# 2005 General Tax Filing Information & Checklist

## Addresses for the Louisiana Department of Insurance, Insurance Premium Tax Division:

**MAILING**
Louisiana Department of Insurance
Insurance Premium Tax Division
P. O. Box 94214
Baton Rouge, LA 70804-9214

**PHYSICAL**
Louisiana Department of Insurance
Insurance Premium Tax Division
1702 North 3rd Street
Baton Rouge, LA 70802

## Contact Information - Insurance Premium Tax Division:

Telephone Number: (225) 342-5825
Fax Number: (225) 342-9708
Web Site Address: http://www.ldi.state.la.us

## Due Date – Annual Filings, Quarterly Filings

March 1, 2006 is the due date for filing annual tax forms and paying related premium taxes and filing fees. Quarterly Prepayments (Form 1071) are due April 15, 2006, July 15, 2006 and October 15, 2006.

## Postmark Dates

United States Postal Service postmarks are accepted to satisfy premium tax filing deadlines. If a carrier other than the U. S. Postal Service is used, the filing must be received by the Louisiana Department of Insurance no more than one day after the due date to avoid the assessment of a penalty. Electronic fund transfers must be posted to the Louisiana Department of Insurance – Revenue Account #7900406317 at JPMorgan Chase, National Association bank by March 1, 2006.

## Required Attachments to Form 1061 – Annual Premium Tax Statement:

Property & Casualty Companies:
Copy of Schedule T from 2005 Annual Statement
Copy of La. State Page (Pg. 20) from 2005 Annual Statement

Life, Accident & Health Companies:
Copy of Schedule T from 2005 Annual Statement
Copy of La. State Page (Pg. 25) from 2005 Annual Statement

Health Maintenance Organizations:
Copy of Schedule T from 2005 Annual Statement
Copy of Underwriting and Investment Exhibit, Part 1 – Premiums (from Page 8 of 2005 Annual Statement)

## Tax and Filing Fee Payments:

Premium tax and filing fee payments may be combined into a single check and should be accompanied by the payer's tax statement or some type of written communication to ensure proper allocation by this Department. If a combined payment is issued and not accompanied by some type of backup, the Louisiana Department of Insurance does not take responsibility for improper allocation. Checks are to be made payable to Commissioner of Insurance, State of Louisiana.

If payments are made via EFT, separate transactions are required for tax and fee payments. All payments must include the NAIC number and full name of the company to which the payment is to be credited. **Do not** consolidate payments into a single group payment for group members. Refer to the "Payment Methods" and "Late Filings" sections of "Filing Instructions" on Form 1061, Page 6 for further information relative to premium tax and filing fee payments.

**Minimum Premium Tax:**

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| Life, Accident and Health Company | $140.00 |
| Property and Casualty Company | $185.00 |
| Property and Casualty Company -- (with Accident & Health authorization on your Louisiana C of A) | $325.00 |

**Annual Filing Fees:**

**The annual filing fee is $100.00 or $250.00 for HMOs.**

**MUNICIPAL LICENSE TAX NOTICE**

**Please note that beginning in 2005, one new municipality submitted an ordinance to collect municipal license taxes; the Town of Spearsville (Code 1598), which is located in Union Parish. Please adjust your allocation procedures to properly allocate premiums written in this jurisdiction.**

## 2005 Filing Checklist:

- _ A completed Form 1061 (2005 Annual Premium Tax Statement).
  - _ Signed by any authorized Company Officer
  - _ Notarized
- _ A completed Form 1076 (2005 Annual Municipal Premium & Tax Report). This form can be filed online.
  - _ Signatures and Notarization are no longer required.
- _ Copy of Annual Statement Schedule T.
- _ Copy of Annual Statement LA State Page [For HMO's, Page 8, (Underwriting and Investment Exhibit, Part 1 - Premiums)].
- _ Annual premium tax payment due March 1, 2006.
  - _ (Made payable to the Commissioner of Insurance, State of Louisiana).
- _ Annual filing fee payment due March 1, 2006.
  - _ (Made payable to the Commissioner of Insurance, State of Louisiana).
- _ Total premiums allocated on Form 1076 equals total premiums reported on Form 1061.