



# Texas Volunteer Fire Department Assistance Fund Assessment

You have certain rights under Chapters 552 and 559, Government Code, to review, request and correct information we have on file about you. Contact us at the address or number listed on this form.

a. Taxpayer number	b. Filing period	c.	d. Due date
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e. Taxpayer name and tax report mailing address

**Keep the top portion of this form for your records.**  
**Return only the bottom portion.**

## Instructions

The Texas Legislature created the Volunteer Fire Department Assistance Fund under Chapter 614, Government Code. Under Chapter 2007, Texas Insurance Code. For fiscal years beginning Sept. 1, 2015, and Sept. 1, 2016, the Comptroller is required to assess the lesser of the total amount appropriated from the Fund's account in general revenue, other than appropriations for contributions to the Texas Emergency Services Retirement System made under Government Code, Section 614.104(d) and appropriations to the Texas A&M Forest Service for grants to volunteer fire departments not to exceed \$11,500,000, or \$30 million. This provision expires Sept. 1, 2017. Each insurer must pay a pro rata portion of the assessment in relation to the net aggregate direct premiums written in Texas for that tax year.

**NOTE: Chapter 2007, Texas Insurance Code, allows an insurer to recover this assessment by charging the insured's policyholders.**

**Who Must File** - A property and casualty insurer authorized to engage in business in Texas, including a stock company, mutual, farm mutual, county mutual, Lloyd's plan, or reciprocal or inter-insurance exchange, that has gross direct premiums written on policies of homeowner's insurance, fire insurance, farm and ranch owner's insurance, private passenger automobile physical damage insurance, commercial automobile physical damage insurance and the non-liability portion of a commercial multiple peril policy.

**When to File** - The assessment is due no later than August 1 of each year.

### General Instructions -

- **Type or print.**
- If any preprinted information above is not correct, please mark out the incorrect information, write in the correct information and submit with payment.

### Item 5 - Penalty and Interest

- 1-30 days late: Enter penalty of 5% (.05) of Item 4.
- 31-60 days late: Enter penalty of 10% (.10) of Item 4.
- Over 60 days late: Enter penalty of 10% (.10) of Item 4 **plus** interest. Calculate interest at the rate published online at [www.comptroller.texas.gov](http://www.comptroller.texas.gov), or call the Comptroller at 1-877-447-2834 for the applicable interest rate.

1. Insurer's Texas gross direct premiums written <i>(Annual Statement, State Page, Column 1, Lines 1, 3, 4, 5.1, 21.1 and 21.2)</i> .....	1. _____		
2. Total of insurance companies' Texas gross direct premiums written <i>(Annual Statement, State Page, Column 1, Lines 1, 3, 4, 5.1, 21.1 and 21.2)</i> .....	2. _____		
3. Insurer assessment rate <i>(Divide Item 1 by Item 2)</i> .....	3. _____		
4. Amount of assessment due <i>(Multiply Item 3 by the approved assessment amount)</i> .....	4. _____		
.....			
5. Penalty and interest <i>(See instructions.)</i> .....	5. _____ .		
6. TOTAL AMOUNT DUE AND PAYABLE <i>(Item 4 plus Item 5)</i> .....	6. ■ _____ .		
Taxpayer name			
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Form 25-109 (Rev.7-15/8)

RETURN THIS PART ONLY WITH YOUR PAYMENT

■ T Code    ■ Taxpayer number    ■ Period

I declare that the information in this document and all attachments is true and correct to the best of my knowledge and belief.	
Authorized agent	
<b>sign here</b> ▶	
Preparer's name <i>(Type or print.)</i>	
Daytime phone <i>(Area code &amp; number)</i>	Date

Make the amount in Item 6 payable to STATE COMPTROLLER.	Mail to COMPTRROLLER OF PUBLIC ACCOUNTS P.O. Box 149356 Austin, TX 78714-9356
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For information about Insurance Tax, call 1-800-252-1387. Details are also available online at [www.comptroller.texas.gov](http://www.comptroller.texas.gov).