



**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: QUARTERLY FILING STATEMENT OF PREMIUMS AND FEES FOR TAXATION**

**Following you will find the tax form for filing "Statement of Premiums and Fees for Taxation" for June 1, August 20, and December 1.**

**PLEASE NOTE:** All such taxes shall not be considered as paid on or before each quarterly due date unless the tax return and payment are actually received in the department on or before the appropriate quarterly due date as prescribed by Tenn. Code Ann. § 56-4-205. 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 company feels the tax return may be received in the department after the appropriate quarterly 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.**

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

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

Quarterly Statement of Premiums and Fees for Taxation  
**PREPAID LIMITED HEALTH SERVICES ORGANIZATIONS**

**FOR DEPARTMENT USE ONLY**

CI 387 121/975 \_\_\_\_\_

Posted by \_\_\_\_\_

Company Name	Contact Person	Quarterly Due Date: <input type="checkbox"/> June 1 <input type="checkbox"/> August 20 <input type="checkbox"/> December 1	Calendar Year
Address (No. & Street)	E-Mail Address		NAIC CO.CODE □ □ □ □ □ □
City, State & Zip	Phone Number/ Fax number	Date Admitted to TN	Domiciliary State

**This Return Must Be Completed and Filed Even if There Were No Premiums Written**

	Premiums	Tax
1. Premium Tax (5.5% of all gross dollars collected from an enrollee or on enrollee's behalf during the reporting quarter)	\$ _____	\$ _____

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

**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 \_\_\_\_\_

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. § 56-51-152

Failure to File Tax Return Within Time Prescribed \_\_\_\_\_ Tenn. Code Ann. § 56-4-216