



**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: PREPAID LIMITED HEALTH SERVICES ORGANIZATIONS TRANSACTING BUSINESS IN THE TENNCARE PROGRAM OF THE STATE OF TENNESSEE

RE: FILING STATEMENT OF PREMIUMS AND FEES FOR TAXATION

Following you will find tax form for filing "Statement of Premiums and Fees for Taxation" for the period January 1 through December 31 for the prior year.

PLEASE NOTE: All such taxes shall not be considered as paid on or before March 1 unless the tax return and payment are actually received in the department on or before March 1, except that 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 March 1. 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. If your company feels the tax return may be received in the department after March 1, it is advised 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 will be allowed for late filing of the premium tax return.**

Any other materials or forms which do not pertain to premium taxes should be sent under separately. **DO NOT** include the Statement of Premiums and Fees for Taxation in the Annual Statement mailing.

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

Effective July 1, 2009 Tenn. Code Ann. §56-32-124(a) was amended to change the premium tax rate from two percent (2%) to five and one-half percent (5.5%).

Premium Tax Forms Website: <http://www.state.tn.us/commerce/insurance/healthcompanyRes.shtml>

Should you have any questions, please contact the Premium Tax Section at (615) 741-1670.



STATE OF TENNESSEE
 THE DEPARTMENT OF COMMERCE AND INSURANCE
 P.O. BOX 198983
 Nashville, TN 37219-8983
 (615) 741-1670

**STATEMENT OF PREMIUMS AND FEES FOR TAXATION
 (To be Filed On Or Before March 1)**

PREPAID LIMITED HEALTH SERVICES ORGANIZATIONS

FOR DEPARTMENT USE ONLY

CI387 121/975 _____

CI360 880/992 _____

CI362 880/993 _____

Posted by

Amended

Company Name	Contact Person		
Address (No. & Street)	E-Mail Address	Calendar Year	NAIC CO.CODE <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
City, State & Zip	Phone Number/ Fax number	Date Admitted to TN	Domiciliary State

	Premiums	Tax
1. Premium Tax (5.5% of all TennCare dollars collected from an enrollee or on an enrollee's behalf)	\$	\$
2. Amount Paid TN Dept. of Commerce & Insurance Previous Three Quarters		\$
3. Total Tax Amount Due (Line 1 minus Line 2)		\$
4. Annual Statement Filing Fee		\$ 100.00
5. Renewal Fee for Certificate of Authority		\$ 100.00
6. Total Amount Due (Sum of Lines 5 thru 7)		\$

Make remittance payable to: TENNESSEE DEPT. OF COMMERCE & INSURANCE

Audited By _____ Date ____/____/____

STATEMENT OF PREMIUMS AND FEES FOR TAXATION MUST OBTAIN ORIGINAL SIGNATURE AND NOTARY

STATE OF _____ COUNTY OF _____

I, _____, do hereby make oath that I am _____
 (Officer's Name) (Official Title)

of the _____
 (Company Name)

and that the foregoing Statement of Premiums and Fees for Taxation is true to the best of my knowledge, information and belief.

 Signature of Officer

 Notary Public

Subscribed and Sworn before me _____
 Date

(SEAL)

My commission expires _____
 Date

TENNESSEE STATUTES APPLICABLE TO PREMIUM TAXES

Tax on Premiums _____	Tenn. Code Ann. § 56-32-124
Annual Statement Filing Fee _____	Tenn. Code Ann. § 56-51-152
Renewal of Certificate of Authority Fee _____	Tenn. Code Ann. § 56-51-145
Failure to File Tax Return Within Time Prescribed _____	Tenn. Code Ann. § 56-51-145
	Tenn. Code Ann. § 56-4-216