



## OKLAHOMA DEPARTMENT OF INSURANCE CAPTIVE PREMIUM TAX FILING

### **General Information for Captive Premium Tax Filing**

The Oklahoma Insurance Department does not mail Premium Tax Filing Instruction Packages to licensed captive insurers. Companies may obtain all necessary forms and filing information directly from our website at:

<http://www.oid.ok.gov>

At the top of our home page, go to Financial/2015 Annual Statement Filings. Click on “Financial Forms” on the top green icon and then click on the type of company to download the forms.

Companies may request a hard copy of the Annual Filing Instruction Packages by contacting the Financial Division of the Oklahoma Insurance Department at (405) 521-3966; by e-mail at the following address: [gail.lopresto@oid.ok.gov](mailto:gail.lopresto@oid.ok.gov); or by mail at:

Oklahoma Insurance Department  
Financial Division – Premium Tax Unit  
Five Corporate Plaza  
3625 N.W. 56th Street, Suite 100  
Oklahoma City, OK 73112

### **Things to Remember**

- Captive insurance companies must file hard copies for annual filings.
- The state checklist is essential in completing and submitting all necessary state filings. Please include a copy of the checklist on top of each filing. The Oklahoma ID number must appear on each page of the filings (located on each license.) Forms must appear in the order stated on the checklist. Any additional submissions should be attached to the end of the filing packet.

**Oklahoma Department of Insurance  
Premium Tax Return Filing Checklist  
Captive Insurance Company**

This checklist provides a format for filings required by the Oklahoma Department of Insurance. Using this form will aid the captive insurer in completing all the requirements as instructed and in the order necessary for processing by the Department.

1. Premium Tax Return Filing Checklist completed.
2. Captive Premium Tax Return (with original signatures notarized.)
3. Voucher and Check attached to Return
4. Captive Insurance Company Annual Statement with original signatures on Jurat Page
5. Agreement and Application (with original signatures and seal.)
6. Opinion on loss and loss adjustment expense by Actuary or qualified loss reserve specialist.



**Annual Premium Tax Form**  
**Oklahoma Insurance Department**  
**For the year ending December 31, 2015**  
**Check appropriate box:**

Original Filing

Amended Filing

**Due March 1, 2016 to:**

Oklahoma Insurance Department  
**Financial Division-Premium Tax Unit**  
 3625 N.W. 56th Street, Suite 100  
 Oklahoma City, Ok 73112

**Section A: Captive Insurance Company Information**

Company Name \_\_\_\_\_ Oklahoma License # \_\_\_\_\_ NAIC # \_\_\_\_\_  
 Address(1) \_\_\_\_\_ Address(2) \_\_\_\_\_ State of Domicile \_\_\_\_\_  
 City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_ Preparer's Name and Phone # (with extension) \_\_\_\_\_  
 E-mail address \_\_\_\_\_

**Section B: Tax Liability and Fee Computation**

		Oklahoma Basis
<b>1</b> Net Direct Written Premium _____	Line 1	
_____ X 0.2% = _____		
<b>2</b> Total Assumed Premiums _____	Line 2	
_____ X 0.1% = _____		
<b>3</b> Total of line 2 & 3 (Not to Exceed \$100,000.00)	Line 1 + 2 = Line3	
<b>4</b> If Line 3 is Greater than \$5000, submit payment for the amount on line 3) If Line 3 is less than \$5000, Submit Payment of \$5000.		
<b>5</b> If licensed in the 1st Qtr of 2015 Pay the Greater of \$5000 or Line 3 If Licensed in the 2nd Qtr of 2015 Pay the Greater of \$3750 or Line 3 If licensed in the 3rd Qtr of 2015 Pay the Greater of \$2500 or Line 3 If Licensed in the 4th Qtr of 2015 Pay the Greater of \$1750 or Line 3		
<b>6a</b> Premium tax liability due		
<b>6b</b> Prior Year Overpayment Applied to future taxes		
<b>6c</b> Current Year Prepayment		
<b>6d</b> Total Prepayments (line 6b and 6c)		
<b>6e</b> Premium Tax Due (Line 6a less 6d) if negative enter the amount to be refunded		
<b>6f</b> Amount to be refunded _____ <b>6g</b> Apply to future taxes _____		
<b>7</b> Annual License Renewal Fee (per 36 O.S. §6470.3(D)) \$300.00		\$300.00
<b>8</b> Total Taxes and Fees (Lines 1 through 7)		

