

Georgia Firefighters' Pension Fund

C. Morgan Wurst
Executive Director

MEMO

TO: All Insurance Companies

Per the Official Code of the State of Georgia (OCGA 47-7-61) and the 1960-61 Opinion of the Attorney General (p. 267), a 1% premium tax shall be levied upon any insurer writing fire, lightning, and extended coverage; inland marine and allied lines; and windstorm insurance on property within the State of Georgia.

Please find enclosed two blank 2017 Annual Premium Tax Return Forms. **PLEASE RETURN TO THE PENSION FUND THE ONE WITH THE LABEL ATTACHED.** You may use the other copy for a worksheet and/or file copy. There is a link to the 2017 form available at our website on the bottom of the page at: www.gfpf.org/fund-forms/insurance-companies/

If the information on the mailing label is incorrect, please mark "X" on the label and include the correct mailing address information in blank space provided on the label.

Gross Direct Premiums Written, shown on this form, should be derived from (and reconciled to) data on Statutory Page of the Company's Annual Exhibit of Premiums and Losses, as filed with the Georgia Insurance Commissioner's Office, for the calendar year January 1, thru December 31, 2017.

FAIR PLAN PREMIUMS allocated by Georgia Underwriters Association (GUA) for year-end September 30, 2017, must be included in Gross Annual Premiums Written on the 2017 Annual State Page filed with the Georgia Insurance Commissioner's Office. A copy of the GUA 2017 Annual Premium Tax Return must be submitted to the Georgia Firefighters' Pension Fund as a reconciling item with additional GUA tax included in the premium tax total due on or before April 1, 2018.

Gross Direct Premiums excluded for property risk located in ISO rated Class 10 or above (unprotected) locations of Georgia, must be filed with supporting documentation disclosing specifically the Annual State Line, Policy Number, and the Unprotected Direct Premium Written. This must sum to the total premium amounts excluded from tax assessment. Georgia statutes authorize premium exclusion for property risk in ISO rated unprotected locations of the state prior to tax assessment; there are no other authorized reductions to tax assessments paid to the pension fund. The supporting policy data for unprotected policy premiums may be submitted in Excel format on a CD or by email to: accounting@gfpf.org

Additionally, there is no authorized exclusion for unprotected premium written for items 5-Inland Marine, 6-Private Passenger Auto, and 7-Commercial Auto. Georgia Code authorizes a substantial reduction of the 1% tax assessment concerning the above named unique classifications, and said rate reduction appropriately pro-rates premium for unprotected property risk.

Returns postmarked April 2, 2018, will be accepted as filed on time due to weekend. Please mail your Annual Premium Tax Return to our correct address since 2006:

GEORGIA FIREFIGHTERS' PENSION FUND
2171 East View Parkway
Conyers, GA 30013-5756

Note: Please mail ALL Annual Premium Tax Returns, inquires and correspondence to the above address. If you have questions, please do not hesitate to contact us:
Phone: 770-388-5757 Fax: 678-413-4227

PLEASE READ THE IMPORTANT NOTICES ON THE REVERSE OF THE ANNUAL PREMIUM TAX FORM.

2171 East View Parkway • Conyers • Georgia • 30013-5756
Telephone: 770-388-5757 or 1-866-374-0788 Facsimile: 678-413-4227
www.gfpf.org