

REQUEST FOR REFUND OF INDEPENDENTLY PROCURED TAXES PAID TO THE STATE OF TEXAS

Purpose: In 2001, the Texas Supreme Court and the U.S. Supreme Court declined to review the decision of Texas' 3rd Court of Appeals in *Dow Chemical Co. vs. Rylander*, which ordered the refund of independently procured insurance tax that Dow Chemical had paid. In light of the ruling of the State Court of Appeals, the Texas Comptroller's office will begin processing tax refund claims that are based on the decision in *Dow Chemical*. This form is to be completed by each taxpayer that requests a refund of "independently procured taxes."

Requirements: To enable a determination of whether a taxpayer qualifies for a refund under the court ruling, please complete this form and provide the requested information for each insurance policy for which independently procured taxes were paid and for which a refund is requested.

IMPORTANT: *A refund claim must be filed before the expiration of the applicable limitation period. The period expires four years from the date the tax is due. Independently procured insurance taxes are due May 15 of the year following the year in which the policy was procured, continued, or renewed.*

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.

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|--|---------------------------|---|------------------------------|
| Taxpayer name | | Taxpayer number under which taxes were reported and paid | |
| Taxpayer mailing address | | | |
| SUBMIT A SEPARATE CLAIM FOR EACH YEAR AND FOR EACH POLICY FOR WHICH INDEPENDENTLY PROCURED INSURANCE TAX WAS PAID AND FOR WHICH A TAX REFUND IS REQUESTED. | | | |
| CALENDAR/TAX YEAR FOR WHICH REFUND IS BEING REQUESTED | AMOUNT OF TAX PAID | PAYMENT DATE | |
| | | | |
| TOTAL AMOUNT OF REFUND REQUESTED | | | |
| Policy number | Effective date of policy | Name of insurance company | |
| <p>Answer each question as it applies to the policy noted above for which a tax refund is requested.</p> <p>1. Was the policy issued by an insurer that was licensed to write insurance in Texas? <input type="checkbox"/> YES <input type="checkbox"/> NO</p> <p>2. Was the policy negotiated, signed, paid for, issued, or delivered in Texas? <input type="checkbox"/> YES <input type="checkbox"/> NO</p> <p>3. If any insurance claims have been filed under the policy, were any of the losses adjusted or paid in Texas? <input type="checkbox"/> YES <input type="checkbox"/> NO</p> <p>4. Did any of the insurers that issued the policy ever solicit your insurance business or policies within Texas? <input type="checkbox"/> YES <input type="checkbox"/> NO</p> <p>5. Is the policyholder domiciled or headquartered in Texas? <input type="checkbox"/> YES <input type="checkbox"/> NO</p> <p>If "YES," provide the domicile address or location of the headquarters: _____</p> <p>_____</p> | | | |
| Refund form completed by: (Print name) | | Title | Phone (Area code and number) |
| I declare that the information in this document and all attachments is true and correct to the best of my knowledge and belief. | | | |
| sign here ▶ | | | Date |
| Return this form with any supporting documents to: COMPTROLLER OF PUBLIC ACCOUNTS Revenue Accounting Division P.O. Box 13528 Austin, TX 78711-3528 | | 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. | |