Table 32  
**Insurance Tax**  
SUMMARY OF INSURANCE TAXES ASSESSED IN 2013 AND 2014 AGAINST COMPANIES AUTHORIZED TO DO BUSINESS IN CALIFORNIA, BY TYPE OF INSURER a/  

<table>
<thead>
<tr>
<th>Type of insurer</th>
<th>Assessments on 2012 business</th>
<th>Assessments on 2013 business</th>
<th>Change In Assessments</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Number</td>
<td>Amount</td>
<td>Number</td>
</tr>
<tr>
<td>Fire and Casualty</td>
<td>1,052</td>
<td>$1,275,991,761</td>
<td>1,049</td>
</tr>
<tr>
<td>Life</td>
<td>487</td>
<td>774,631,620</td>
<td>463</td>
</tr>
<tr>
<td>Title</td>
<td>20</td>
<td>13,353,793</td>
<td>21</td>
</tr>
<tr>
<td>Subtotals</td>
<td>1,559</td>
<td>$2,063,977,174 b/</td>
<td>1,533</td>
</tr>
<tr>
<td>Ocean Marine</td>
<td>594</td>
<td>462,932</td>
<td>545</td>
</tr>
<tr>
<td>Totals</td>
<td>2,153</td>
<td>$2,064,440,106</td>
<td>2,078</td>
</tr>
<tr>
<td>Adjustments:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Deficiency assessments</td>
<td>88</td>
<td>9,687,901 f/</td>
<td>56</td>
</tr>
<tr>
<td>Refunds and cancellations</td>
<td>46</td>
<td>10,309,766 h/</td>
<td>37</td>
</tr>
<tr>
<td>Net adjustments</td>
<td>134</td>
<td>-$621,865</td>
<td>93</td>
</tr>
<tr>
<td>Grand Totals</td>
<td>2,287</td>
<td>$2,063,818,241</td>
<td>2,171</td>
</tr>
</tbody>
</table>

Note: Detail may not compute to total due to rounding
Table 32
Insurance Tax
SUMMARY OF INSURANCE TAXES ASSESSED IN 2013 AND 2014 AGAINST
COMPANIES AUTHORIZED TO DO BUSINESS IN CALIFORNIA, BY TYPE OF INSURER a/

Footnotes
a. Includes self-assessments and Board assessments against companies licensed to write insurance on California risks.
b. Includes 178 retaliatory tax assessments totaling $9,847,054 and 182 nil assessments.
c. Includes 168 retaliatory tax assessments totaling $9,573,489 and 177 nil assessments.
d. Includes 539 nil assessments.
e. Includes 467 nil assessments.
f. Includes 22 initial assessments for prior years totaling $1,182,715. In addition, action on four petitions resulted in
   increases from original assessments: two assessment increases for $120,657 pertained to return premiums; one
   assessment increase for $202,134 involved premiums reported incorrectly to another state; and one assessment
   increase for $140,649 concerned retaliatory tax.
g. Includes 5 initial assessments for prior years totaling $2,534.
h. Includes one petition cancellation for $808 concerning billing the wrong taxpayer due to incorrect information; one
   petition cancellation for $50,805 pertained to the computation of taxable annuities; one petition cancellation for $827,295
   concerned retaliatory tax, and five petition cancellations for $4,575,163 involved cash-basis reporting of taxable
   premiums. Also included are two refunds for $449,071 pertaining to low income housing credits; four refunds for
   $444,626 involving the computation of taxable annuities; eleven refund for $3,521,774 concerning cash-basis reporting
   of taxable premiums; one refund for $228 resulting from retaliatory tax computation errors; three refunds for $140,701
   concerning anti-fraud fees; one refund for $144 involving ocean marine tax computation errors; six refunds for $200,200
   pertaining to penalties which were relieved but previously paid; one refund for $5,896 concerning credit interest on taxes
   paid for a petition that was granted; one refund for $40,014 resulting from a Department of Insurance field audit; and
   eight refunds for $53,041 involving clerical errors.
i. Includes one petition cancellation for $1,607,490 concerning timing differences resolved with a field audit; one petition
   cancellation for $62,937 pertaining to the computation of taxable annuities; and eight petition cancellations for
   $3,081,698 involving cash-basis reporting of taxable premiums. Also included are five refunds for $10,058,978 pertaining
   to low income housing tax credits; one refund for $19,589 involving the computation of taxable annuities; three refunds for
   $4,554,370 concerning cash-basis reporting of taxable premiums; two refunds for $532,663 resulting from return
   premiums; one refund for $2,059,227 involving dividends applied to provide paid-up additions; one refund for $3,732
   resulting from a penalty which was relieved but previously paid; three refunds for $3,417 involving clerical errors; one
   refund for $15,492 pertaining to the pilot project insurance tax credit; one refund for $377,338 resulting from qualified
   premiums having been incorrectly reported as unqualified premiums; four refunds for $53,404 involving overpayment of
   amounts due; one refund for $21,072 concerning the Federal Employees Health Benefit Program; one refund for
   $1,175,000 involving guaranteed investment contracts; one refund for $19,835 pertaining to administrative fees; and two
   refunds for $1,012 resulting from miscellaneous reasons.