

NEW FOR 2013

Effective for taxable years beginning on and after January 1, 2013, the administration of the insurance premiums license tax has been transferred from the Virginia Bureau of Insurance (BOI) to the Department of Taxation (the Department). Responsibilities transferred to the Department include the processing of tax returns; handling of related payments and billing; customer service functions; and all insurance premiums license tax collections and auditing duties. Additionally, the Department will administer the retaliatory cost assessment on certain foreign insurance companies, as well as oversee the retaliatory costs tax credit for certain domestic insurance companies.

The BOI will continue to be responsible for the licensing of insurance companies. In the event that a taxpayer fails to pay its insurance premiums license tax, the BOI will be permitted to suspend or revoke the insurer's license upon notification from the Department. The BOI will continue to administer the annual maintenance fund assessment, as well as assessments for the Fire Programs Fund, the Dam Safety, Flood Prevention and Protection Assistance Fund, and the programs to reduce losses from motor vehicle thefts, and insurance fraud.

GENERAL INFORMATION

The Department's website, www.tax.virginia.gov, has information to help you with your tax filing responsibilities. If you cannot find what you are looking for, try our Live Chat feature. A representative is available online to assist you.

eForms: File and pay your estimated tax online for free. Simply complete the online version of the paper estimated voucher by entering the tax information as you would if you were completing a paper form.

Business iFile: An online version of the estimated voucher allows you to enter tax information as you would if you were completing a paper form and schedule your date of payment.

EFT Credit: Electronically send your tax payment. See our Electronic Payment Guide for details.

e-Subscriptions: With our free e-Subscription service, we'll send you e-mails on topics you select. You can even get reminders about upcoming return due dates. Sign up today on our website!

Forms Online: Virginia tax forms are available for download.

Secure E-mail: Use our iFile Secure Message Center.

Other Inquiries: Call **804-367-8037** or write **Virginia Department of Taxation, PO Box 1115, Richmond, VA 23218-1115**. Do not mail returns to this address.

**INSTRUCTIONS FOR 2013
DECLARATION OF ESTIMATED TAX FOR THE INSURANCE PREMIUMS LICENSE TAX**

FILING REQUIREMENTS - Any company with annual direct gross premiums license tax liability that is expected to exceed \$3,000 (after tax credits) is required to file estimated payments. Declarations must be dated and signed by a company officer. **For more information, call the Office of Customer Services at (804) 367-8037.**

WHERE TO FILE AND PAY - You can file and pay online at www.tax.virginia.gov. For paper filing, file the declaration with the **Virginia Department of Taxation, PO Box 26179, Richmond, VA 23260-6179**. The declaration must be accompanied by a check or money order made payable to the Virginia Department of Taxation for the amount of the installment due.

WHEN TO FILE AND PAY - Insurance companies should follow the declaration and payment schedule shown in the table below.

FAILURE TO PAY - Underpayment of estimated insurance premiums license tax will generally result in an addition to the tax from the due date of the installment until paid, or until the due date for filing the annual return, whichever is earlier. If the company has an underpayment of estimated tax and believes an addition to the tax should not be assessed, Form 800C, Underpayment of Virginia Estimated Premiums License Tax, must be attached to the company's premiums license tax return along with schedules that support the applicable exception.

DECLARATION AND PAYMENT SCHEDULE

The date the declaration is to be filed and the number and amount of installments to be paid is determined in accordance with the following table.

| If the requirements are first met— | The declaration shall be filed on or before— | The number of installments to be paid is— | The following percentages of the estimated tax shall be paid on or before the 15th day of — | | | |
|--|--|---|---|---------|-----------|----------|
| | | | April | June | September | December |
| before the 1st day of the 4th month of the taxable year | April 15 | 4 | 25% | 25% | 25% | 25% |
| after the last day of the 3rd month and before the 1st day of the 6th month of the taxable year | June 15 | 3 | | 33 1/3% | 33 1/3% | 33 1/3% |
| after the last day of the 5th month and before the 1st day of the 9th month of the taxable year | September 15 | 2 | | | 50% | 50% |
| after the last day of the 8th month and before the 1st day of the 12th month of the taxable year | December 15 | 1 | | | | 100% |

