



**DISTRICT OF COLUMBIA  
DEPARTMENT OF INSURANCE, SECURITIES AND BANKING  
2018 INSURANCE TAX RETURN**

Amended

**Due or Postmarked on or before March 1**

Name of Company:		FEIN:	NAIC Code:
Mailing Address:	City:	State:	ZIP Code (9 digit):
Contact Person:	Phone Number:	Email Address:	

**PART I – Premium Tax**

Provide an explanation of any amounts that do not agree with Schedule T in the Comments.

	Accident & Health Premiums
1. Premiums (agree with Schedule T and see filing instructions for requirement)	
2. Less qualified premiums (from policies issued in connection with pension, annuity, profit-sharing plan or individual retirement annuity qualified or exempt under IRS code)	
3. Net Written Premiums	
4. Deductions:	
a. FEHBP & FEDVIP	
b. Medicare & Medicare Part D	
c. Premiums returned on policies cancelled or not taken	
d. Dividends (paid in cash or used in payment of renewal premiums)	
e. Other:	
f. Total Deductions	
5. Net Taxable Premiums	
6. Finance, Service and Other Charges not included above	
7. Total Taxable Amount	
8. Premium Tax	
9. Total Premium Tax	
10. Retaliatory Tax (From Part II or Schedule A)	
11. Total Tax Liability (sum of line 8 and line 9 above)	
12. Credits & Payments	
a. Applied Credits from Prior Return	
b. June 1 Installment Paid	
c. June 1 Installment CAPCO Credit Taken	
d. CAPCO Credits Taken With This Return (attach CAPCO credit form)	
e. Guaranty Fund Tax Credits and Refunds (Class B Assessments Only – attach Assessment Invoice or Certificate of Contribution along with Guaranty Fund Assessment Form)	
f. If amended, amount paid with original return	
g. Other Prior Payment:	
h. Total Credits and Payments	
13. Net Taxes Due	
14. Penalty (After March 1, 8% per month until paid, DC Code §47-2609)	
15. Total Amount Paid with this Return	
16. OVERPAYMENT	
17. Amount of Overpayment to be refunded	
18. Amount of Overpayment to be applied to June 1 installment	

Company Name:	NAIC Code:
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**PART II – Retaliatory Tax: Please complete this part if your state of domicile has a premium tax rate different from District of Columbia and has a flat tax rate for all business and insurers; otherwise use Schedule A below. Please include all taxes required of a District of Columbia company in your state of domicile for identical premium income. Do not include fees or assessments in the retaliatory tax computation.**

1. Total Gross Premiums (Sum of Part I, Line 1 and Line 6)				
2. Less Deductions Authorized by Your State of Domicile				
a.				
b.				
c.				
d.				
e. Total Deductions				
3. Taxable Premiums				
4. Percentage Rate				
5. Premium Tax				
6. Other Taxes – Do Not Include Any Fees or Assessments				
<b>Type of Tax</b>	<b>Premium or Tax Base</b>	<b>Tax Rate</b>	<b>Tax Amount</b>	
a.				
b.				
c. Minimum premium tax as required to pay by your domicile state				
d. Total Other Taxes				
7. Total Domicile State Tax				
8. Less DC Premium Tax Basis				
9. Retaliatory Tax Due				

**PART III – Certification and Comments**

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 (including accompanying schedules and statements) 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**

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Authorized Tax Officer	Title	Date
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Comments:

Company Name:		NAIC Code:
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**SCHEDULE A – Retaliatory Tax Worksheet**

**Please complete this Retaliatory Tax Worksheet ONLY if your state of domicile has a tax rate different from District of Columbia and has a varying tax rate based on line of business, type of insurers, or premium volumes, etc. Do not include fees or assessments in the retaliatory tax computation.**

1.	Total DC Gross Premiums (sum of Part I, line 1 and 6)	
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2.	<b>Domicile State Premium Tax</b> <b>Instructions: Enter a description of premiums and deductions, and gross premiums and deductions amount. Apply the tax rate to each type of Taxable Premiums charged in the Company's domicile state. The Total gross premiums on Line 2k must be equal to the amount in Line 1- Total DC Gross Premiums above.</b>						
	<b>Type of Premiums</b>	<b>Gross Premiums</b>	<b>Type of Deductions</b>	<b>Deductions</b>	<b>Taxable Premiums</b>	<b>Tax Rate</b>	<b>Tax Amount</b>
a.							
b.							
c.							
d.							
e.							
f.							
g.							
h.							
i.							
j.							
k.	<b>Total:</b>						
l.	Line 1 subtract Line 2k						

3.	<b>Other Taxes – Do not Include Any Fees or Assessments</b>			
	<b>Type of Tax</b>	<b>Premium or Tax Base</b>	<b>Tax Rate</b>	<b>Tax Amount</b>
a.				
b.				
c.				
d.	Minimum premium tax			
e.	Total Other Taxes			

4.	Total Domicilie State Tax	
5.	Less DC Premium Tax Basis	
6.	Retaliatory Tax Due	

Company Name:	NAIC Code:
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**Reminders:**

1. Attach "Life and Health Insurance Guaranty Fund Class B Assessment Recovery Form" and "L&H Guaranty Fund Assessment Invoice" for supporting the credit taken on Line 12e.
2. Premium tax checks should be made payable to **DC Treasurer**
3. Premium tax returns with payments should be filed through **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**

4. If a company is required to file 2018 DC premium tax return, but has no tax payment due after taking credits to offset against tax liabilities, the tax return must be emailed to the Department of Insurance, Securities and Banking at email address: **disb.premiumtax@dc.gov**, or filed through **OPTins**. **No tax return without a tax payment should be mailed to Lockbox address above.**

**5. ELECTRONICS PAYMENT INSTRUCTIONS FOR 2018 DC ANNUAL PREMIUM TAX**

BENEFICIARY BANK: WELLS FARGO BANK, N.A.  
1750 H Street, NW, Suite 500  
WASHINGTON, DC 20005

ABA#: 121000248  
BENEFICIARY ACCOUNT#: 2000043154898  
ACCOUNT TYPE: CHECKING  
ACCOUNT TITLE: INSURANCE BUREAU (DISR)LOCKBOX  
BENEFICIARY ADDRESS: 1101 4th Street SW # 800W, Washington DC 20024  
PAYMENT TYPE: ACH  
PAYMENT DESCRIPTION/ADDENDA\*: NAIC # /2018 PREMIUM TAX/Company Name  
NACHA FORMAT: CTX/CCD, CTX is Preferred

\*The "Transfer Memo/Payment Description/addenda" information is crucial to ensure that your payment being identified by NAIC# and company name. Please be sure to include this information on your ACH transfer.

\*If the company choose to pay DC premium tax electronically, the tax return with required document must be emailed to **disb.premiumtax@dc.gov** for DISB records.