



DISTRICT OF COLUMBIA  
DEPARTMENT OF INSURANCE, SECURITIES AND BANKING  
1050 First St., N.E., Suite 801  
Washington, D.C. 20002

**This premium tax return is required to be completed and filed by all DC licensed captives (non-RRGs). DC domestic risk retention groups licensed as captives are required to file the premium tax return for DC domestic RRGs.**

**Tax Year: 2017**

Name of Captive:	FEIN No:	NAIC No:	Captive Id:
Contact Person:	Phone No.:	Fax No:	E-Mail:
Mailing Address:		Date Licensed in D.C.	

Pursuant to Section 13 of the Captive Insurance Company Act of 2004, all Captive Insurance Companies shall file a premium tax return by March 2 of each year. Amounts of direct written premiums and assumed reinsurance premiums should agree with the annual report. **See below for instructions for companies filing on a fiscal year basis.**

Line	Direct Written Premiums			Premium Tax
1.	<b>Total Direct Written Premiums</b>		<b>Tax Rate</b>	
2.	First \$25,000,000		x 0.250%	
3.	Second \$25,000,000		x 0.150%	
4.	Over \$50,000,000		x 0.050%	
5.	<b>Direct Written Premium Tax</b>			
	<b>Assumed Reinsurance Premiums</b>			
6.	<b>Total Assumed Reinsurance Premiums</b>		<b>Tax Rate</b>	<b>Premium Tax</b>
7.	First \$25,000,000		x 0.225%	
8.	Second \$25,000,000		x 0.150%	
9.	Over \$50,000,000		x 0.025%	
10.	<b>Assumed Reinsurance Premium Tax</b>			
11.	<b>Grand Total Premium Tax (Line 5 + Line 10)</b>			
12.	<b>Minimum Premium Tax (Captives Minimum \$7,500)</b>			
13.	<b>Premium Tax Due (maximum \$100,000)</b>			
14.	Annual Certificate of Authority Renewal (\$300)		<b>Optional</b>	
15.	<b>Total Payment</b>			

**Certification**

By clicking the box below, the authorized tax officer of the company certifies, under penalties provided by the laws of the District of Columbia, that this premium tax return has been examined and is to the best of the authorized tax officer's knowledge, information, and belief, a true, correct and complete premium tax return, made in good faith for the taxable period indicated.

**Agreed**

\_\_\_\_\_  
Authorized Tax Officer

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

- E-Filing: The Department of Insurance, Securities and Banking encourage insurers to e-file their premium taxes using the OPTins system. The use of OPTins is optional this year. If OPTins is not used, payments should be made following the instructions below.
- Insurers using OPTins to file and pay premium taxes, may also elect to pay the (\$300.00) annual certificate of authority renewal fee using OPTins. This is encouraged.
- To file electronically, insurers must establish an OPTins account with the NAIC. For more information, please visit OPTins at [www.optins.org](http://www.optins.org) or [optinshelp@naic.org](mailto:optinshelp@naic.org). Insurers electing not to use OPTins to file their tax returns **MAY NOT** use OPTins to pay the annual certificate of authority renewal fee.
- Premium tax returns and payments should be made by using OPTins or mailed to the following address through United States Postal Service:

**DC Treasurer  
Insurance Bureau  
LOCKBOX 92180  
Washington, DC 20090-2180**

- or UPS and FedEx EXPRESS MAILS ARE ACCEPTED at the following address:

**DC Treasurer/Wells Fargo Bank  
7175 Columbia Gateway Drive  
Attn: Lockbox # 92180, Insurance Bureau  
Columbia, MD 21046**

- Fiscal year filers (i.e., Companies with a year-end other than December 31) shall report premiums for the most recently completed fiscal year. Amounts of direct written premiums and assumed reinsurance premiums should agree with the most recent annual report.