



**TO:** All Insurers Authorized to Transact Business in the State of Ohio  
**FROM:** Gary W. Burchfield, Assistant Chief - Taxes & Admissions  
Office of Risk Assessment  
**DATE:** December 9, 2008  
**RE:** Premium Tax and Other Filing Forms Due to be Filed in 2009

**IMPORTANT NOTICE:** *Many of the 2009 annual and interim filings are now paperless, including tax returns, and must be filed electronically ONLY. Please see the instructions below and the Checklists on our website for additional details.*

The Office of Risk Assessment will be posting 2009 filing forms and information on the Ohio Department of Insurance (ODI) website in early January. As indicated in the filings *Checklists*, some forms must be obtained from outside sources or provided by the company. All state-supplied forms, other than tax forms, can be viewed and printed using Adobe Acrobat Reader version 5.0 or above. Alternatively these forms can be filled in and printed using Microsoft Word.

*For annual as well as quarterly and interim filings, we encourage you to follow the guidance contained in the filings Checklists on our website at [www.ohioinsurance.gov](http://www.ohioinsurance.gov). To view your *Checklist*, simply go to our website and click on Company Services, Financial Regulation, Annual Filing Requirements, and then on the appropriate company type (P&C, L&H, etc.). Clicking on a form within a *Checklist* will take you directly to the selected form or, in the case of tax forms, to our secured logon. Alternatively, you can access forms, other than tax forms, directly by clicking on “ODI Forms” on our homepage.*

## **FILING TAX RETURNS**

**Hardcopy tax returns with original signatures are no longer required or accepted for current year taxes. DO NOT FILE HARDCOPY TAX RETURNS.**

Once again this year, tax forms must be accessed and filed online by the statutory due date *through our secured logon using the unique User ID previously assigned to your company by the ODI, and your current password*. If this is the first year for your company to file an Ohio premium tax return, or if you lost your User ID please have your treasurer email [taxes@ins.state.oh.us](mailto:taxes@ins.state.oh.us) as soon as possible for the necessary forms to fill out. If you have your User ID, but not your password, enter our secured logon and answer the challenge question. The system will send your password to the e-mail address last recorded in our system. If that email address is no longer valid, you will need to email [taxes@ins.state.oh.us](mailto:taxes@ins.state.oh.us).

**PLEASE, DO NOT TRY TO CREATE A NEW USER ID AND PASSWORD USING THE ODI SECURED LOGON SCREEN. THE USER ID AND PASSWORD GENERATED THROUGH THE SECURED LOGON WILL NOT WORK FOR THIS APPLICATION.**

Accredited by the National Association of Insurance Commissioners (NAIC)

Consumer Hotline: 1-800-686-1526

Fraud Hotline: 1-800-686-1527

OSHIP Hotline: 1-800-686-1578

TDD Line: (614) 644-3745

(Printed in house)

### **Filing Tax Returns-Continued**

When logged on to our secured website, remember that the system locks your document automatically after a period of several minutes of inactivity. You may receive a “system unavailable” message, which means you have been locked out of our system and ***all unsaved data has been lost***. To avoid being locked out, be sure to “save” or “enter” at least once every ten minutes. Also, be sure to update your secured logon with your current user information or you will not be able to submit your tax return and you will not be able to access your challenge questions in the event you forget your password.

Required documentation must be attached to your tax return electronically using the “Attachment” button on the last page of the return. Select the attachment button multiple times for multiple attachments. Do NOT submit state pages, Schedule T, or copies of the Ohio tax return. For foreign insurers, it is NOT necessary to attach a copy of your home state tax return unless it is needed to justify a specific deduction taken on the Ohio return. Most electronic format types are acceptable.

