Washington State
Office of the
Insurance Commissioner

Frequently Asked Questions

Who is required to use E-Tax?

All insurers licensed to do business in the State of Washington during the tax year must file an electronic tax form *even if no business was actually transacted within the State of Washington during that time*.

Additionally, all entities that pay an annual statement filing fee, certificate of authority fee and/or a registration fee must use E-Tax to complete their statement and retrieve their invoice.

How do I logon to the E-Tax system?

When your entity was initially authorized or registered with the Insurance Commissioner, user credentials were emailed using the E-Tax Contact information provided to the Office of Insurance Commissioner. If you are unsure of who your tax contact is, please contact us with your WAOIC# or NAIC# and we can help you.

When is the Regulatory Surcharge due?

July 15 of each year.

When are quarterly prepayments due?

Quarterly prepayments are due June 15, September 15 and December 15 of each year.

How are quarterly prepayments calculated?

The prepayment calculation uses the **Tax Due** on the tax form. For foreign companies, the greater of the two columns is used for the calculation. When the tax liability is $400 or greater, the prepayments are calculated as follows:

Quarter 1: 45% of tax due
Quarter 2: 25% of tax due
Quarter 3: 25% of tax due

If tax liability is less than $400, prepayments are not required.

When are the annual premium tax/fee forms due?

The completed electronic form and payments must be received by the Office of Insurance Commissioner on or before March 1 of each year. When the due date falls on a Saturday or Sunday, the next business day is considered timely.

I noticed that the Certificate of Authority renewal fee is on my form. What period is this for?

The Certificate of Authority fee that is on your form is for July 1 of the current year through June 30 of the following year. For example, if you are filing your 2012 form that is due March 1, 2013, the certificate of Authority fee on this form is for July 1, 2013 through June 30, 2014.

What types of payments are accepted?

The Office of Insurance Commissioner accepts e-Checks (debit ACH) or check payments. Please see **Ways to Pay** for more information.

My organization is entitled to a refund. How do I receive the refund?

Once we have received and audited your filing, we will process your refund, either by applying it to future prepayments or by issuing a refund check. No action is necessary by you to receive this refund.

Refunds that are less than or equal to your June 15 prepayment will be automatically applied to that prepayment.

If your entity does not have prepayments, a refund will be issued.

I submitted my company's tax return form last month but discovered I entered the wrong premium amount for a line of business. How do I correct my tax return?

You will need to file an amended tax form. Please refer to the **Amendment Filing** help page for detailed information.

How can I contact the Office of Insurance Commissioner?

For tax or surcharge-related questions, please email taxes@oic.wa.gov or call 360.725.7032.