

Surplus Lines Tax – New Forms and Reporting Instructions

Beginning with the report for the **quarter ending December 31, 2016, due January 31, 2017**, please use the new forms developed as a joint effort between our office and the Department of Taxes. The new Return and accompanying Schedules are very similar to the Department of Financial Regulation forms you have filed previously, and are now available with instructions on the Department of Taxes website, at <http://tax.vermont.gov/business-and-corp/miscellaneous-taxes#surpluslines>

The Return and Schedules will be filed with the Department of Taxes, with a copy to our office.

If you did not write business during the quarter, and have zero tax to pay, please do not submit a Return.

If you have any questions regarding the new Return and accompanying Schedules, please contact the Surplus Lines Insurance Tax examiner at the Department of Taxes, Taxpayer Services Division, 802-828-6838, or Judy.Hunter@vermont.gov

PLEASE NOTE:

Form SLT-682 Vermont Surplus Lines Broker Report of Business is no longer required by the Department of Taxes beginning with the quarter ending March 31, 2017, due April 30, 2017. Please file only the SLT-681 Vermont Surplus Lines Insurance and Direct Insurance Placement Tax Return and Report, and SLT-683 Premium and Policy Count Summary – By Company and Line. These forms are linked at the Tax Department website, at: <http://tax.vermont.gov/business-and-corp/miscellaneous-taxes#surpluslines> The instructions at the Tax Department website will be updated accordingly.

Also, if you have written no business during the quarter, and are not requesting a refund for return premiums, please do not file a return. **Zero returns are not required.**