

COMMISSIONER OF SECURITIES & INSURANCE

MONICA J. LINDEEN
COMMISSIONER



OFFICE OF THE MONTANA
STATE AUDITOR

To: Surplus Lines Taxpayers
From: Steve Matthews, Chief Financial Examiner
Re: Annual Tax Filing Information
Date: January 27, 2014

Surplus lines tax payments for calendar year 2013 surplus lines filings are due or must be postmarked by April 1, 2014. Tax payments may be sent in after March 2, 2014.

All licensed surplus lines agents are required to file an annual tax statement with the Office of the Commissioner of Securities and Insurance, Montana State Auditor (CSI), even if no premiums have been written in Montana in 2013. A zero-premium filing form can be obtained at:

<http://www.sao.mt.gov/SurplusLines/pdf/zero%20payment%20form.pdf>

Surplus lines agents have until March 2, 2014, to electronically file outstanding 2013 surplus lines filings. Paper surplus lines filings must be postmarked by March 2, 2014, to be entered in the 2013 tax statement. For those paper filings postmarked by March 2, 2014, please allow two weeks (March 16, 2014) for the CSI to enter those policies into the CSI database and then you will be able to view or print your 2013 surplus lines filings. All agents should review their 2013 tax statement for accuracy, which may be obtained at: <http://www.sao.mt.gov/SurplusLines/index.asp>

If errors are noted in the tax statement and corrections need to be made, please contact Pam Daugherty at (406) 444-9751 or by email at pdaugherty@mt.gov.

If you need to request a tax filing extension beyond the tax filing due date of April 1, 2014, please contact Tim Morris at (406) 444-4489 or tmorris@mt.gov. If additional time is needed to correct the agent's statement, an extension will be given until the errors are corrected. The CSI will not assess a late tax payment penalty when an extension has been requested.

Please attach the payment voucher or agent tax statement to the check. One check may include premium taxes, fire taxes, and stamping fees, payable to the:

Montana State Auditor
840 Helena Avenue
Helena, MT 59601

If you have any questions regarding this matter, please contact Pam Daugherty or Tim Morris