (even when no tax is due) or failing to pay such taxes on a timely basis shall be subject to a penalty of \$1,000 to \$10,000, to be assessed by the Commissioner.

**RETURNS MUST BE RECEIVED BY THE DUE DATE TO BE ACCEPTED AS TIMELY FILED.**

Please refer to the NAIC Checklist at <http://www.aldoi.gov/PDF/Companies/Life.pdf> for further instructions (Notes D,Q, R).

- ( ) Make checks payable to: Alabama Department of Insurance.
- ( ) Please submit **TWO CHECKS**: one in payment of Fees, and one in payment of Premium Taxes.
- ( ) Please mail the Annual Premium Tax Return and checks to:

**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

NAIC# \_\_\_\_\_ COMPANY NAME \_\_\_\_\_

COMPANY MAILING ADDRESS \_\_\_\_\_

CONTACT PERSON \_\_\_\_\_ TELEPHONE \_\_\_\_\_

E-MAIL ADDRESS \_\_\_\_\_

LICENSE RENEWAL FEES	
<b>FEES: Renewal of Certificate of Authority</b>	PI \$ <b>505.00</b>
Annual Statement Filing Fee: Check No. _____	PJ \$ <b>25.00</b>

STATE OF \_\_\_\_\_, COUNTY OF \_\_\_\_\_

\_\_\_\_\_, President and \_\_\_\_\_ Secretary

of the \_\_\_\_\_ Insurance Company being duly sworn, each for himself, deposes and says, that they are the above described officers of said Company and that the foregoing statement of business transacted during such year and showing the true status of same on December 31, of such year, is full and correct according to the best of their information, knowledge and belief, respectively.

Subscribed & sworn before me this \_\_\_\_\_ | \_\_\_\_\_ President

Day of \_\_\_\_\_, 20 \_\_\_\_\_. | \_\_\_\_\_ Secretary

My commission expires \_\_\_\_\_ | \_\_\_\_\_ Notary Public

-- OVER --

**STATE OF ALABAMA  
DEPARTMENT OF INSURANCE**

**PA-B**

NAIC# \_\_\_\_\_

DOMESTIC LIFE BUSINESS  
For the Year Ending December 31, \_\_\_\_\_

NAME OF COMPANY \_\_\_\_\_

**PREMIUMS less DIVIDENDS & RETURNS**

- 1. LIFE:**
- a) **\*\*Face amount equal to or less than \$5,000** FAL5-- \$ \_\_\_\_\_ X .5% = \$ \_\_\_\_\_
  - b) **Face amount greater than \$5,000 up to and including \$25,000** FAM5-- \$ \_\_\_\_\_ X 1.0% = \$ \_\_\_\_\_
  - c) **Face amount greater than \$25,000** FAM25-- \$ \_\_\_\_\_ X 2.3% = \$ \_\_\_\_\_
  - d) **Group LIFE** GL---- \$ \_\_\_\_\_ X 2.3% = \$ \_\_\_\_\_

- 2. HEALTH:**
- a) **Groups with less than 50 participants** GL50-- \$ \_\_\_\_\_ X .5% = \$ \_\_\_\_\_
  - b) **Other Health** OH-- \$ \_\_\_\_\_
  - LESS: Medicare & Medicaid Supplement policies** MMP-- \$ \_\_\_\_\_
  - LESS: Employer sponsored plans for govt. employees** EGP-- \$ \_\_\_\_\_
  - Total Taxable Other Health** TOP-- \$ \_\_\_\_\_ X 1.6% = \$ \_\_\_\_\_

**3. GROSS PREMIUM TAX DUE:** \$ \_\_\_\_\_

- 4. DEDUCTIONS** (must provide invoice and verification of payment):
- a) **Ad valorem taxes paid on insurer's principal office in AL** \$ \_\_\_\_\_
  - b) **Ad valorem taxes paid on property 50% occupied in AL** \$ \_\_\_\_\_
  - c) **Ad valorem taxes paid directly or in the form of rent to a 3<sup>rd</sup> party landlord on offices in AL, by square foot area** \$ \_\_\_\_\_
  - d) **All assessments paid during the year to the Alabama Health Insurance Plan (AHIP)**
  - e) **All examination expenses paid to the Alabama Commissioner of Insurance**
  - f) **60% of Alabama franchise and privilege taxes paid**
  - g) **20% of Guaranty Fund Assessments for each of 5 years following the year of payment**

ADV---	\$ _____
	<b>Total 4a - 4c</b>
AHIP--	\$ _____
EXAM--	\$ _____
FT---	\$ _____
GFA--	\$ _____
Totaled--	\$ _____

**5. Total Deductions** (total of lines 4a - 4g) **Totaled--** \$ \_\_\_\_\_

**6. NET PREMIUM TAX DUE BEFORE CAPCO CREDIT** (line 3 less 5; if line 5 is greater, enter zero) \$ \_\_\_\_\_

**7. LESS: CAPCO CREDIT AND/OR NEW MARKETS TAX CREDIT** \$ \_\_\_\_\_  
\* Only investors who have been allocated a premium tax credit pursuant to AL code section 40-14B and/or Act 2012-483 are eligible for these credits.

**8. NET PREMIUM TAX DUE AFTER CAPCO CREDIT & NEW MARKETS CREDIT** (line 6 less line 7) \$ \_\_\_\_\_

**9. LESS: Quarterly Premium Tax Payments** \$ \_\_\_\_\_

**10. LESS: Prior Year Overpayment** \$ \_\_\_\_\_

**11. PREMIUM TAX PAID** (line 8 less lines 9 and 10) **PA---** \$ \_\_\_\_\_

**\*\* Line items 1a, 1b, 2a, and 2b-(tax-exempt premium only) require supporting documentation. A policy run, which can be obtained from the Company's underwriting unit will suffice as documentation. \*\*\* Lines 4a - 4g require two forms of documentation. If documentation is not included, the deduction will not be allowed. All documentation must include a canceled check or verification of an EFT payment. The second form of documentation may include a bill, an assessment, or a tax return.**