

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.

**2025 Virginia
Schedule 800RET**

Retaliatory Tax Report



Company Name	FEIN	NAIC/License #
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Section A – Additions to Direct Premiums Written	Column A Virginia Basis	Column B Basis for State of Domicile as of 12/31/25 <div style="border: 1px solid black; width: 100px; height: 20px; margin: 5px auto;"></div> <small>(Enter State Abbreviation)</small>
1. Insurance Premiums License Tax Column A: Enter amount from Form 800, Line 9. Column B: Enclose documentation to support the computation.....	.00	.00
2. Annuity or Fire Marshall Tax (Premium) _____ .00		.00
3. Workers' Compensation Tax (Column A only)00	
4. Company License or Certificate of Authority Fee00
5. Annual Corporation Registration Fee00	.00
6. Annual Statement Filing / Abstract / Publication Fee.....		.00
7. Fee for Safekeeping Deposit.....	.00	.00
8. Corporation Permit Tax.....		.00
9. Capital Stock Tax.....		.00
10. Assessment for Maintenance of Bureau of Insurance.....	.00	.00
11. Fire Programs Fund Assessment00	.00
12. Flood Fund Assessment.....	.00	.00
13. HEAT Fund Assessment.....	.00	.00
14. Fraud Fund Assessment.....	.00	.00
15. MCHIP Fund Assessment00	.00
16. Birth-Related Neurological Injury Fund Assessment (BIF)00	.00
17. Municipal Average Gross Premium Tax Kentucky: 1st Year Premium _____ .00 Alabama: Renewal w/o change _____ .00		.00
18. Municipal Average Fixed Fees00
19. Agent / Agency Appointment Fees Initial # _____ Renewal # _____	.00	.00
20. Specify in detail other taxes / fees not listed above.		
a. _____	.00	.00
b. _____	.00	.00
c. _____	.00	.00
21. TOTALS00	.00
22. Retaliatory Tax Due – Line 21, Column B minus Line 21, Column A (but not less than zero).....		.00
23. Virginia Housing Opportunity Tax Credit (see instructions)00
24. NET RETALIATORY TAX DUE – Line 22 minus Line 23 (but not less than zero). Enter this amount here and on Form 800, Line 1700

Enclose completed Schedule 800RET with Form 800.