

COMMISSIONER OF SECURITIES & INSURANCE

MONICA J. LINDEEN
COMMISSIONER



OFFICE OF THE MONTANA
STATE AUDITOR

ADVISORY MEMORANDUM

To: Surplus Lines Agents

From: MONICA J. LINDEEN - Commissioner of Securities and Insurance,
Montana State Auditor

Date: January 20, 2012

2011 END OF YEAR FILING PROCEDURES

Surplus lines tax payments for calendar year 2011 surplus lines filings are due or must be postmarked by April 1, 2012. Tax payments may be sent in after March 2, 2012. All agents are required to file a statement with the Office of the Commissioner of Securities and Insurance, Montana State Auditor (CSI), even if no premiums have been written in Montana. A zero-premium filing form can be obtained at <http://sao.mt.gov/SurplusLines/pdf/zero%20payment%20form.pdf>.

Surplus lines agents have until March 2, 2012, to electronically file outstanding 2011 surplus lines filings. Paper surplus lines filings must be postmarked by March 2, 2012, to be entered in the 2011 tax statement. For those paper filings postmarked by March 2, 2012, please allow two weeks (March 16, 2012) for the CSI to enter those policies into the CSI database and then you will be able to view or print your 2011 surplus lines filings. All agents should review their 2011 tax statement for accuracy, which may be obtained at <https://svc.mt.gov/csi/surplus/login.aspx>.

If errors are noted and corrections need to be made to your statement, please contact Pam Daugherty at (406) 444-9751 or by email at pdaugherty@mt.gov. If you need an extension from the April 1, 2012, tax payment deadline, 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 payment penalty when the CSI has been notified of an error.

As a reminder, after March 2, 2012, and prior to April 1, 2012, surplus lines agents are required to send a copy of the agent payment voucher or agent tax statement and one check that includes 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.