§ 9103. Tax return to be filed with superintendent; audit; examination. (a) (1) Whenever this article requires an insurer to file a tax return, such return shall be subscribed by a responsible officer of such insurer and affirmed by such officer as true under the penalties of perjury.

(2) The return shall be upon a form prescribed and furnished by the superintendent, and shall be filed with the superintendent. Such form shall be arranged for the convenient determination of the amount of taxes due pursuant to this article and reconciliation of the net taxable premiums shown in such return with the amounts of total gross and net premiums shown in the annual statement of the insurer.

(b) The superintendent shall require, as a part of every tax return of taxes payable under section one thousand five hundred ten of the tax law, supplemental schedules showing:

(1) Premiums on reinsurance assumed, covering property or risks located or resident in this state, and the insurers from whom assumed; and

(2) Direct premiums, less returns, on which the tax provided for in section nine thousand one hundred four of this article or in the charters of the cities of New York and Buffalo, has been paid.

(c) In every such return the reporting of premiums for tax purposes shall be on a written basis or on a paid for basis, consistent with the basis required by the annual statement of the insurer filed with the superintendent pursuant to section three hundred seven of this chapter.

(d) Every such return shall be subject to audit by the superintendent at any time, and for such purpose he may make such examination or investigation as he deems expedient.