

2016 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
Web Site Address: <http://www.lidi.state.la.us>

Fax Number: (225) 342-9708

Due Date – Annual Filings, Quarterly Filings

March 1, 2017 is the due date for filing annual tax forms and paying related premium taxes and filing fees. Quarterly Prepayments (Form 1071) are due April 17, 2017, July 17, 2017 and October 16, 2017.

Postmark Dates

The Form 1061 and Form 1076 must be filed online. For other tax forms and payments by checks, 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, 2017.

Tax and Filing Fee Payments:

Payments can be made online, by check or via EFT. Premium tax and financial regulation fee payments for a company may be combined into a single check and should be accompanied by the payer's tax payment coupon 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 not longer 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.

Minimum Premium Tax:

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 Fee now the Annual Financial Regulation Fee:

The annual filing fee (formerly \$100.00 or \$250.00 for HMOs) has been replaced by the annual financial regulation fee of \$1,000.00 for all admitted insurers including HMOs. See Act 191, Louisiana 2007 Regular Session. Risk retention groups are not required to pay the \$1,000 financial regulation fee.

2016 Filing Checklist:

- A completed Form 1061 (2016 Annual Premium Tax Statement). This form should be filed online without signature or notary.
- A completed Form 1076 (2016 Annual Municipal Premium & Tax Report). This form should be filed online. (Not applicable to HMOs)
- Mail Form 1068C if claiming the Investment Tax Credit.
- Mail Form 1425 if claiming the Military Auto Tax Credit.
- Annual premium tax and financial regulation fee payment due March 1, 2017. (Premium Taxes and Fee can be combined in one payment per Company.)
(Made payable to the Commissioner of Insurance, State of Louisiana).
- Total premiums allocated on Form 1076 equal total premiums reported on Form 1061.