#### FORM R-1A

## INITIAL DECLARATION OF ESTIMATED INSURANCE PREMIUMS LICENSE TAX INSTRUCTIONS

#### General Instructions

- All insurance companies commencing business in Virginia must pay their estimated insurance premiums license tax for the calendar year to the Department of Taxation before the Bureau of Insurance issues the license.
- Use an estimate of direct gross premium income expected to be derived in Virginia from the commencement date through December 31.
- Filing and Payment Options:
  - 1.- File and pay online at www.tax.virginia.gov.
  - 2.- Complete Form R-1A to register for the insurance premiums license tax. Submit Form R-1A and your payment with your Business Registration Application (Form R-1).

Mail to: Virginia Department of Taxation

**PO Box 1114** 

Richmond, VA 23218-1114

Fax to: **804-367-2603** 

If there is an amount due for estimated insurance premiums license tax on Form R-1A, you <u>must</u> mail Form R-1A and your payment with your Business Registration Application (Form R-1) to the addrees above.

- You must complete Form R-1A even if the company's direct gross premium income amount is zero dollars.
- For more information, call the Office of Customer Services at (804) 367-8037 or visit www.tax.virginia.gov.

### INSTRUCTIONS FOR COMPLETING THE DECLARATION OF ESTIMATED INSURANCE PREMIUMS LICENSE TAX WORKSHEET (FORM R-1A)

- Enter the estimated direct gross premium income amount(s) for the calendar year in Column A of the worksheet as follows:
  - a. <u>Life & Accident and Health Insurance Companies</u> Enter the estimated direct gross premium income amount for the calendar year for each applicable line of business in Column A, Lines 1-4. Add the amounts in Column A and record the total for Column A on Line 5 of the worksheet.
  - b. <u>Fire, Casualty, and Title Insurance Companies that are NOT Mutual Insurance Companies</u> Determine the total estimated insurance premium income amount by performing the following calculation: Estimated Insurance Premium Income less Worker's Compensation Premium. Enter this total on Line 6 in Column A of the worksheet.
  - c. <u>Fire, Casualty, and Title Insurance Companies that are Mutual Insurance Companies</u> Determine the total estimated insurance premium income amount by performing the following calculation: Estimated Insurance Premium Income less Worker's Compensation Premium, less Dividends to Policyholders. Enter this total on Line 6 in Column A of the worksheet.
- 2. If the total estimated direct gross premium income amount(s) in Column A is \$0.00, check the box above the signature line marked "Declaration of estimated direct gross premium income is \$0.00 for the remainder of the calendar year." Fax the worksheet to (804) 367-2603 or mail to the address indicated above.
- 3. If the total estimated direct gross premium income amount(s) in Column A is greater than \$0.00, multiply the amount(s) in Column A by the applicable tax rate(s) in Column B, and then enter the premiums license tax amount(s) in Column C of the worksheet.
  - Life & Accident and Health Insurance Companies Total the tax amounts in Column C on Line 5.
- 4. Sign, date and, enter the contact phone number. Fax the worksheet to (804) 367-2603 or mail to the address indicated above.

### Form R-1A

VA Dept. of Taxation (Rev 03/13)

# VIRGINIA DEPARTMENT OF TAXATION INITIAL DECLARATION OF ESTIMATED INSURANCE PREMIUMS LICENSE TAX

# Go online and use i-Reg...it is faster and easier than completing this form! www.tax.virginia.gov

Use this form to make an initial declaration of your estimated insurance premiums license tax. Submit this form with your Business Registration Application (Form R-1).

Business Name (Full legal name of the business)						
Physical Street Address			N/	NAIC Number (5-digit code)		
City or Town			St	ate	Z	IP Code
	Column A	Co	olumn B	<b>,</b>	Co	olumn C
DECLARATION OF ESTIMATED INSURANCE PREMIUMS LICENSE TAX WORKSHEET	Estimated Direct Gross Premiums Income	Rate			Initial Insurance Premiums License Tax	
LIFE & ACCIDENT and HEALTH INSURANCE COMPANIES:						
1. Life	\$	Х	2.25%	=	\$	
2. Disability & Double Indemnity	\$	X	2.25%	=	\$	
3. Accident & Sickness	\$	X	2.25%	=	\$	
4. Industrial Sick Benefit	\$	X	1.00%	=	\$	
5. TOTAL	\$	-			\$	
<b>6. FIRE, CASUALTY, and TITLE INSURANCE COMPANIES:</b> All lines of insurance, excluding workers' compensation premium and, as applicable to mutual insurers, dividends to policyholders.	\$	. X	2.25%	=	\$	
Check here if: Declaration of estimated direct gross premium income declare that this declaration has been examined by me and, to the					complete.	
declare that this declaration has been examined by me and, to the					complete.	
declare that this declaration has been examined by me and, to the	best of my knowledge and belief	f, it is tru			complete.	
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