



Texas Annual Insurance Premium Tax Report

(Licensed Insurance Companies and Miscellaneous Organizations)

a. T Code **■ 71100**

• **A report must be filed even if no tax is due.**

You have **certain rights** under Chapters 552 and 559, Government Code, to review, request and correct information we have on file about you. Contact us at the address or phone number listed on this form.

c. Taxpayer number

d. Filing period

e.

f. Due date

g. Taxpayer name and tax report mailing address (Make any necessary name and address changes below.)

h. IMPORTANT

Blacken this box if your mailing address has changed. Show changes beside the preprinted information.

1.

i.

j.

---SECTION I--- LIFE / HEALTH MAINTENANCE ORGANIZATIONS	1. Gross life premiums or HMO revenues (Whole dollars only).....	1.	■	_____
	2. Non-taxable premiums (From Form 25-205).....	2.	■	_____
	3. Taxable premiums (Item 1 minus Item 2).....	3.		_____
	4. Enter the smaller of Item 3 or \$450,000	4.		_____
	5. Tax rate	5.	■	_____
	6. Tax due (Multiply Item 4 by Item 5. If less than zero, see instructions on back.) (Dollars and cents) ...	6.		_____
	7. Enter the premiums over \$450,000 (Whole dollars only).....	7.		_____
	8. Tax rate	8.	■	_____
	9. Tax due (Multiply Item 7 by Item 8).....	9.		_____
	10. TOTAL TAX DUE (Item 6 plus Item 9).....	10.		_____
---SECTION II--- ACCIDENT AND HEALTH	11. Gross accident and health premiums (Whole dollars only).....	11.	■	_____
	12. Employee contribution for benefit plans (Not included in Item 11).....	12.	■	_____
	13. Non-taxable premiums (From Form 25-205).....	13.	■	_____
	14. Taxable accident and health premiums (Item 11 plus Item 12 minus Item 13).....	14.		_____
	15. Tax rate	15.	■	_____
	16. TOTAL TAX DUE (Multiply Item 14 by Item 15. If less than zero, see instructions.).....	16.		_____
---SECTION III--- PROPERTY AND CASUALTY / TITLE	17. Gross property and/or casualty or title premiums (Whole dollars only).....	17.	■	_____
	18. Non-taxable premiums (From Form 25-205).....	18.	■	_____
	19. Taxable premiums (Item 17 minus Item 18).....	19.		_____
	20. Tax rate (See instructions)	20.	■	_____
	21. TOTAL TAX DUE (Multiply Item 19 by Item 20. If less than zero, enter 0.)	21.		_____
22. TOTAL PREMIUM TAX DUE (Total of Items 10, 16 and 21. If less than zero, enter 0.).....		22.		_____
SECTION IV CREDITS	23. Credits (See instructions)	23.	■	_____
	24. Other Credits (CPA use only)	24.		_____
	25. Assessment and CAPCO credits	25.		_____
	26. Historic Structure Credit	26.	■	_____
27. NET PREMIUM TAX DUE (Item 22 minus Items 23, 25 and 26. If less than zero, enter 0.)		27.		_____
28. Total prior payments		28.		_____
29. PREMIUM TAX DUE AND PAYABLE (Item 27 minus Item 28)		29.		_____

Form 25-100 (Rev.12-18/31)

*** DO NOT DETACH ***

30. Penalty and interest (See instructions on back.)

31. TOTAL AMOUNT DUE AND PAYABLE (Item 29 plus Item 30).....

Taxpayer name

k.

l.

■ T Code

■ Taxpayer number

■ Period

I declare the information in this document and all attachments is true and correct to the best of my knowledge and belief.

sign
here

Authorized agent

Preparer's name (Please print)

Daytime phone
(Area code & number)

Date

Make the amount in Item 31
payable to
STATE COMPTROLLER

Mail to COMPTROLLER OF PUBLIC ACCOUNTS
P.O. Box 149356
Austin, TX 78714-9356

For information about Insurance Tax, call 1-800-252-1387.
Details are also available online at www.comptroller.texas.gov.

Instructions for Completing the Texas Annual Insurance Premium Tax Report

(Licensed Insurance Companies and Miscellaneous Organizations)

Chapters 221, 222, 223 and 224, Texas Insurance Code (TIC), provide for the collection of an annual premium tax on gross premiums from Jan. 1 through Dec. 31. All licensed insurance companies, including reinsurers and HMOs, must file this report. Reinsurance Companies must file a zero report if they do not have any direct written premiums during the taxable year on property or risk located in Texas. **The report and any additional payment are due on March 1 of each year for the preceding tax year or on the due date of your Annual Statement filed with the Texas Department of Insurance (TDI).**

NOTE: When completing tax reports using National Association of Insurance Commissioners (NAIC) information, any reported information must be complete and consistent with Texas tax statutes and rule requirements.

Specific Instructions

SECTION I: Life Insurance Premiums and Health Maintenance Organization (HMO) Revenues (TIC, Chapter 222)

Item 1 Gross life premiums or HMO revenues - Enter the gross amount of life insurance premiums, membership fees, assessments, dues and other considerations received during the year for policies or contracts covering persons located in Texas; OR the gross amount of HMO revenues collected during the year for the issuance of HMO certificates or contracts covering individuals or groups located in Texas. The primary HMO is responsible for the tax on revenues when the HMO arranges for health care services directly or indirectly through contracts and subcontracts with other providers and physicians. Premiums and revenues received from the State Treasury for insurance coverage on Medicaid and the Children's Health Insurance Program (CHIP) are subject to premium tax.

