



ARKANSAS INSURANCE DEPARTMENT
ACCOUNTING DIVISION
1200 WEST THIRD STREET
LITTLE ROCK, AR 72201-1904
PHONE (501) 371-2605
www.insurance.arkansas.gov

PREMIUM TAX FILING INSTRUCTIONS
DOMESTIC FEDERALLY FACILITATED
MARKETPLACE (FFM) HEALTH INSURERS ONLY

All tax filings and payments must be received on or before March 1, 2016; the Department does not accept the postmark date. No authority exists for granting any extension of time for filing or payment. Any insurer that fails to report or pay tax will be subject to penalty in accordance with ACA 26-57-607.

The Department does not accept software forms. The forms must be completed and printed on our website.
www.insurance.arkansas.gov/accounting/divpage.htm

Mail the return, documentation and check to: **Arkansas Insurance Department**
Accounting Division
1200 West Third Street
Little Rock AR 72201-1904

For questions concerning the tax forms, contact the Accounting Division at (501) 371-2605 or email us at insurance.accounting@arkansas.gov

DO NOT INCLUDE WITH THE PREMIUM TAX FILINGS:

CORPORATE FRANCHISE TAX: Remit to the Office of the Secretary of State, Attention: Lisa Bruno, 1401 Capitol Ave., Victory Bldg., Suite 250, Little Rock AR 72201.
MAIL TO ADDRESS ON THE FORM

MANDATORY ARKANSAS
COMPREHENSIVE HEALTH INS
POOL (CHIP) If you have any questions, direct inquiries to (501) 370-2659 or <http://www.chiparkansas.org>
MAIL TO ADDRESS ON THE FORM

B. CREDITS:

- 7. AR Life & Health Guaranty Fund Assessment Credit \$(_____)
- 8. AR Comprehensive Health Ins Pool (CHIP) Credit \$(_____)
- 9. Affordable Neighborhood Housing Credit \$(_____)
- 10. Low Income Housing Tax Credit \$(_____)
- 11. AR Historic Rehab Income Tax Credit \$(_____)
- 12. Delta Geotourism Incentive Tax Credit \$(_____)
- 13. **SUBTOTAL** A(6) LESS B(7) THRU B(12) \$_____
- 14. Capital Development Corporation Tax Credit \$(_____)
- 15. Equity Investment Incentive Tax Credit \$(_____)

C. NET PREMIUM TAX DUE:

- 16. B(13) LESS B(14) THRU B(15) \$_____
FIGURE CANNOT BE LESS THAN ZERO

D. FEES:

- 17. Filing Annual Statement \$ 50.00
- 18. Certificate of Authority Renewal \$ 100.00
- 19. Total Fees Due \$ 150.00

E. PREMIUM TAXES AND FEES DUE:

- 20. Lines C(16) + D(19) \$_____
- 21. Less 2014 Quarterly Prepayments from below \$(_____)
- 22. **Net Payment Due** **\$_____**

MAKE CHECK PAYABLE TO THE STATE TREASURER OF ARKANSAS AND ATTACH TO THIS FORM.

2014 FORM AID AC FFM-EST-Q QUARTERLY PREPAYMENTS

First Quarter	check #	\$
Second Quarter	check #	\$
Third Quarter	check #	\$

SCHEDULE IC-PT**HEALTH INSURERS SALARY ANNUAL OFFSET**

Each authorized health insurer may take an annual credit for **non-commissioned** salaries and wages of the insurer's Arkansas employees as an offset against the 2.5% direct written tax on health insurance. The offset may not reduce tax due on health premiums by more than 80%. The employee must have been employed 6 months in Arkansas for the wages to qualify.

The Company **MUST** report as follows:

1. Number of non-commissioned Arkansas employees employed for a minimum of six (6) months as of the last day of the calendar year to which this report applies: _____.
2. Amount of **non-commissioned** salaries and wages paid to individuals listed in item 1 above:
_____.
3. Complete addresses of Company's Arkansas offices, which are staffed with individuals listed in Item 1.
 - a.
 - b.
 - c.

Attach additional sheets if necessary.

CHECKLIST

Required documentation for each credit take in Section B attached?..... YES NO

Completed Schedule IC-PT for Salary Credit?..... YES NO

Signed and notarized Affidavit?..... YES NO

Check Payable to STATE TREASURER OF ARKANSAS attached?..... YES NO

AFFIDAVIT

State of _____ County of _____

Comes _____ and states on oath that he/she is the

_____ of _____
(Title) (Name of Company)

and that the foregoing statements are true and correct as shown by the records of said Company.

(ORIGINAL SIGNATURE OF OFFICER)

Subscribed and sworn to or affirmed before me, the undersigned Notary Public, on this the _____ day of _____, 20_____

NOTARY PUBLIC

My Commission Expires _____