



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: 2019**

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

- 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.
- Premium tax returns and payments should be made by using OPTins, mailed to the address below through United States Postal Service, or made electronically directly to the Risk Finance Bureau, according to the below Electronic Payment Instructions.
- 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 using OPTins, 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.

- **USPS:** **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**

- **ELECTRONIC PAYMENT INSTRUCTIONS FOR PAYMENTS TO THE RISK FINANCE BUREAU**

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\*: RFB/Company Name/Payment Type  
 NACHA FORMAT: CTX/CCD, CTX is Preferred

\*The "Transfer Memo/Payment Description/addenda" information is crucial to ensure that your payment is directed to the Risk Finance Bureau. Please be sure to include this information on your ACH transfer.

**Sample of Payment Description/Addenda as follows:**

***RFB/ABC Company/08101***

- RFB
- Company Name: ABC Company
- Payment Type: 08101 (RFB Payment)

**\*PLEASE EMAIL A PDF OF THE PAYMENT DETAILS REPORT AND ANY OTHER SUPPORTING DOCUMENTATION (PREMIUM TAX RETURN FORM, CERTIFICATE OF AUTHORITY RENEWAL FORM, ETC.) TO [captive.filings@dc.gov](mailto:captive.filings@dc.gov).**