

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.

To comply with the above, the enclosed 2021 Annual Premium Tax Return Form should be completed and returned with payment. The following link gives access to an electronic copy of the form for your use: www.gfpf.org/fund-forms/insurance-companies

Please provide the correct insurance company name, mailing address, contact name, phone number, and NAIC number for the reporting entity.

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, 2021.

FAIR PLAN PREMIUMS allocated by Georgia Underwriters Association (GUA) for year-end September 30, 2021, must be included in Gross Annual Premiums Written on the 2021 Annual State Page filed with the Georgia Insurance Commissioner's Office. A copy of the GUA 2021 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, 2022.

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 by email to: premtax@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.

Please mail completed forms and payment postmarked by April 1, 2022 to:

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

Returns may be submitted electronically by email to : premtax@gfpf.org. If you are interested in making payment by EFT or wire, send an email to premtax@gfpf.org to request payment instructions.

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
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