



**STATE OF TENNESSEE
DEPARTMENT OF COMMERCE AND INSURANCE
FINANCIAL AFFAIRS SECTION / ANALYTICAL UNIT 0576
500 JAMES ROBERTSON PARKWAY
NASHVILLE, TENNESSEE 37243
(615) 741-1670**

TO: SELF INSURED POOLS TRANSACTING BUSINESS IN THE STATE OF TENNESSEE

RE: FILING STATEMENT OF PREMIUMS AND FEES FOR TAXATION

Enclosed, please find the tax form for filing "Statement of Premiums and Fees for Taxation" for the Pool's immediate prior fiscal year.

PLEASE NOTE: Each Pool's premium tax and surcharge payments are due on or before the last day of the sixth month following the end of the Pool's fiscal year. All such taxes shall not be considered as paid on or before the due date unless the tax return and payment are actually received in the department on or before the appropriate due date as prescribed by Tenn. Code Ann. § 50-6-205(c)(5). However, a tax return with payment will be considered "timely filed" provided such premium tax return and payment bears a **United States Post Office Cancellation Mark** stamped on the envelope of no later than the appropriate quarterly due date. A company meter date or postage stamp **will not** be acceptable as competent evidence that the tax return was timely filed if the tax return is received in the department after the due date, unless it is cancelled over by the U.S. Postal Service. It is advised, if your Pool feels the tax return may be received in the department after the appropriate due date, that certified mail with a U.S. Postal Cancellation Stamp on the receipt be obtained, a certificate of mailing, or request that the U.S. Postal authorities cancel over the postage in your presence. Based upon past experience, the U.S. Post Office does not always cancel over company metered mail. **No grace period is allowed for late filing of the premium tax return. Any Pool failing to timely pay the appropriate tax and surcharge shall be subject to the penalties and sanctions set forth in § 56-4-216.**

Premium tax returns and payments thereon must be mailed to a separate post office box number. Any materials, which do not pertain to premium tax, should be sent under separate cover. The address for **PREMIUM TAX RETURNS** is as follows:

TENNESSEE DEPARTMENT OF COMMERCE AND INSURANCE
Division of Insurance
P.O. Box 198983
Nashville, TN 37219-8983

HOWEVER, PLEASE NOTE: If the tax return is mailed via overnight courier, the following address should be used:

TENNESSEE DEPARTMENT OF COMMERCE AND INSURANCE
FINANCIAL AFFAIRS SECTION / ANALYTICAL UNIT 0576
ATTENTION: PREMIUM TAX SECTION
500 James Robertson Parkway, 4th Floor
Nashville, TN 37243

Any questions should be directed to the department's, Tax Audit Unit, phone (615) 741-1670.