

Iowa Insurance Division
Calendar Year 2023 filing instructions and tax forms

ELECTRONIC FILING IS REQUIRED IN 2024 FOR TAX YEAR 2023
Electronic filing for 2023 submissions will be available beginning January 2, 2024

Beginning on January 1, 2019 for filings made for tax year 2018 and beyond all tax and application documents and payments will be made electronically. Any amended filings for tax year 2018 and after will also be filed electronically. The Division will no longer accept paper filings.

The Iowa Insurance Division, in conjunction with TriTech, has implemented an online premium tax application for insurers to prepare and submit their premium tax returns and payments electronically. Required documentation can easily be attached to the electronic filing.

The mandatory e-file program will affect all who file Premium Taxes and the Renewal of Certificate of Authority Fee Application.

<i>Premium Taxes and Fees</i>	E-file	Direct via Premium Pro® or click link below.
<i>Application for renewal of Certificate of Authority</i>	E-file	Direct via Premium Pro® or click link below.
		Visit filing website https://nonsub.tritechsoft.com/

Payments – Electronic Fund Transfer (ACH Debit or ACH Credit)

Insurers must contact their bank to have ACH Debit blocks removed from their account before submitting a payment. Please give your bank the IID ACH Company ID of **426004579X** to authorize the debit to pass through. Insurers must also verify that the Debit limit at their bank is high enough to allow the premium tax payment to process.

For insurers using the TriTech Premium Pro® tax software, direct e-filing options are available within the software program. For all other filers, you may access the Iowa e-filing program free of charge at the above link. For all technical questions regarding either e-filing system, please call TriTech at 800-380-6407, or e-mail: support@tritechsoft.com.

The addendum information for those choosing the ACH Credit option is available at:
https://tritechsoft.com/IAefile_notice.asp

Any paper documents and checks received will be shredded. The company will be subject to late fees if the electronic submission is then not completed timely.

Below is a list of the forms to be submitted for calendar year 2023

1. Premium Tax Return Calendar Year Ended December 31, 2023
2. Application for Renewal of June 1, 2024 Certificate of Authority
3. Ocean Marine Profit Tax (property and casualty companies only)
4. Premium Tax Prepayment Statement due June 1, 2024
5. Premium Tax Prepayment Statement due August 15, 2024
6. Annual Statement Filing Instructions Checklist

All licensed insurance companies must file documents 1 & 2 by **March 1, 2024**. Document 3 will only be filed by Companies that wrote Ocean Marine premium in Iowa in any year from 2020 – 2023. Documents 4 & 5, prepayment forms only need to be submitted by companies that had a premium tax liability of \$1,000 or more on the 2023 year end premium tax return. Each company will need to determine whether or not they need to submit the prepayment forms. Document 6 Annual Statement Filing Instructions checklists have guidance for all other filing requirements. Please note that requirements are different for Domestic and Foreign Insurers. Submission of the checklist will only be required for **Domestic Insurers** with their hard copy filings.

Any Insurer including a State Tax credit (line 41b of the Life Companies return, line 22b of the Other than Life Companies return) will be required to attach a copy of their Tax Credit Certificate and IA 148 Tax Credit Schedule to their tax return. The current revision of the 2022 IA 148 instructions and the 2023 IA 148 form are available at the following:

The 2023 IA 148 form: <https://tax.iowa.gov/forms/ia-148-tax-credits-schedule-41-148-23>

The 2023 IA 148 instructions: <https://tax.iowa.gov/forms/ia-148-tax-credits-instructions-41-153-23>

Foreign insurers will be required to attach a PDF copy of their signed annual Jurat page with their electronic premium tax return. 1st, 2nd and 3rd quarter jurat pages must be filed electronically in a PDF format at electronic.filing@iid.iowa.gov

Domestic Insurers will submit hard copies of Annual and Quarterly statements and all required filings to:

Iowa Insurance Division
1963 Bell Avenue, Suite 100
Des Moines, IA 50315

Any questions or concerns regarding premium tax returns or amended filings should be directed to the Insurance Division address or be electronically submitted to premium.tax@iid.iowa.gov