DRAFT FORM — NOT FOR FILING

This draft form has been updated to include the most recent changes effective for Tax Year 2026 Virginia returns. If legislative changes or issues arise, we will post a new version of this draft form.

Please continue to monitor **tax.virginia.gov/early-release-forms** for future drafts of this form. Once forms are final, we will post them on our website at **tax.virginia.gov/forms**.

Form 800

Virginia Department of Taxation
P.O. Box 26179
Richmond, VA 23260-6179

2026 Virginia Insurance Premiums License Tax Return

Check boxes that apply: ☐ Name change ☐ Address change ☐ Amended return ☐ Involved in merger / acquisition

If involved in a merger / acquisition, enter the date recognized: In the State of Domicile _____ In Virginia _____

Company Name	FEIN
Address	NAIC/License #
City, State, and ZIP Code	State of Domicile as of 12/31/2026

Schedule T Information: Enter the amount included in your direct premium income reported on Schedule T of the NAIC Annual Statement. If there is premium income that is not included, complete Schedule 800ADJ, Section A, Lines 1 and 2.

A. Uninsured Motorist Premium Distribution. 00

B. Virginia Property Insurance Association (FAIR Plan Premium Distribution) 00

INCOME

1. Amount of Direct Premium Written Income Reported on Schedule T and Allocated to Virginia. . . . . **1.** .00

2. Total Additions from Schedule 800ADJ, Section A, Line 5 . . . . . **2.** .00

3. Total. Add Line 1 and Line 2 . . . . . **3.** .00

4. Total Subtractions from Schedule 800ADJ, Section B, Line 10 . . . . . **4.** .00

5. **Premium Income and Adjustments**. Subtract Line 4 from Line 3 . . . . . **5.** .00

TAX COMPUTATION

		a. Taxable Premium Amount	**b.** Tax
6.	**Insurance Premiums License Tax at 2.25%.** Column a. Enter the amount from Schedule 800A, Line 11, Column C. Column b. Enter the amount from Schedule 800A, Line 12, Column C	**6.** .00	.00
7.	**Insurance Premiums License Tax at 1%.** Column a. Enter the amount from Schedule 800A, Line 11, Column D. Column b. Enter the amount from Schedule 800A, Line 12, Column D. If you are an exempt mutual assessment property and casualty insurer, check the box, enter Premium Income on Line 7a and "0" for tax on Line 7b, and enclose Schedule 844 → ☐	**7.** .00	.00
8.	**RESERVED FOR FUTURE USE**	**8.**	
9.	**Total Tax.** Add Line 6b and Line 7b	**9.**	.00

PAYMENTS / CREDITS

10. Nonrefundable Tax Credits from Schedule 800CR, Section 2, Part 1, Line 1A . . . . . **10.** .00

11. Adjusted Insurance Premiums License Tax. Subtract Line 10 from Line 9. . . . . **11.** .00

12. Estimated Tax Paid for Taxable Year 2026 . . . . . **12.** .00

13. Refundable Retaliatory Costs Tax Credit from Schedule 800CR, Section 3, Part 1, Line 1A. . . . . **13.** .00

14. Total Payments and Credits. Add Line 12 and Line 13. . . . . **14.** .00

REFUND OR TAX DUE

15. **Insurance Premiums License Tax Owed.**
If Line 11 is greater than Line 14. Subtract Line 14 from Line 11 . . . . . **15.** .00

16. **Insurance Premiums License Tax Overpaid.**
If Line 14 is greater than Line 11. Subtract Line 11 from Line 14 . . . . . **16.** .00

17. Retaliatory Tax Due from Schedule 800RET, Line 24 . . . . . **17.** .00

18. Total Adjustments from Schedule 800ADJ, Section C, Line 15 . . . . . **18.** .00

19. Total Adjustments and Retaliatory Tax. Add Line 17 and Line 18 . . . . . **19.** .00

20. **Total Amount You Owe.** See Instructions. . . . . **20.** 00.

21. If You Have an Overpayment of Tax on Line 16, subtract Line 19 from Line 16. This Is Your Refund . . . . . **21.** 00.

2026 Virginia Insurance Premiums License Tax Return

Company Name	FEIN

Schedule of Merger / Acquisition

List the name/address, FEIN, and NAIC/License Number of any company included in this return as a result of a merger/acquisition. Submit copies of this schedule if additional space is needed.

Company Name / Address	FEIN	NAIC / License #

Under penalty of perjury, I declare that I have examined this report and to the best of my knowledge and belief, it is true, correct, and complete.

Signature of Officer	Printed Name	Title	Date
Preparer's Name	**Preparer's Phone Number**	**Preparer's FEIN / PTIN / SSN**	**Vendor Code**

☐ **By checking this box, I authorize the Department to discuss this return with the preparer listed above.**