Estimated Tax Worksheet
(This is your record - retain for your files)

| | Estimated Direct Gross Premiums | | Rate | | Initial Premiums License Tax |
|--|------------------------------------|--|---------|---|---------------------------------|
| LIFE & ACCIDENT and HEALTH INSURANCE COMPANIES: | | | | | |
| Life | \$ | | X 2.25% | = | \$ |
| Disability & Double Indemnity | \$ | | X 2.25% | = | \$ |
| Accident & Sickness | \$ | | X 2.25% | = | \$ |
| Industrial Sick Benefit | \$ | | X 1.00% | = | \$ |
| TOTAL | \$ | | | | \$ |
| FIRE, CASUALTY and TITLE INSURANCE COMPANIES: | | | | | |
| All lines of insurance (except Workers' Compensation) less dividends to policyholders of Mutual Insurance Companies . | | | | | |
| | \$ | | X 2.25% | = | \$ |

1. Complete the Estimated Tax Worksheet below to compute your estimated tax for 2013.

- A. Estimated tax payable this year from above worksheet. Enter this amount on Line 2 of the voucher..... 1A. \$ _____
- B. If first filing is on or before:
- April 15, 2013 enter 1/4 of Line 1A here.
- June 15, 2013 enter 1/3 of Line 1A here.
- Sept. 15, 2013 enter 1/2 of Line 1A here.
- Dec. 15, 2013 enter amount on Line 1A here..... 1B. \$ _____

2. Enter the estimated payment amount from Line 1B (above), on Line 3 of the first voucher.

3. The amount of SUBSEQUENT installment payments due (to be shown on Line 2 of the appropriate voucher) will be the amount shown on Line 1B (above).

HOW TO COMPLETE THE FORM 800ES VOUCHERS

- Enter your Virginia tax account number.
- Enter the federal employer identification number, NAIC/License number, name, address, city, state and ZIP code on each voucher.
- Enter on Line 2 of the voucher the amount shown on Line 1A of the worksheet.
- Enter on Line 3 of the voucher the amount of your payment shown on Line 1B of the worksheet.
- Sign the first voucher you file and detach. You need not sign SUBSEQUENT vouchers UNLESS you are amending your estimate.
- Attach a check or money order made payable to the Virginia Department of Taxation to the voucher and mail it to the **Virginia Department of Taxation, PO Box 26179, Richmond, VA 23260-6179**. PRINT YOUR VIRGINIA TAX ACCOUNT NUMBER ON YOUR CHECK OR MONEY ORDER. Fill in the following Estimated Tax Payment Record for your own personal tax record.
- For each SUBSEQUENT installment, enter your payment on Line 3 of the voucher, attach your check or money order before mailing it. Be sure to print your Virginia tax account number on your check or money order.

HOW TO AMEND FORM 800ES

If it is necessary to amend Form 800ES, follow these steps:

- Fill out the Amended Computation schedule below.
- Enter the revised amounts of estimated tax and payment from Line 4 below on the NEXT voucher due.
- File online or sign the voucher, detach, and mail with required payment on or before required due date.
- For each subsequent installment, enter the payment on Line 3 of the voucher, and attach a check or money order before mailing. Be sure to print your Virginia tax account number on your check or money order.

| Amended Computation | |
|--|---------------|
| (Use if estimated tax is changed after declaration has been filed.) | |
| | Amount |
| 1. Amended estimated tax. (Enter here and on Line 2 of the next voucher due.) | \$ |
| 2. Payments made or credits applied against 2012 declaration..... | \$ |
| 3. Unpaid balance (Line 1 minus Line 2) | \$ |
| 4. Amount to be paid (Line 3 divided by number of remaining installments). Enter here and on Line 3 of the next voucher due..... | \$ |

2013 ESTIMATED TAX PAYMENT RECORD

| | DATE | CHECK OR MONEY ORDER NO. | AMOUNT | AMOUNT OF CREDIT APPLIED | TOTAL AMOUNT PAID |
|-------------------------------|------|--------------------------|--------|--------------------------|-------------------|
| PAYMENT MADE WITH DECLARATION | | | \$ | \$ | \$ |
| SECOND PAYMENT | | | \$ | \$ | \$ |
| THIRD PAYMENT | | | \$ | \$ | \$ |
| FOURTH PAYMENT | | | \$ | \$ | \$ |
| TOTALS | | | \$ | \$ | \$ |

**Please cut along dashed lines below.
File Vouchers in Number Sequence
Order 1, 2, 3, 4.
Do not submit this entire page.**

2013 Form 800ES
(DOC ID 800)

If you file electronically, do not file this voucher.

