

2023 Louisiana Annual Premium Tax Information

The 2023 Annual Premium Tax Statement (Form 1061) and the 2023 Annual Municipal Premium & Tax Report (Form 1076) are filed online through the [Industry Access Portal](#). Companies claiming the investment tax credit must also complete Form 1068C – 2023 Investment Tax Credit Report of Qualifying Assets. Companies claiming the military tax credit must complete Form 1425 – Military Discount Tax Credit Report. Both Form 1068C and Form 1425 are available on our website and must be scanned and uploaded to the Louisiana Department of Insurance along with the supporting documents. We also accept forms filed online through TriTech Software’s Premium Pro tax program.

How are health maintenance organizations taxed?

Health maintenance organizations are taxed at 5.5% instead of calculating the tax using the Form 1062A – Life, Accident and Health Tax Table per Act 1 of the 2016 2nd Extraordinary Session of the Louisiana Legislature.

I filed Form 1061 online using the Industry Access Portal. Why is some information already loaded?

Information such as prepayment amounts, overpayments, guaranty fund credits and CAPCO credits are automatically loaded into the online form to reduce filing errors.

What is the 2023 Annual Municipal Premium and Tax Report (Form 1076)?

Form 1076 allocates Louisiana premiums written to the various municipalities and parishes. There is an option to upload an excel spreadsheet containing the premium and tax allocation information in lieu of entering the information line by line. If you have problems accessing the online filing section, contact our Premium Tax Division.

Tax filings are done online but do balances have to be paid online?

You may elect to pay any balance due by check, online payment or EFT ACH credit. If you pay by check, please include the online payment coupon so it may be applied to the check correctly.

How much is the annual financial regulation fee?

The \$1,000 financial regulation fee, per Act 191 of the 2007 Louisiana Regular Session, is payable with Form 1061. Risk Retention groups do not have to pay this fee. Also, the fee is not included in the calculation of the net premium tax for Form 1071 quarterly prepayment purposes.



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