

Iowa Insurance Division
Risk Retention Group
Calendar Year 2025 filing instructions and tax forms

ELECTRONIC FILING REQUIRED IN 2026 FOR TAX YEAR 2025 & RENEWAL YEAR 2026

The Iowa Insurance Division, in conjunction with OPTins, has implemented a new online premium tax and renewal application for insurers to prepare and submit their premium tax returns and payments electronically.

All filings are mandated to be submitted electronically via the OPTins website <https://www.optins.org/>, except as noted.

Required documents are easily attached to the electronic filing. The Iowa e-filing program may be accessed at the above link. OPTins charges a flat fee of \$17.50 per filing. For all technical questions regarding e-filing system, please contact OPTins Product Assistance Help Desk @ optinshelp@naic.org or call 816-783-8500.

Any paper documents and checks received will be shredded.

Below is a list of the forms to be submitted in calendar year 2026

1. RRG Renewal Application
2. Premium Tax Return Calendar Year Ended December 31, 2025

All Risk Retention Groups must file documents 1 & 2 by **March 1, 2026**. The tax return is required even if there was no premium written in Iowa during the year, as the Jurat page is attached to the annual tax return.

All Risk Retention Groups 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 Follow the specific instructions for the electronic filings of the quarterly jurat pages in the filings instructions checklist.

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