



**STATE OF TENNESSEE
DEPARTMENT OF COMMERCE AND INSURANCE
FINANCIAL AFFAIRS SECTION / ANALYTICAL UNIT 0576
500 JAMES ROBERTSON PARKWAY
NASHVILLE, TENNESSEE 37243
(615) 741-1670**

TO: HEALTH MAINTENANCE ORGANIZATIONS AND TENNCARE PROVIDERS TRANSACTING BUSINESS IN THE STATE OF TENNESSEE

RE: QUARTERLY FILING STATEMENT OF PREMIUMS AND FEES FOR TAXATION

Following you will find the tax form for filing "Statement of Premiums and Fees for Taxation" for June 1, August 20, and December 1.

PLEASE NOTE: All such taxes shall not be considered as paid on or before each quarterly due date unless the tax return and payment are actually received in the department on or before the appropriate quarterly due date as prescribed by Tenn. Code Ann. § 56-32-124(b). A tax return with payment will be considered "timely filed" provided such premium tax return and payment bears a **United States Post Office Cancellation Mark** stamped on the envelope of no later than the appropriate quarterly due date. A company meter date on their postage stamp **will not** be acceptable as competent evidence that the tax return was timely filed if the tax return is received in the department after the due date, unless it is cancelled over by the U.S. Postal Service. If your company feels the tax return may be received in the department after the appropriate quarterly due date, it is advised that a certified mail with a U.S. Postal cancellation stamp on the receipt or a certificate of mailing be obtained; or request that the U.S. Postal authorities cancel over the postage in your presence. Based upon past experience, the U.S. Post Office does not always cancel over company metered mail. **No grace period is allowed for late filing of the premium tax return.**

Premium tax returns and payments thereon must be mailed to a separate post office box number. Any materials which do not pertain to premium tax should be sent under separate cover. The address for **PREMIUM TAX RETURNS** is as follows:

TENNESSEE DEPARTMENT OF COMMERCE AND INSURANCE
Division of Insurance
P.O. Box 198983
Nashville, TN 37219-8983

HOWEVER, PLEASE NOTE: If the tax return is mailed via overnight courier, the following address should be used:

TENNESSEE DEPARTMENT OF COMMERCE AND INSURANCE
FINANCIAL AFFAIRS SECTION / ANALYTICAL UNIT 0576
ATTENTION: PREMIUM TAX SECTION
500 James Robertson Parkway, 7th Floor
Nashville, TN 37243

Effective July 1, 2015 Tenn. Code Ann. §56-32-124(a) was amended to change the premium tax rate from five and one-half percent (5.5%) to six percent (6.0%).

Premium Tax Forms Website: <http://www.tn.gov/commerce/article/ins-company-premium-taxes>

Should you have any questions, please contact the Premium Tax Section at (615) 741-1670.

OPTins – ONLINE PREMIUM TAX FOR INSURANCE

OPTins is the preferred method for submitting annual premium taxes and fees. The Tennessee Department of Commerce and Insurance encourages all companies to use OPTins to submit Tennessee premium taxes and payments electronically.

However, OPTins is not mandatory at this time.

OPTins
Online Premium Tax for Insurance

Click Here to Participate

This is the banking information your bank will require when you place the ACH or EFT transaction:

Wire Transfer (EFT) (same day by 3:30 bank closing)

Bank: **First Tennessee Bank**

Account Name: State of Tennessee Treasury

ABA: **084000026**

Acct# **184503761**

Comment Line# 1 put our Department name: Commerce and Insurance

Comment Line# 2 please use a description of your payment on lines available

ACH payment (next day posting)

Bank: **First Tennessee Bank**

ABA: **064107091**

Acct# **90733502000**

Please use a description of your payment in the addenda lines available

E-mail Address: Kathleen.Kraemer@tn.gov

Kathleen Kraemer

Administrative Services Manager

Dept. Commerce and Insurance

500 James Robertson Pkwy. 11th Floor

Nashville, TN 37243

615-532-9930

FINANCIAL INSTITUTION INFORMATION:

First Tennessee Bank

Main Office

511 Union Street

Nashville, TN 37219

615-734-6000

Kimberly Morrow, Director

State Treasury Office

315 Deaderick St

Nashville, TN 37243

615-532-3840



STATE OF TENNESSEE
 THE DEPARTMENT OF COMMERCE AND INSURANCE
 P.O. BOX 198983
 Nashville, TN 37219-8983
 (615) 741-1670

QUARTERLY STATEMENT OF PREMIUMS AND FEES FOR TAXATION
HEALTH MAINTENANCE ORGANIZATIONS

FOR DEPARTMENT USE ONLY

CI377 121/971 _____

CI387 121/975 _____

FEIN# _____

Company Name	Contact Person	Quarterly Due Date: <input type="checkbox"/> June 1 <input type="checkbox"/> August 20 <input type="checkbox"/> December 1	Calendar Year
Address (No. & Street)	E-Mail Address	NAIC CO.CODE <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	
City, State & Zip	Phone Number/ Fax Number	Date Admitted to TN	Domiciliary State

This Return Must Be Completed and Filed Even if There Were No Premiums Written

	Premiums	Tax
1. Premium Tax (6.0% of all gross dollars collected from an enrollee or on an enrollee's behalf during the reporting quarter)	\$ _____	\$ _____
2. TennCare Premium Tax (6.0% of all TennCare dollars collected from an enrollee or on an enrollee's behalf during the reporting quarter)	\$ _____	\$ _____
3. Total Tax (Sum of Lines 1 and 2)	\$ _____	\$ _____

Make remittance payable to: TENNESSEE DEPT. OF COMMERCE & INSURANCE

STATEMENT OF PREMIUMS AND FEES FOR TAXATION MUST OBTAIN ORIGINAL SIGNATURE AND NOTARY

STATE OF _____ COUNTY OF _____

I, _____, do hereby make oath that I am _____
 (Officer's Name) (Official Title)

of the _____

and that the foregoing Statement of Premiums and Fees for Taxation is true to the best of my knowledge, information and belief.

Signature of Officer

 Notary Public

Subscribed and Sworn before me _____
 Date

(SEAL)

My commission expires _____
 Date

TENNESSEE STATUTES APPLICABLE TO PREMIUM TAXES

Tax on Premiums -----

Tenn. Code Ann. § 56-32-124

Failure to File Tax Return Within Time Prescribed -----

Tenn. Code Ann. § 56-4-216