



**DEPARTMENT OF BUSINESS & INDUSTRY  
DIVISION OF INSURANCE**

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**SURPLUS LINES BROKER ANNUAL TAX STATEMENTS**


To clarify which brokers must file annual tax statements, the Nevada Division of Insurance ("Division") is issuing this Bulletin.

NRS 685A.170 requires each Nevada licensed surplus lines broker to file with the Commissioner, on or before March 1<sup>st</sup> of each year, a statement of all surplus lines insurance transacted by the broker during the preceding calendar year. This requirement applies to every surplus lines broker. Every surplus lines broker must file an annual tax statement, whether individual or firm, regardless of whether an individual licensee is affiliated with a firm or whether any business was actually transacted by the individual licensee or firm.

If an individual licensee is affiliated with a firm, the individual licensee only reports on his/her annual tax statement the policies written under the individual's license number. If the individual licensee only wrote policies under the firm's number, the individual reports \$0 on their tax statement while the firm reports the entire number of policies written. Even if the individual or firm did not write any business under the respective broker's license number, an annual tax statement reporting \$0 must be filed.

Pursuant to Bulletin No. 09-009, all annual tax statements must be filed using the Nevada Surplus Lines Association's ("NSLA") electronic system for filing annual tax statements. Please do not mail hard copies to the Division or the NSLA.

Should you have any questions, please contact the Nevada Surplus Lines Association at [www.nsla.org](http://www.nsla.org) or 775-826-7898.

  
SCOTT J. KIPPER  
Commissioner of Insurance