Item 2 Non-taxable premiums - Enter the total non-taxable life premiums or the total non-taxable HMO revenues from the appropriate column of the *Computation of Non-Taxable Insurance Premiums* worksheet (Form 25-205), Item 14, Column A or B.

Item 6 & Item 9 If the tax due is less than zero, enter the negative number.

SECTION II: Accident and Health Insurance Premiums (TIC, Chapter 222)

Item 11 Gross accident and health premiums - Enter the gross amount of accident and health insurance premiums, membership fees, assessments, dues, revenues and other considerations received during the year for policies or contracts covering individuals or groups located in Texas.

Item 12 Employee contributions for benefit plans - Enter the total premiums received from insurers' employees for accident and health if **not included in Item 11**.

Item 13 Non-taxable premiums - Enter the total non-taxable accident and health premiums from the *Computation of Non-Taxable Insurance Premiums* worksheet (Form 25-205), Item 14, Column C.

Item 16 Total tax due - Life, Accident and Health insurance companies: If the total tax due is less than zero, enter the negative number. Property & Casualty insurance companies writing accident and health insurance: If the total tax due is less than zero, enter zero.

SECTION III: Property and Casualty Insurance Premiums (TIC, Chapter 221), Certified Self-Insurance Group Premiums (TLC, Sec. 407A.304) and Title Insurance Premiums (TIC, Chapter 223)

Item 17 Gross property and/or casualty, certified self-insurance group or title premiums - Enter the gross amount of **property and casualty** insurance premiums, **certified self-insurance group** premiums, membership fees, assessments, dues, revenues and any other considerations for insurance written during the year for policies or contracts covering property or risk located in Texas; OR enter the gross amount of **title** insurance premiums for policies covering property located in Texas. Both title agents and title insurers are subject to the premium receipts tax; however, the state of Texas facilitates the collection of the premium tax on the premium retained by the agent by setting the division of the premium between insurer and agent so that the insurer receives

Item 17 the premium tax due on the agent's portion of the premium and (cont.) remits it to the state.

Item 18 Non-taxable premiums - Enter the total non-taxable property and casualty premiums from the *Computation of Non-Taxable Insurance Premiums* worksheet (Form 25-205), Item 14, Column D.

Item 20 Tax rate - Property and Casualty insurers use 1.6% or 0.016. Reciprocal and Interinsurance Exchange use 1.7% or 0.017, unless the insurer has filed an election to be taxed as a property and casualty insurer as provided in Chapter 224, TIC. Title insurers use 1.35% or .0135.

SECTION IV: Credits

Item 23 Credits - (TIC, Chapters 221, 222, 223, 401 and 803). Enter the total of the examination expenses paid to the TDI, another State of Texas agency authorized to conduct an examination, or expenses paid to a third party *specifically required* as part of a TDI examination **plus** any overhead assessment paid to the TDI during the tax year. Credits will **not** be allowed for the following:

- examination expenses incurred by representatives of the TDI that are directly attributable to an examination of the books, records, accounts or principal offices of a domestic insurance company located outside this state;
- examination expenses or fees paid to a state other than this state; or
- examination expenses paid in a different tax year.

The credit is limited to the TOTAL PREMIUM TAX DUE on Item 22.

Item 25 Assessment and CAPCO credits (TIC, Chapters 228, 462, 463, 2203 and 2602) - Enter credits up to the PREPRINTED maximum available. CAPCO credits are included in the preprinted maximum amount available. **The credit is limited to the total premium tax due on Item 22.**

Item 26 Historic structure credit - Enter the total amount of historic structure credit established, purchased, assigned or allocated. This credit may be claimed beginning with the Texas Annual Insurance Premium Tax Report filing period ending December 31, 2017. All other credits must be claimed BEFORE claiming the historic structure credit. Note: To claim the historic structure credit, the following must be included with the tax report: Texas Historic Structure Credit Supplement (Form 25-125) and Texas Historic Structure Credit Certificate (Form 05-901) for each historic structure credit claimed (Form 25-125). If the credit is not established prior to filing the report, in lieu of Form 05-901, include the following: Certificate of Eligibility issued by the Texas Historical Commission; Audited Cost Report; and Texas Historic Structure Credit Registration (Form AP-235).

Item 30 Penalty and interest (Subtitle B, Title 2, Tax Code, Secs. 111.060 and 111.061)

- 1-30 days late: Enter penalty of 5% (.05) of Item 27.
- 31-60 days late: Enter penalty of 10% (.10) of Item 27.
- Over 60 days late: Enter penalty of 10% (.10) of Item 27 **plus** interest. Calculate interest at the rate published online at www.comptroller.texas.gov/taxes/file-pay/interest.php, or call the Comptroller at 1-877-447-2834, for the applicable interest rate.



web file
Online Tax Filing

Electronic reporting and payment options are available 24 hours a day, 7 days a week. Have this form available when you log on.

www.comptroller.texas.gov/taxes/file-pay/