

**2024 ANNUAL PREMIUM TAX FILING INFORMATION  
INTERGOVERNMENTAL RISK MANAGEMENT POOLS**  
(For year ending December 31, 2024)

**The Department highly encourages electronic filing through OPTins.  
Instructions for electronic filing can be found at [www.optins.org](http://www.optins.org)**

If you wish to still file a paper return, please send return and payment to:

Nebraska Department of Insurance  
1526 K St, Suite 200  
Lincoln, NE 68508

Nebraska Department of Insurance  
PO Box 95087  
Lincoln, NE 68509-5087

1. **ANNUAL STATEMENT:** The annual report is required to be filed with this Department on or before March 1, 2025, unless the Director has given approval for a different twelve-month period in order to correspond with the applicable fiscal year established by the pool per Nebraska Revised Statute 44-4310.
2. **RECONCILIATION OF CALENDAR YEAR TAXES:** Must complete reconciliation of calendar taxes schedule and attach to annual tax return.
3. **PAYMENT:** All checks must be made payable to the **NEBRASKA DEPARTMENT OF INSURANCE**. Separate checks must be submitted for each company within a group. The NAIC number must appear on the company check.
4. **QUESTIONS:** If you have questions, please direct them to [doi.premiumtax@nebraska.gov](mailto:doi.premiumtax@nebraska.gov).