**Section C: Notary Certificate**

By signing below, I certify that I have reviewed this filing and the information contained herein. I further certify that the information contained herein is correct and complete, to the best of my knowledge.

\_\_\_\_\_  
 President (Signature) Secretary (Signature)

\_\_\_\_\_  
 President (Type or Print) Secretary (Type or Print)

Signed and sworn to before me by the President and Secretary of \_\_\_\_\_

on \_\_\_\_\_ State of: \_\_\_\_\_ County of: \_\_\_\_\_

\_\_\_\_\_, Notary Public. My Commission Expires \_\_\_\_\_  
 Notary (Signature)

[SEAL]

Attach voucher and check here

**Oklahoma Insurance Department  
Captive Insurance  
Premium Tax Return Voucher  
Per 36 O.S. §6470.19('C)**

**Due on or before  
March 1st, 2016**

Company Name \_\_\_\_\_

Oklahoma Lic # \_\_\_\_\_

**Return To:** Oklahoma Insurance Department  
**Financial Division-Premium Tax Unit**  
3625 N.W. 56th Street, Suite 100  
Oklahoma City, OK 73112

**A.** Net premium tax liability  
payment with return \$ \_\_\_\_\_  
Source 1710525

**B.** Annual License Fee \$ **300.00**  
(All Companies) Source 1711201

**C.** Balance Due OID (must  
equal check amount) \$ \_\_\_\_\_

**D.** Check Amount  
Check No. \_\_\_\_\_  
Check Date \_\_\_\_\_

Oklahoma ID# \_\_\_\_\_



INSURANCE COMMISSIONER  
STATE OF OKLAHOMA

## AGREEMENT AND APPLICATION FOR OKLAHOMA LICENSE

Whereas, the \_\_\_\_\_, (company) located in the city of \_\_\_\_\_ in the State of \_\_\_\_\_, hereby applies for license in the State of Oklahoma for the year \_\_\_\_\_ and agrees, under the signature of its President and Secretary, hereto attached, and the corporate seal of the said Company, that after receiving authority so to do from the Insurance Commissioner of the State of Oklahoma it will transact the lines of business, currently authorized, currently transacting, which the insurer is applying to transact as indicated below. In the State of Oklahoma, in accordance with the provisions of the laws of said State, and will pay such taxes and fees as may at any time be imposed by law or act of the Legislature, upon insurance companies engaged in the business herein enumerated.

IN WITNESS WHEREOF, We have hereto subscribed our names and affixed the corporate seal of the Company, this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_.

\_\_\_\_\_, President

\_\_\_\_\_, Secretary

(Seal)

Referring to Title 36, please check all that apply:

- |  |                                      |
|--|--------------------------------------|
| Accident & Health (§703)                 | Prepaid Dental (§6143)               |
| Accredited Reinsurer (§5122)             | Property (§704)                      |
| Casualty (§707)                          | Reciprocal (§2901)                   |
| Chiropractic Services (§2691.1)          | Risk Retention (§6454)               |
| Dental Services (§2671)                  | Surety (§708)                        |
| Fraternal (§2727.1)                      | Surplus Lines (§1101)                |
| Health Maintenance Organizations (§6901) | Title (§709)                         |
| Hospital Services (§2601)                | Variable Annuity (§§6061 & 6062)     |
| Life (§702)                              | Variable Life (§§6061 & 6062)        |
| Lloyds (§3001)                           | Vehicle (§706)                       |
| Marine (§705)                            | Workers Compensation (§§608 & 612.2) |
| Optometric Services (§2651)              | Other                                |

Revised 1/2016