

**TEXAS ANNUAL INSURANCE PREMIUM TAX REPORT**  
 (Licensed Companies and Miscellaneous Organizations)

a. T Code  **71100**

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

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 by the preprinted information. →

i.   j.

<b>SECTION I</b>	1. Gross life premiums or HMO revenues (Dollars and cents) ..... 2. Non-taxable premiums (From Form 25-205)..... 3. Taxable premiums (Item 1 minus Item 2) ..... 4. Enter the <b>smaller</b> of Item 3 or \$450,000 ..... 5. Tax rate ..... 6. Tax due (Multiply Item 4 by Item 5. If less than zero, see instructions.) (Dollars and cents) ..... 7. Enter the premiums <b>over</b> \$450,000 (Dollars and cents) ..... 8. Tax rate ..... 9. Tax due (Multiply Item 7 by Item 8)..... 10. TOTAL TAX DUE (Item 6 plus Item 9) .....	1. <input checked="" type="checkbox"/> 2. <input checked="" type="checkbox"/> 3. _____ 4. _____ 5. <input checked="" type="checkbox"/> .010875 6. _____ 7. _____ 8. <input checked="" type="checkbox"/> .01750 9. _____ 10. _____
<b>SECTION II</b>	11. Gross accident and health premiums (Dollars and cents)..... 12. Employee contribution for benefit plans (Not included in Item 11)..... 13. Non-taxable premiums (From Form 25-205)..... 14. Taxable accident and health premiums (Item 11 plus Item 12 minus Item 13) ..... 15. Tax rate ..... 16. TOTAL TAX DUE (Multiply Item 14 by Item 15. If less than zero, see instructions) .....	11. <input checked="" type="checkbox"/> 12. <input checked="" type="checkbox"/> 13. <input checked="" type="checkbox"/> 14. _____ 15. <input checked="" type="checkbox"/> .01750 16. _____
<b>SECTION III</b>	17. Gross property and/or casualty or title premiums (Dollars and cents) ..... 18. Non-taxable premiums (From Form 25-205)..... 19. Taxable premiums (Item 17 minus Item 18)..... 20. Tax rate (See instructions) ..... 21. TOTAL TAX DUE (Multiply Item 19 by Item 20. If less than zero, enter 0) .....	17. <input checked="" type="checkbox"/> 18. <input checked="" type="checkbox"/> 19. _____ 20. <input checked="" type="checkbox"/> 21. _____
<b>SECTION IV</b>	22. TOTAL PREMIUM TAX DUE (Total of Items 10, 16 and 21. If less than zero, enter 0) ..... 23. Credits (See instructions) ..... 24. Assessment credits (See instructions) .....	22. _____ 23. <input checked="" type="checkbox"/> 24. _____
	25. NET PREMIUM TAX DUE (Item 22 minus Items 23 & 24. If less than zero, enter 0) ..... 26. Total prior payments ..... 27. PREMIUM TAX DUE AND PAYABLE (Item 25 minus Item 26) .....	25. _____ 26. _____ 27. _____
Form 25-100 (Rev.1-07/16) <span style="margin-left: 100px;">*** DO NOT DETACH ***</span>		
	28. Penalty and interest (See instructions)..... 29. TOTAL AMOUNT DUE AND PAYABLE (Item 27 plus Item 28).....	28. _____ 29. <input checked="" type="checkbox"/> _____

Taxpayer name   k.  l.

T Code     Taxpayer number     Period

Make the amount in Item 29 payable to **STATE COMPTROLLER**. Our mailing address is **111 E. 17th Street, Austin, TX 78774-0100**.

If you have any questions regarding Insurance Tax, you may contact the Texas State Comptroller's field office in your area or call 1-800-252-1387, toll free, nationwide. The Austin number is 512/463-4600.

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

# INSTRUCTIONS FOR COMPLETING THE TEXAS ANNUAL INSURANCE PREMIUM TAX REPORT

*(Licensed 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 January 1 through December 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 risks 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: Statutory references are or will be changing due to the recodification of the Texas Insurance Code. When completing tax reports using 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 any other consideration 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 persons living 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 beginning September 1, 2003.

**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 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, and any other consideration received during the year for policies or contracts covering persons living 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 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, and any other consideration written during the year for policies or contracts covering property or risks located in Texas; **OR** enter the gross amount of **title** insurance premiums, membership fees, dues, and any other consideration received during the year for policies or contracts covering property located in Texas. Both title agents and 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 the premium tax due on the agent's portion of the premium and 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 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, 803, and Art. 1.16). 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. Credit 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.

Domestic life insurance companies should also include the valuation fee paid on last year's *Annual Maintenance, Assessment and Retaliatory Report* (Form 25-102).

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

**Item 24 Assessments Credits (TIC, Chapter 2602, Arts. 21.28-C, 21.28-D, 21.49, and 21.49-3)** - Enter the guaranty assessment credit up to the PREPRINTED maximum available. **The credit is limited to the total premium tax due on Item 22 less the credit taken on Item 23.**

**Item 28 Penalty and Interest (Subtitle B, Title 2, Tax Code, 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 <<http://www.window.state.tx.us>>, or call the Comptroller toll free at 1-877-44RATE4, for the applicable interest rate.

**For Assistance:** If you have any questions regarding Insurance Tax, you may contact the Texas State Comptroller's field office in your area or call 1-800-252-1387, toll free, nationwide. The Austin number is 512/463-4600.

**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 toll-free number listed on this form.