

**TEXAS AUTOMOBILE THEFT PREVENTION AUTHORITY ASSESSMENT REPORT**

a. T Code ■ 76100

• A REPORT MUST BE FILED EVEN IF NO ASSESSMENT IS DUE.

c. Taxpayer number  
■

d. Filing period

e.  
■

f. Due date

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

h. IMPORTANT  
Blacken this box if your mailing address has changed. Show changes by the preprinted information. → 1.

i.  
■

i.  
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**INSTRUCTIONS FOR THE COMPUTATION OF THE AUTOMOBILE THEFT PREVENTION AUTHORITY ASSESSMENT**

Funding of the assessment, under Vernon's Texas Civil Statutes, Title 70, Chapter 9, Article 4413(37), requires each licensed insurer to pay an assessment of \$1.00 per motor vehicle year to the Automobile Theft Prevention Authority. The Comptroller's office collects this on behalf of the Automobile Theft Prevention Authority.

NOTE: Insurers may recoup this assessment from policyholders as authorized by Administrative Rule 28 TAC Section 5.205.

**WHO MUST FILE -**

All licensed property and casualty insurance companies, including an interinsurance or reciprocal exchange, mutual company, mutual association, Mexican Casualty Company, or Lloyd's plan writing any form of motor vehicle insurance in this state as defined in Article 5.01(e), Insurance Code, are required to compute and pay the assessment.

(Instructions continued on back.)

<b>SECTION I - FIRST PERIOD</b>	
A. Total number of motor vehicle years for the period January 1 - June 30 (See instructions) .....	A. _____
<b>SECTION II - SECOND PERIOD</b>	
B. Total number of motor vehicle years for the period July 1 - December 31 (See instructions) .....	B. _____
<b>SECTION III - SUMMARY</b>	
1. Total number of motor vehicle years for the calendar year (Item A plus Item B) .....	1. ■ _____
2. Assessment rate.....	2. _____ 1.00
3. Total assessment due for the year (Multiply Item 1 by Item 2) .....	3. _____
4. Semi-annual payment made for assessment period January 1 through June 30 .....	4. _____
25-106 (Rev.1-07/12)	
5. TOTAL AMOUNT DUE AND PAYABLE (Item 3 minus Item 4) .....	5. ■ _____
<div style="display: flex; justify-content: space-between;"> <div style="border: 1px solid black; padding: 2px;">k. ■</div> <div style="border: 1px solid black; padding: 2px;">l. ■</div> </div>	

Taxpayer name

■ T Code    ■ Taxpayer number    ■ Period

76020

Make the amount in Item 5 payable to **STATE COMPTROLLER**. Our mailing address is **111 E. 17th Street, Austin, TX 78774-0100**.

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

**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.

## INSTRUCTIONS FOR THE COMPUTATION OF THE AUTOMOBILE THEFT PREVENTION AUTHORITY ASSESSMENT

### WHEN TO FILE -

Payments are due semi-annually:  
March 1 for the last 6 months of the previous year;  
August 1 for the first 6 months of the current year.

### REFUNDS -

An insurer that seeks either a refund of the assessment or a determination of the sufficiency of their semi-annual payments must notify **The Authority** in writing not later than six months after the date the assessment was paid. This includes the amending of a report that would generate a refund.

### FOR ASSISTANCE WITH FORM COMPLETION -

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 local number in Austin is 512/463-4600.

### GENERAL INSTRUCTIONS -

- If any preprinted information is not correct, mark out the item and write in the correct information.
- TYPE OR PRINT
- Do not write in shaded areas.

### SPECIFIC INFORMATION FOR QUESTIONS REGARDING THE ASSESSMENT -

All requests for information other than form completion should be referred to the Automobile Theft Prevention Authority at 512/374-5101 or by writing to:

Automobile Theft Prevention Authority  
c/o Texas Department of Transportation  
4000 Jackson Avenue  
Austin, TX 78731-6007

### POLICIES SUBJECT TO THE ASSESSMENT

Every form of insurance on any automobile, or other vehicle hereinafter enumerated and its operating equipment or necessitated by reason of the liability imposed by law for damages arising out of the ownership, operation, maintenance, or use in this state of the following:

- any automobile
- tractor
- motorcycle
- traction engine
- motorbicycle
- any self-propelled vehicle
- truck
- truck-tractor
- any vehicle trailer, or semi-trailer pulled or towed by a motor vehicle

The following are **excluded** from the definition of motor vehicle:

- every motor vehicle running only upon fixed rails or tracks
- policies providing mechanical breakdown coverage
- garage liability policies
- non-resident policies
- policies providing only non-ownership or hired auto coverages

### Calculation of Motor Vehicle Years:

Motor vehicle years is defined as the total number of motor vehicles covered under an insurer's policies for the year or portion of the year at the time the policies are issued. The assessment is based upon the percentage of a year covered under the term of the policy, times the number of vehicles covered by that policy, times the number of policies written or renewed during the year covering that same number of vehicles and the same percent of a year covered under the term of the policy. For purposes of calculating the percent of a year for the term of a policy, two methods may be used:

- (1) A pro rata method with the number of days covered under the term of the policy divided by 365, or
- (2) A monthly basis, with the number of months for the term of a policy divided by 12. Fractions of a month should be rounded up to a full month when using this method.

In the calculation of motor vehicle years, the following items should be noted:

- **Policy cancellations** for any reason have no effect on the assessment amount due for the vehicles covered by such policies. Once a policy is delivered, issued for delivery or renewed during each semi-annual period, the assessment accrues based on the total motor vehicle years at that time. If a policy is written and later cancelled, the ATPA assessment would be due. A flat cancellation of an insurance policy means that no insurance coverage was provided; therefore, no ATPA assessment is due.
- **Endorsements adding vehicles** accrue "motor vehicle years" in the year of the endorsement, prorated for the remainder of the policy period as determined in the Calculation of Motor Vehicle Years.
- **Vehicles substituted** on existing policies by endorsement, if substituted concurrently, should not be subject to additional assessments.
- **Policies delivered, issued, or renewed** with an effective period that extends into the next period or year will be counted 100% in the period or year of issue.

The sum of all resulting motor vehicle years is then multiplied by \$1.00. For instance, if an insurance company sells 500 six-month policies, each of which covers four vehicles, and 200 annual policies, each of which covers three vehicles, then the assessment due is calculated as follows:

$$\begin{array}{r} .5 \text{ year} \times 4 \text{ vehicles} \times 500 \text{ policies} = 1,000 \text{ motor vehicle years} \\ 1.0 \text{ year} \times 3 \text{ vehicles} \times 200 \text{ policies} = 600 \text{ motor vehicle years} \\ \hline \text{Total } 1,600 \text{ motor vehicle years} \end{array}$$

The insurer would thus pay \$1 times 1,600, or \$1,600, for its 700 policies.

### Recouping Assessment Payments:

Insurers may recoup this assessment from policyholders as authorized by Administrative Rule 28 TAC Section 5.205.