Should you have any questions on filing requirements or forms, you can contact Susan Shidaker at (614) 644-2566 or [susan.shidaker@ins.state.oh.us](mailto:susan.shidaker@ins.state.oh.us). ***To minimize response time, tax questions should be e-mailed to our tax return staff at [taxes@ins.state.oh.us](mailto:taxes@ins.state.oh.us). Please do not call us during tax season unless it is absolutely necessary. Please use email, as our email is continually monitored from 7:00AM to 5:30PM during the work week.***

***Except for Tax Summary forms INS7214 and INS7215 and tax payments*** (see “Payment of Tax Return Balances Due” below), send all required hardcopy filings listed on your *Checklist* (**DO NOT SEND HARDCOPY TAX RETURNS AT ALL TO ANYONE**) to:

Ohio Department of Insurance  
Office of Risk Assessment  
50 W. Town St., 3<sup>rd</sup> Floor, Suite 300  
Columbus, OH 43215

### **Payment of Tax Return Balances Due**

**Foreign and alien authorized insurers subject to tax:** Show your October 15th advance payments on Form INS7215, **Foreign/Alien Insurance Tax Summary**, under “advance payments” when submitting payment to the Treasurer of State for the balance due on your annual premium tax return. **DO NOT ENTER YOUR ADVANCE PAYMENT ON YOUR TAX RETURN.** To access Tax Summary forms, select “ODI Forms” on the upper left-hand side of our homepage.

**Ohio domestic insurers subject to tax:** No payment is due with your franchise tax return. You will be invoiced for the amount due. Show your October 15th advance payments on Form INS7214, **Domestic Insurance Tax Summary**, under “advance payments” when submitting payment to the Treasurer of State for the balance due on your annual Fire Marshal Tax Return. **DO NOT ENTER YOUR ADVANCE PAYMENT ON YOUR TAX RETURN.** To access Tax Summary and other forms, select “ODI Forms” on our homepage.

**Payment of Tax Return Balances Due—Continued**

Make checks payable to “**Treasurer, State of Ohio.**” Send your payment and Tax Summary form (INS7214 OR INS7215) to:

**Mailing Address for Tax Payments**

**Treasurer of State of Ohio  
P.O. Box 163458  
Columbus, OH 43216-3458  
Attention: Kelly Alvis**

**Overnight and Hand Delivery**

**Treasurer of State of Ohio  
30 East Broad Street, 9<sup>th</sup> Floor **REV. MGT.**  
Columbus, OH 43215  
Attention: Kelly Alvis**

**DO NOT SEND TAX PAYMENTS OR TAX FORMS TO THE DEPARTMENT OF INSURANCE.**

Please direct questions regarding invoices and account balances to Kelly Alvis at (614) 752-8483, via fax at (614) 485-6874 or via e-mail at **kelly.alvis@tos.state.oh.us**.

For electronic funds transfer registration and EFT-related questions, please call toll-free 1-877-338-6446.

**ALL** tax return questions should be directed to **taxes@ins.state.oh.us**. Please direct other forms filing questions to Susan Shidaker at **susan.shidaker@ins.state.oh.us** .

**DON'T FORGET**

**TAX RETURNS ARE TOTALLY PAPERLESS. DO NO FILE HARDCOPY TAX RETURNS.**

**ALL TAX PAYMENTS** must be sent to the **Treasurer of State of Ohio, along with your Tax Summary (INS7214 and INS7215).** **Do NOT send a copy of the Tax Summary to the Department of Insurance. Do NOT send Tax Summary forms to the Treasurer of State if no balance is due. Do NOT send tax payments to the Department of Insurance.** Checks received by the Department of Insurance may be returned and subject to penalties.

**Estimated Taxes-Authorized Insurers**

Ohio does **NOT** require authorized insurance companies to make **quarterly** estimates of premium, franchise or fire marshal taxes. However, all insurance companies filing an Ohio premium and/or fire marshal tax return for the previous year will **automatically** be billed in September of each year by the Treasurer of State of Ohio for an **advance tax payment** due October 15. The amount calculated and invoiced by the Treasurer of State of Ohio equals one-half of the prior year's tax liability before applicable credits. **You must return a copy of your invoice with your payment to the Treasurer of State or your check will be returned.** Penalties and interest may be assessed for late payments.