



Form with checkboxes for INITIAL RETURN, FINAL RETURN, AMENDED RETURN, ALIEN STOCK INSURER, ALIEN MUTUAL INSURER, FOREIGN STOCK INSURER. Includes fields for Name, Address, City and State, Zip Code, Country, and EMPLOYER IDENTIFICATION NUMBER.

SCHEDULE A Computation of Tax (See Instructions)

Table with columns: A. Payment, COLUMN A NET NYC PREMIUMS, COLUMN B\* PERCENTAGE TAXABLE, COLUMN C TAXABLE PREMIUMS (COLUMN A X COLUMN B). Rows include 1. Amount of FIRE premiums, 2. Amount of AUTO premiums, 3. Amount of premiums on HOME OWNERS insurance, etc.

\*Column B - Percentage of New York City premiums attributable to Fire Insurance
Note: Entries must be made in all appropriate columns including percentage taxable.



## GENERAL INFORMATION

### DEFINITIONS

1. **“Alien Insurer”** Any insurer incorporated or organized under the laws of any foreign nation, or of any province or territory not included under the definition of a foreign insurer.
2. **“Foreign Insurer”** Any insurer, except a mutual insurance company taxed under the provisions of Section 9105 of the Insurance Law, incorporated or organized under the laws of any state, as herein defined, other than this state.
3. **“Fire insurance corporation, association or individuals”** Any insurer, regardless of the name, designation or authority under which it purports to act, which insures property of any kind or nature against loss or damage by fire.
4. **“Loss or damage by fire”** Loss or damage by fire, lightning, smoke, or anything used to combat fire, regardless of whether such risks or the premiums therefore are stated or charged separately and apart from any other risk or premium.
5. **“State”** Any state of the United States and the District of Columbia.

### REQUIREMENTS FOR FILING

Every foreign and alien insurer is required, pursuant to the provisions of Title 11, Chapter 9 of the NYC Administrative Code, to pay to the Department of Finance on or before March 1 following the close of the previous tax year (January 1 to December 31) the amount of 2% of net New York City premiums (all New York City premiums, less return premiums) received or written from January 1 to December 31 for any insurance against loss or damage by fire on real or personal property in the City of New York (including that portion of fire premiums in automobile and multiple peril policies which insures against loss or damage by fire) and to file with the Department of Finance, at the time of paying the tax, a verified report setting forth the net New York City premiums upon which the tax is payable. If no premiums were received during the tax year, a letter to that effect, signed by an official of the insurer, is to be submitted. Any insurer engaged solely in reinsurance is required to submit an affidavit stating that its transactions are restricted to reinsurance and that it has not issued any direct policies in the City of New York.

### WHEN AND WHERE TO FILE

The report and all accompanying documents, including payment, must be filed and postmarked on or before March 1, cov-

ering the preceding tax year from January 1 to December 31.

**All returns:** NYC Department of Finance  
P.O. Box 5564  
Binghamton, NY 13902-5564

**Remittances:** Pay online with Form NYC-200V at  
**nyc.gov/eservices**

**OR** Mail payment and Form NYC-200V only to:  
NYC Department of Finance  
P.O. Box 3933  
New York, NY 10008-3933

### PLACE OF BUSINESS TO BE REPORTED

Any change in principal place of business or termination of any office or place of business in New York City must be reported within 15 days after the change or termination.

### SPECIFIC INSTRUCTIONS

#### Checkboxes:

**Alien Stock Insurer** - Check the box if the corporation is incorporated under the laws of any foreign nation or of any province or territory not included in the definition of a foreign insurer.

**Alien Mutual Insurer** - Check the box if the mutual company is organized under the laws of any foreign nation or of any province or territory not included under the definition of foreign insurer.

**Foreign Stock Insurer** - Check the box if the corporation is incorporated under the law of any state of the United States or the District of Columbia other than New York.

#### Fair Plan Filers

**Participants in the New York State Department of Financial Services’ “Fair Plan” program, complete Schedule B based on the information contained in their annual Fair Plan Tax Distribution Report, and transfer the distributable tax amount to Schedule A, line 9. Attach a copy of the Fair Plan Distribution Report to this return.**

**NOTE:** Page 2 of Form NYC-FP which formerly required each filer to list complete names, principal business addresses and employer identification numbers for all members of a group and the amount of tax paid has been deleted **because EACH INSURER IS REQUIRED TO FILE ITS OWN FORM SEPARATELY.** Thus, each member of a group must file a separate return.

