

DRAFT FORM — NOT FOR FILING

This draft form has been updated to include the most recent changes effective for Tax Year 2025 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.

Schedule 800A

2025 Virginia Insurance Premiums License Tax Worksheet

Transfer the amounts on Lines 11 and 12 in Columns C and D to Form 800, Lines 6 and 7.

Insurance Type	Column A Direct Premium Income Reported on Schedule T	Column B Net Additions/ Subtractions	Column C Premiums Taxed at 2.25%	Column D Premiums Taxed at 1.00%
1. Property, Casualty, and Title Insurers – All types of insurance				
2. Life, Accident, and Sickness Insurers				
a. Life, Disability, and Double Indemnity				
b. Accident and Sickness				
c. Industrial Sick Benefit				
3. Legal Service Plans – Gross amount of all Virginia subscriber income				
4. Limited Health Service Organizations / Dental and Optometric Service Plans				
a. Income Derived from Primary Small Groups				
b. Income Derived from Large Groups				
c. All Other Income				
5. Health Service Plans				
a. Income Derived from Primary Small Groups				
b. Income Derived from Large Groups				
c. All Other Income				
6. Risk Retention Groups				
7. Mutual Assessment Property and Casualty Insurers If exempt, enter "0" for tax and enclose Schedule 844				
8. Cooperative Nonprofit Life Benefit Companies; Mutual Assessment Life, Accident & Sickness Insurers; Burial Societies.				
9. Dental Plan Organizations				
10. Joint Underwriting Associations				
	Enter direct premium amount here and on Form 800, Line 1.		Enter taxable premium amount here and on Form 800, Line 6a.	Enter taxable premium amount here and on Form 800, Line 7a.
11. Taxable Premium Amount.				
			Multiply Column C, Line 11 by 2.25%. Also enter on Form 800, Line 6b.	Multiply Column D, Line 11 by 1.00%. Also enter on Form 800, Line 7b.
12. Insurance Premiums License Tax				