

# COMMONWEALTH OF VIRGINIA

ALFRED W. GROSS  
COMMISSIONER OF INSURANCE  
STATE CORPORATION COMMISSION  
BUREAU OF INSURANCE



P.O. BOX 1157  
RICHMOND, VIRGINIA 23218  
TELEPHONE: (804) 371-9741  
TDD/VOICE: (804) 371-9206  
<http://www.scc.virginia.gov/division/boi>

## Letter Replaced By Administrative Letter 2010-10

### STATE CORPORATION COMMISSION BUREAU OF INSURANCE

October 13, 2009

**Administrative Letter 2009-10**

**To: All Insurers Licensed and Recognized in Virginia**

**Re: Premium Tax and Assessment Practices and Procedures**

Pursuant to §§ 58.1-2526 and 38.2-406 of the Code of Virginia, the State Corporation Commission Bureau of Insurance has developed and **requires** the Virginia Tax Packet Payment Voucher (Payment Voucher) to be filed as part of the annual tax and assessment forms due March 1 of each year. The purpose of the Payment Voucher is to provide companies the ability to pay all amounts due with one check. **Payments not submitted with the Payment Voucher will not be processed.** Payments received without the Payment Voucher will be sent back to the insurer with instructions to file the Payment Voucher. Penalties and interest will apply to any payments made after the due date. The Payment Voucher must be downloaded from our website address at <http://www.scc.virginia.gov/division/boi/webpages/boiinstaxinsurancecinfo.htm> or requested from the Administrative Tax Unit at (804) 371-9096, if you do not have access to the website.

The State Corporation Commission Bureau of Insurance will no longer refund monies collected as a result of companies' failure to properly complete the Retaliatory Tax Report. Companies later determining that funds were paid in error will have to apply via a formal petition for the correction of taxes pursuant to § 58.1-2030 of the Code of Virginia. The application shall be by written petition, in duplicate and verified by affidavit.

Questions regarding this letter may be directed to:

Brian P. Gaudiose  
Deputy Insurance Commissioner  
Administrative Division  
State Corporation Commission  
P.O. Box 1157  
Richmond, VA 23218  
(804) 371-9078

Cordially,

Alfred W. Gross  
Commissioner of Insurance