

Instructions

Exhibit of Fire Marshal Premiums

WARNING: Once you have submitted your return, you cannot go back and make changes. If you need to change or correct your filing, you must contact us to obtain an Excel file for amending your return.

DEFINITION OF PREMIUMS: Direct premiums means the amount of gross premiums including policy, membership and installment fees, less return premiums paid for cancellations, without consideration of reinsurance.

DO NOT SEND YOUR CHECK TO THE OHIO DEPARTMENT OF INSURANCE.

PAYMENT OF TAXES: On or before October 15th of each year, the company must pay to the TREASURER OF STATE OF OHIO an amount equal to one-half of the previous year's fire marshal tax. The company will be billed for this amount by the Treasurer of State of Ohio prior to October 15th based upon the company's Exhibit of Fire Marshal Premiums filed for the previous year. If you do not receive an October 15th invoice, please contact Donald Thomas at the Office of the Treasurer of State of Ohio as (614) 752-8482. The remainder of the tax must be paid at the time of filing the annual Exhibit of Fire Marshal Premiums by filing Form INS7214 and your check with The Treasurer of State.

FILING THIS RETURN:

1) Send your check for the amount due on line 4 of the return and Form INS7214 (Domestic Insurance Tax Summary) to the **Treasurer of State of Ohio** to arrive by March 1.

***Your check for the amount of line 4 **MUST** be mailed to the
TREASURER OF STATE OF OHIO
P.O. Box 163458
Columbus, OH 43216-3458

2) Complete your return online through the "Secured Login" icon on www.insurance.ohio.gov.

(3) Mail the Exhibit of Fire Marshal Premiums to the **Ohio Department of Insurance** at the address below to arrive by March 1. **DO NOT SEND** Form INS7214 or your check to the **Ohio Department of Insurance**.

OHIO DEPARTMENT OF INSURANCE
Office of Financial Regulation Services
50 W. Town St., 3rd Fl., Suite 300
Columbus, OH 43215

SECTION 3737.71 OHIO REVISED CODE - ADDITIONAL TAX PAID BY INSURANCE COMPANIES ON FIRE INSURANCE RECEIPTS; PURPOSE; DEDUCTIONS; FUND. "Each insurance company doing business in this state shall pay to the state in installments, at the time of making the payments required by Section 5729.05 of the Revised Code, in addition to the taxes required to be paid by it, three-fourths of one per cent on the gross premium receipts derived from fire insurance and that portion of the premium reasonably allocable to insurance against the hazard of fire included in other coverages except life and sickness and accident insurance, after deducting return premiums paid and considerations received for reinsurances as shown by the annual statement of such company made pursuant to sections 3929.30, 3931.06, and 5729.02 of the Revised Code. The money received shall be paid into the state treasury to the credit of the state fire marshal's fund, which is hereby created. The fund shall be used for the maintenance and administration of the office of the fire marshal and to defray the costs of operating the Ohio fire academy established by section 3737.33 of the Revised Code. The state fire marshal's fund shall be assessed a proportionate share of the administrative costs of the Department of Commerce in accordance with procedures prescribed by the director of Commerce and approved by the director of budget and management. Such assessment shall be paid from the state fire marshal's fund to the division of administration fund."

After a thorough study by this Department, the following percentages are deemed to be "reasonably allocable to insurance against the hazard of fire" for direct premiums written in Ohio and dividends allowable as a deduction from direct premiums written. Negative amounts are not permitted for any line of business in the calculation of the Fire Marshal Tax. **All negative amounts should be entered as a zero.**

LINES OF BUSINESS	Direct Premiums Written	Paid Dividends
Fire	100	100
Commercial Multiple Peril (Non-liability portion)	50	50
Special Multiple Peril	50	50
Farmowners Multiple Peril	35	35
Howowners Multiple Peril	40	40
Aircraft Physical Damage (Fire Portion Only)	20	20
Inland Marine	10	10
Auto Physical Damage (Excluding collision)	10	10
Earthquake	10	10
All other lines which include fire hazard	10	10