

**Unauthorized Insurer's Tax Form**  
Reporting Instructions Pursuant to AS 21.33.055

**Tax Report due on or before March 1 with payment of premium tax due (postmark accepted).**

- For unauthorized insurance not procured through a surplus lines broker per AS 21.34, or filed as independent procurement per AS 21.33.061, every nonadmitted insurer must pay on or before March 1 a premium receipts tax of 3.7 percent of gross premiums written for the insurance other than wet marine insurance, where Alaska is the home state of the insured, and must pay a premium receipts tax of three-quarters of one percent of gross premiums charged for wet marine and transportation insurance, where Alaska is the home state of the insured, in accordance with AS 21.33.055.

“**home state**,” for purposes of determining the home state of an insured in a multistate placement of nonadmitted insurance, is defined as follows:

(A) except as provided in (B) of this paragraph, “home state” means, with respect to an insured,

(i) the state in which an insured maintains its principal place of business or, in the case of an individual, the individual’s principal residence; or

(ii) if 100 percent of the insured risk is located out of the state referred to in (i) of this subparagraph, the state to which the greatest percentage of the insured’s taxable premium for that insurance contract is allocated’

(B) if two or more insured from an affiliated group are named insureds on a single policy, “home state” under (A) of this paragraph is based on the member of the affiliated group that has the largest percentage of premium attributed to it under the insurance contract;

- **Part 2:** For an insurance company filing this tax report, please attach a copy of the annual statement Alaska state page showing premiums written.
  - **Gross premium includes all consideration collected or paid for insurance including assessments, membership fees, policy fees, inspection fees, finance charges, and dividends used to pay for premium not already in premium on state page of annual statement.**
- **Part 3:** For surplus lines brokers or producers filing this tax report, please attach a list of policies written to include: insured name and address, policy number, insurance company, effective date or invoice date for endorsement, premium written and how the policy meets the definition of wet marine & transportation, if that is the type of policy reporting on.
- Mail the form to the address above with payment to the Alaska Division of Insurance.
- **NEW:** Payment may be made by credit card and emailing tax form. Please email form to Rebecca Nesheim at [rebecca.nesheim@alaska.gov](mailto:rebecca.nesheim@alaska.gov) who will then send an email to the contact with a credit card payment request.

**REMINDER:** If the tax is not paid on or before March 1, the tax may be increased by a late payment fee of \$1,000 or ten percent of the tax due, whichever is greater, plus interest will be assessed at one percent of the tax due until paid and a penalty not to exceed \$100 a day or 25 percent of the tax due, whichever is greater.

**Unauthorized Insurance and Wet Marine & Transportation Tax Report**  
(To be postmarked on or before March 1)

Part 1:

1. Gross Premium: Unauthorized Insurance: \_\_\_\_\_ X 3.7% \$ \_\_\_\_\_
2. Gross Premium: Wet Marine and Transportation Insurance: \_\_\_\_\_ X .75% \$ \_\_\_\_\_
3. Total Tax Due (lines 1 + 2)..... \$ \_\_\_\_\_
4. Late Payment fee **(only if assessed by the division)**
  - (\$1,000 or 10% of tax due, whichever is greater) ..... \$ \_\_\_\_\_
  - Interest (1% per month of tax due) ..... \$ \_\_\_\_\_
  - Late Payment Penalty (\$100 per day of 25% of tax due, which is greater)..... \$ \_\_\_\_\_

Part 2:

Name of Insurance Company		For the Calendar Year of:
Mailing Address	City, State, and ZIP Code	Organized Under the Laws of:
Contact Name	Phone Number	E-mail

I, \_\_\_\_\_, certify that I am the \_\_\_\_\_ of the above-named insurance company; and that the Unauthorized Insurance and Wet Marine & Transportation Tax Report of premium and taxes is a complete, true and correct statement of all premiums and taxes on all business written as shown on the attached annual statement exhibit where Alaska is the home state of the insured for the year ending December 31, \_\_\_\_\_.

\_\_\_\_\_  
(President – Secretary)

Part 3:

Name of Broker/Producer	AK License No.	For the Calendar Year of:
Mailing Address	City, State, and ZIP Code	
Contact Name	Phone Number	E-mail

I, \_\_\_\_\_, certify that I am a producer/broker of the above-named Alaska license, and that the Unauthorized Insurance and Wet Marine & Transportation Tax Report of premiums and taxes is a complete, true and correct statement of all wet marine & transportation insurance or unauthorized insurance written as shown on the attached list for insurance where Alaska is the home state of the insured for the year ended December 31, \_\_\_\_\_.

\_\_\_\_\_  
(Producer/Broker)