



**2025 ANNUAL PREMIUM TAX FILING
INFORMATION INTERGOVERNMENTAL RISK
MANAGEMENT POOLS**
(For year ending December 31, 2025)

**The Department highly encourages electronic filing through
OPTins. Instructions for electronic filing can be found at
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, 2026, 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.