

DISTRICT OF COLUMBIA

Statutory Minimums	Capital		Surplus
	Pure	\$100,000	\$150,000
	Association	\$200,000	\$300,000
	Industrial Insured	\$300,000	\$300,000
	Sponsored	\$300,000	\$300,000
Registration & Incorporation Expenses	Application Fee	\$500	
	Cert. of Authority	\$300	
Investment Restrictions	Pure Captive	Filed Investment Plan	
	All Others	None	
Tax Issues	Premium Taxes on Direct and Written		
	<\$25 mil	0.225%	
	\$25 to \$50 mil	0.150%	
	>\$50 mil	0.025%	
	Direct Minimum and Maximum Taxes		
	Captive	Minimum	\$7,500
	RRG	Minimum	\$10,000
	Both	Maximum	\$100,000
	Applicable Acts	Captive Insurance Company Act of 2004	
Tax Treaties	N/A		
Reserve & Underwriting Requirements	Actuarial opinion required		
	Annual Financial Statement submission		
Local Office Requirements	Yes		

Speaker Questions

Current # of Captives	
Specialties of the Domicile	
Domicile future vision in ART industry	