**SCHEDULE A - COMPUTATION OF TAX****LINES 1 THROUGH 6 - NET PREMIUMS/TAXABLE PREMIUMS**

1. Enter on line 1 through line 6, in column A, the New York City net premiums (all New York City premiums, less return premiums) received or written from January 1 to December 31 in the year preceding the due date of the return for any insurance against loss or damage on real or personal property in the City of New York, including any automobile and multiple peril policies which insure against loss or damage.
2. Enter on line 1 through line 6, column B, the percentages of the net New York City premiums attributable to fire insurance and to be applied to column A in order to arrive at the taxable premiums, line 1 through line 6, column C.

**LINE 7 - TOTAL TAXABLE PREMIUMS**

Enter on line 7, column C, the total taxable premiums (the sum of line 1 through line 6, column C).

**LINE 8 - TOTAL TAX DUE**

Enter on line 8, column C, the total tax due (2 % of line 7, column C).

**LINE 15 - INTEREST**

If the tax is not paid on or before the due date (determined without regard to any extension of time), interest must be paid on the amount of the underpayment from the due date to the date paid. For information as to the applicable rate of interest, call 311. If calling from outside of the five NYC boroughs, please call 212-NEW-YORK (212-639-9675). Interest amounting to less than \$1 need not be paid.

**LINE 16 - ADDITIONAL CHARGES/PENALTIES**

- a) If you fail to file a return when due, add to the tax (less any payments made on or before the due date or any credits claimed on the return) 5% for each month or partial month the return is late, up to 25%, unless the failure is due to reasonable cause.
- b) If the return is filed more than 60 days late, the minimum late filing penalty will not be less than the lesser of a) \$100 or b) 100% of the amount required to be shown as tax due on the return (less any payments or credits claimed).
- c) If you fail to pay the tax shown on the return by the prescribed filing date, add to the tax (less any payments made or any credits claimed on the return) 1/2% for each month or partial month the payment is late up to 25%, unless the failure is due to reasonable cause.

- d) The total of the additional charges in a) and c) may not exceed 5% for any one month except as provided for in b).

If you claim not to be liable for these additional charges, attach a statement to your return explaining the delay in filing, payment or both.

**LINE 17 - TOTAL REMITTANCE DUE**

Enter on line 17, column C, the total of lines 12, 15 and 16, column C. Enter the amount of payment remitted with this return on line A, in the space provided. Payment must be made in U.S. dollars, drawn on a U.S. bank. Make remittance payable to the order of:

**NYC DEPARTMENT OF FINANCE**

**NOTE:** All books and records, schedules and working papers used in the preparation of the return must be retained and made available for inspection upon demand by the Department of Finance. A notice "Records Required for Audit of Tax on Premiums on Policies of Foreign and Alien Insurers" (Form FP-I) will be mailed upon request.

For further information, call 311. If calling from outside of the five NYC boroughs, please call 212-NEW-YORK (212-639-9675).

**Preparer Authorization:** If you want to allow the Department of Finance to discuss your return with the paid preparer who signed it, you must check the "yes" box in the signature area of the return. This authorization applies only to the individual whose signature appears in the "Preparer's Use Only" section of your return. It does not apply to the firm, if any, shown in that section. By checking the "Yes" box, you are authorizing the Department of Finance to call the preparer to answer any questions that may arise during the processing of your return. Also, you are authorizing the preparer to:

- Give the Department any information missing from your return,
- Call the Department for information about the processing of your return or the status of your refund or payment(s), and
- Respond to certain **notices that you have shared with the preparer** about math errors, offsets, and return preparation. The notices **will not** be sent to the preparer.

**You are not authorizing** the preparer to receive any refund check, bind you to anything (including any additional tax liability), or otherwise represent you before the Department. The authorization cannot be revoked, however, the authorization will automatically expire no later than the due date (without regard to any extensions) for filing next year's return. **Failure to check the box will be deemed a denial of authority.**