**Virginia Insurance Premiums License Tax
Estimated Payment Voucher
Virginia Department of Taxation
PO Box 26179, Richmond, VA 23260-6179
(804) 367-8037**

VOUCHER 2
Due 6/15/2013

| |
|-------------------|
| Office Use / / |
|-------------------|

00000000000000000000 8008888 000000 02

VA Account Number **39-**

| | |
|------------------------------|----------------|
| Federal Employer's ID Number | NAIC/License # |
| Company Name | |
| Address (Number and Street) | |
| City, State and ZIP Code | |

1. Taxable Year
2. Estimated tax for the year \$
3. Amount of this payment..... \$

| |
|-------------|
| 2013 |
| . |
| . |

— Do not write below this line. —

I declare that this declaration has been examined by me and to the best of my knowledge and belief, is true, correct and complete.

Signature _____ Date _____ Phone _____

2013 Form 800ES
(DOC ID 800)

If you file electronically, do not file this voucher.

**Virginia Insurance Premiums License Tax
Estimated Payment Voucher
Virginia Department of Taxation
PO Box 26179, Richmond, VA 23260-6179
(804) 367-8037**

VOUCHER 1
Due 4/15/2013

| |
|-------------------|
| Office Use / / |
|-------------------|

00000000000000000000 8008888 000000 01

VA Account Number **39-**

| | |
|------------------------------|----------------|
| Federal Employer's ID Number | NAIC/License # |
| Company Name | |
| Address (Number and Street) | |
| City, State and ZIP Code | |

1. Taxable Year
2. Estimated tax for the year \$
3. Amount of this payment..... \$

| |
|-------------|
| 2013 |
| . |
| . |

— Do not write below this line. —

I declare that this declaration has been examined by me and to the best of my knowledge and belief, is true, correct and complete.

Signature _____ Date _____ Phone _____

**Please cut along
dashed lines below.
File Vouchers in Number Sequence
Order 1, 2, 3, 4.**

Do not submit this entire page.

2013 Form 800ES
(DOC ID 800)

If you file electronically, do not file this voucher.

**Virginia Insurance Premiums License Tax
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Virginia Department of Taxation
PO Box 26179, Richmond, VA 23260-6179
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VOUCHER 4
Due 12/15/2013

| |
|-----------------------|
| Office Use / / |
|-----------------------|

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| | |
|------------------------------|----------------|
| VA Account Number 39- | |
| Federal Employer's ID Number | NAIC/License # |
| Company Name | |
| Address (Number and Street) | |
| City, State and ZIP Code | |

1. Taxable Year
2. Estimated tax for the year \$
3. Amount of this payment..... \$

| |
|-------------|
| 2013 |
| \$. |
| \$. |

— Do not write below this line. —

I declare that this declaration has been examined by me and to the best of my knowledge and belief, is true, correct and complete.

Signature _____ Date _____ Phone _____

2013 Form 800ES
(DOC ID 800)

If you file electronically, do not file this voucher.

**Virginia Insurance Premiums License Tax
Estimated Payment Voucher
Virginia Department of Taxation
PO Box 26179, Richmond, VA 23260-6179
(804) 367-8037**

VOUCHER 3
Due 9/15/2013

| |
|-----------------------|
| Office Use / / |
|-----------------------|

00000000000000000000 8008888 000000 03

| | |
|------------------------------|----------------|
| VA Account Number 39- | |
| Federal Employer's ID Number | NAIC/License # |
| Company Name | |
| Address (Number and Street) | |
| City, State and ZIP Code | |

1. Taxable Year
2. Estimated tax for the year \$
3. Amount of this payment..... \$

| |
|-------------|
| 2013 |
| \$. |
| \$. |

— Do not write below this line. —

I declare that this declaration has been examined by me and to the best of my knowledge and belief, is true, correct and complete.

Signature _____ Date _____ Phone _____