



# Texas Annual Insurance Tax Report

(Unauthorized Insurance)

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.

a. T Code • **71160**

c. Taxpayer number	d. Filing period	e.	f. Due date
--------------------	------------------	----	-------------

If a taxpayer number has not been established for you by this agency, and you are the sole proprietor, enter your Social Security number. For other types of organizations, enter the Federal Employer Identification Number (FEIN) assigned to your organization. Disclosure of your Social Security number is required and authorized under law for the purpose of tax administration and identification of any individual affected by applicable law [42 U.S.C. Sec. 405(c)(2)(C)(i); Texas Government Code Secs. 403.011, 403.015 and 403.078]. Release of information on this form in response to a public information request will be governed by the Public Information Act, Chapter 552, Government Code, and applicable federal law.

Taxpayer name and tax report mailing address

g.	h. IMPORTANT Blacken this box if your mailing address has changed. → 1. <input type="checkbox"/>
	i. <input type="checkbox"/> j. <input type="checkbox"/>

Check this box if insurance was written by a non-admitted captive insurance company.

- Type or print.

**Who Must File:**

An unauthorized insurance transaction is an insurance activity in Texas by a person or insurer who is not authorized to do insurance business in this state or is an insurer who is authorized, but writes coverage for which the insurer is not approved. Insurance activities performed in Texas by a **non-admitted captive insurance company** that insures only the risks of the parent or affiliated companies are still considered unauthorized insurance transactions because the non-admitted captive insurance company is not authorized by the state of Texas. The regulatory prohibitions and sanctions applicable to unauthorized insurance transactions do not apply to the non-admitted captive insurance company. This does not exempt the non-admitted captive insurance company from the payment of premium tax on this business. Every unauthorized insurer, including an eligible surplus lines insurer that writes coverage for which the insurer is not approved for residents of Texas, must file the report, except for situations that involve:

- (a) transactions by an insurer that is qualified as an eligible surplus lines insurer that conducts business in accordance with the regulations set forth in Chapter 981, Insurance Code (any business conducted by the insurer that is not in compliance with Chapter 981 is considered unauthorized insurance); or
- (b) independently procured insurance as described in Section 101.053(b)(4), Insurance Code, on which premium tax has been paid in accordance with Chapter 226, TIC.

**When to File:**

The report is due on or before March 1 following the calendar year in which the insurance was effectuated, continued or renewed. If the due date falls on a Saturday, Sunday or legal holiday, the next business day is the due date.

**Exceptions and Exclusions:**

Premiums on risks or exposures that are properly allocated to federal waters, international waters, or under the jurisdiction of a foreign government are not taxable by this state. In addition, there are certain federal preemptions from state taxation for the Federal Deposit Insurance Corporation (FDIC), a federally chartered credit union, the National Credit Union Administration (NCUA) and Indian Tribal Nations (See Pub. 94-142).

**Premium Tax Calculation:**

1. Total Texas premiums (net of return premiums) from all attached supplements (Form 25-123) subject to tax rate of 4.85% ("Premium" includes any premiums, membership fees, dues or other consideration for insurance.) (Whole dollars only) .....	1. •	_____	<b>.00</b>
2. Premium tax rate .....	2.	_____	<b>.0485</b>
3. Total tax due (Multiply Item 1 by Item 2) (Dollars and cents) .....	3. •	_____	_____

Form 25-108  
 (Rev.1-19/12)

**4. Penalty and interest**

- If 1-30 days late, enter penalty of 5% (.05) of Item 3.
- If 31-60 days late, enter penalty of 10% (.10) of Item 3.
- If over 60 days late, enter penalty of 10% (.10) of Item 3 **plus** interest. Calculate interest at the rate published at [www.comptroller.texas.gov/taxes/file-pay/interest.php](http://www.comptroller.texas.gov/taxes/file-pay/interest.php), or call 1-877-447-2834, for the applicable interest rate.

5. Total Amount Due and Payable (Item 3 plus Item 4) .....

Taxpayer name	k.	l.
---------------	----	----

■ T Code    ■ Taxpayer number    ■ Period

**71020**

Make the amount in Item 5 payable to STATE COMPTROLLER  
 Mail to COMPTROLLER OF PUBLIC ACCOUNTS  
 P.O. Box 149356  
 Austin, TX 78714-9356

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

Authorized agent

**sign here** →

Preparer's name (Please print)

Daytime phone (Area code & number)      Date

For information about Insurance Tax, call 1-800-252-1387. Details are also available online at [www.comptroller.texas.gov](http://www.comptroller.texas.gov).

b.



# Texas Annual Insurance Tax Report - Supplement

(Unauthorized Insurance)

d. Filing period	e.
------------------	----

a. T Code ■ 71260

c. Taxpayer number	Taxpayer name
--------------------	---------------

**Specific Instructions:**

**Item 1 - Policy number.** Enter the unique identification number assigned to a policy, contract, binder or other evidence of coverage.

**Item 4 - Gross Premium Charged.** Enter the total amount of premium charged by the insurer for the coverage provided under the policy, regardless of the location of the risks being insured under the policy.

- **Type or print.**
- **Do NOT write in shaded areas.**

**Item 5 - Premium allocated to Texas.** Enter the amount of premium attributable to the risks or exposures located in Texas. The premium for a multi-state policy should be allocated or apportioned using one of the following apportionment standards:

- percentage of physical assets in Texas;
- percentage of payroll that applies to employees who are located or conducted business in Texas;
- percentage of sales in Texas;
- percentage of time that the insured's conduct or property is exposed to coverage in Texas;
- the total insured value of the property that is located in Texas; or
- any other method of equitable apportionment that is adequately described (attach a separate sheet).

**Item 6 - Effective Date of Policy.** Enter the date on which coverage under the insurance policy was procured, continued or renewed in the state. Endorsements and audits on unauthorized insurance policies must be reported for the year based on the date when the endorsement or audit occurs, not the date of the original policy.

**Item 7 - Type of Insurance.** Enter the specific type of insurance provided under the policy: for example, accidental death and dismemberment; corporate-owned life insurance; earthquake; errors and omissions; flood; general liability; professional liability, etc.

1. Policy number	2. Name of insured	3. Name of agent
•	•	•
4. Gross premium charged (Whole dollars only)	5. Premium allocated to Texas (Whole dollars only)	6. Effective date of policy
• \$ .00	• \$ .00	•
7. Type of insurance		
•		

1. Policy number	2. Name of insured	3. Name of agent
•	•	•
4. Gross premium charged (Whole dollars only)	5. Premium allocated to Texas (Whole dollars only)	6. Effective date of policy
• \$ .00	• \$ .00	•
7. Type of insurance		
•		

1. Policy number	2. Name of insured	3. Name of agent
•	•	•
4. Gross premium charged (Whole dollars only)	5. Premium allocated to Texas (Whole dollars only)	6. Effective date of policy
• \$ .00	• \$ .00	•
7. Type of insurance		
•		

1. Policy number	2. Name of insured	3. Name of agent
•	•	•
4. Gross premium charged (Whole dollars only)	5. Premium allocated to Texas (Whole dollars only)	6. Effective date of policy
• \$ .00	• \$ .00	•
7. Type of insurance		
•		

1. Policy number	2. Name of insured	3. Name of agent
•	•	•
4. Gross premium charged (Whole dollars only)	5. Premium allocated to Texas (Whole dollars only)	6. Effective date of policy
• \$ .00	• \$ .00	•
7. Type of insurance		
•		

**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 the report.

<b>Total Premiums Allocated to Texas for This Page Only</b> (Forward to Form 25-108, Item 1)	<b>\$ .00</b>
---	---------------