

**SELF-INSURER'S QUARTERLY
TAX REPORT INFORMATION, FORM 101 B**

Administrative Fund Tax

Workers' Compensation insurers who were required to pay a Tax of at least \$2,000 for the preceding calendar year must file this report and pay the taxes calculated for the current calendar year. If the preceding tax years total paid is \$2,000 or more, the authorized self-insurer must file and pay quarterly. **A.R.S. § 23-961 (L).**

Either one of two methods may be used to calculate the quarterly taxes. However, the same method must be used for all quarters. If using method II, please contact the Industrial Commission Staff at 602-542-1836, to receive the correct forms and instructions.

Penalty and interest will be assessed on quarterly payments that are not paid when due per **A.R.S. § 23-961 (N)**. Penalty is the greater of twenty-five dollars or five percent of the tax due plus interest at the rate of one percent per month from the date the tax was due.

The amount of taxes paid, line A1 of the quarterly tax form, can be found in the "Premium Tax Calculation" statement described as "3.00% Administrative Fund Tax" Form 100.

NOTE: Self-Insurers Quarterly filings are due as listed on the quarterly form.

Self-Insurers annual filings are due by February 15 and annual tax payments are due by March 31 of each year.