

STATE OF ALABAMA  
DEPARTMENT OF INSURANCE  
ANNUAL PREMIUM TAX STATEMENT - DOMESTIC PROPERTY AND CASUALTY BUSINESS  
for the Year Ending December 31, \_\_\_\_\_

PB-Y

**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/PandC.pdf> for further instructions. (Notes D,Q &R)

- ( ) The Alabama Office Facilities Credit Worksheet must accompany this Return if paying at a rate less than the 3.6% maximum.
- ( ) The Coastal Incentive Credit Worksheet must accompany this Return if this credit is taken.
- ( ) Make checks payable to: Alabama Department of Insurance.
- ( ) Please submit **TWO CHECKS**: one in payment of Fees, and one in payment of Premium Taxes due the State of Alabama.
- ( ) 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# \_\_\_\_\_

\_\_\_\_\_  
Name of Company

\_\_\_\_\_  
Company's Mailing Address

\_\_\_\_\_  
Preparer's Name and Title (Print)

\_\_\_\_\_  
Telephone Number

\_\_\_\_\_  
E-Mail Address

LICENSE RENEWAL FEES			
FEES: <b>Renewal of Certificate of Authority</b> ( \$505, \$1,005 or \$1,505-Please see instructions)	<table border="1" style="margin: auto;"><tr><td>PI \$ _____</td></tr><tr><td>PJ \$ <b>25.00</b> _____</td></tr></table>	PI \$ _____	PJ \$ <b>25.00</b> _____
PI \$ _____			
PJ \$ <b>25.00</b> _____			
Annual Statement Filing Fee: \$25			
Check No. _____			

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**  
**DOMESTIC PROPERTY AND CASUALTY BUSINESS**  
for the Year Ending December 31, \_\_\_\_\_

PB-Y

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

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

**PREMIUM less DIVIDEND & RETURNS**

		TAX RATE	TAX
1. Property & multi-peril insurance written in fire protection classes 9 & 10 **	9N10--	X <u>1.0%</u>	= \$ _____
2. Mobile homes and low value dwelling policies with a face value of \$40,000 or less **	MHLD--	X <u>1.0%</u>	= \$ _____
3. All other business (maximum rate: 3.6%)	AOB--	X _____	= \$ _____
<b>4. HEALTH:</b>			
a) Groups with less than 50 participants **	GL50--	X <u>.5%</u>	= \$ _____
b) Other Health **	OH--		
LESS: Medicare & Medicaid Supplement policies	MMP--		
LESS: Employer sponsored Plans for govt. employees	EGP--		
<b>TOTAL TAXABLE OTHER HEALTH</b>	<b>TOP--</b>	<b>x <u>1.6%</u></b>	<b>= \$ _____</b>
<b>5. GROSS PREMIUM TAX DUE:</b>			<b>\$ _____</b>

- 6. 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 6a - 6c</b>	
AHIP--	\$ _____	
EXAM--	\$ _____	
FT--	\$ _____	
GFA--	\$ _____	
<b>Totaled--</b>	<b>\$ _____</b>	

7. Total Deductions (total of lines 6a - 6g)			
8. NET PREMIUM TAX DUE BEFORE CAPCO (line 5 less 7; if 7 is greater, enter zero)			\$ _____
9. LESS: CAPCO CREDIT AND/OR NEW MARKETS TAX CREDIT			\$ _____
<small>*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</small>			
10. LESS: COASTAL CREDIT * Only insurers who have obtained policies from AIUA and have been awarded the credit pursuant to AL code section 27-1-24.1			\$ _____
11. NET TAXES DUE AFTER CAPCO, COASTAL & New Markets CREDITS (line 8 less lines 9 and 10)			\$ _____
12. LESS: Quarterly Premium Tax Payments			\$ _____
13. LESS: Prior Year Overpayment			\$ _____
14. PREMIUM TAX PAID (line 11 less lines 12 and 13)	<b>PB----</b>		<b>\$ _____</b>

\*\*Line items 1, 2, 4a and 4b-(tax-exempt premiums only) require supporting documentation. A policy run, which can be obtained from the Company's underwriting unit will suffice as documentation.