FORM 801 VIRGINIA SURPLUS LINES BROKERS QUARTERLY TAX REPORT

GENERAL INFORMATION

The Department's website, **www.tax.virginia.gov**, has information to help you with your tax filing responsibilities.

eForms: File and pay your tax online for free. Simply complete the online version of the paper estimated report by entering the tax information as you would if you were completing a paper form.

e-Alerts: With our free e-Alerts service, we'll send you e-mails on topics you select. You can even get reminders about upcoming return due dates. Sign up today on our website.

PDF Forms: Virginia tax forms are available to print or download.

Secure E-mail: Use our iFile Secure Message Center.

Other Inquiries: Call (804) 404-4163 or write to the Virginia Department of Taxation, PO Box 715, Richmond, VA 23218-0715. Do not mail returns to this address.

INSTRUCTIONS

Filing Requirements: A surplus lines broker must file this quarterly report, Form 801, if its annual premiums tax liability can reasonably be expected to exceed $1,500 and, during the quarter, it derived direct gross premium income from policies for insureds whose home state is the Commonwealth of Virginia. However, if the amount on Line 8 is $0, Form 801 is not required to be filed for that quarter. Quarterly tax reports must be dated and signed by the surplus lines broker or an agency officer. In addition, the Virginia Surplus Lines Broker's Annual Reconciliation Tax Report, Form 802, must be filed by March 1 following the close of the taxable year, even if no insurance premiums license tax is owed. Refer to Form 802 for further information.

Where To File and Pay: You can file and pay online with eForms at **www.tax.virginia.gov**. For paper filing, file the report with the Virginia Department of Taxation, PO Box 26179, Richmond, VA 23260-6179. The report must be accompanied by a check or money order for the amount due made payable to the Virginia Department of Taxation. Payments returned by the bank will be subject to a returned payment fee of $35 in addition to any other penalties that may be incurred.

When To File and Pay: The report and payment must be postmarked **no later than thirty calendar days after the end of each calendar quarter**. Payments are considered timely filed if filed electronically or postmarked on or before midnight of the due date. If the due date falls on a Saturday, Sunday or legal holiday, the report must be postmarked on or before the next business day.

LINE INSTRUCTIONS

Line 1 - Gross Premiums: Enter the gross amount of all premiums, assessments, dues and fees collected, received or derived or obligations taken during the quarter from policies for insureds whose home state is the Commonwealth of Virginia.

Line 2 - Additional Premiums: Enter the amount of premiums written during the quarter for additional insurance coverage for insureds whose home state is the Commonwealth of Virginia as a result of an insurance rider, rate adjustment or advance premium less than actual premium.

Line 4 - Returned Premiums: Enter the portion of premiums returned to an insured whose home state is the Commonwealth of Virginia during the quarter as a result of an insurance rider, policy cancellation, rate adjustment or an excess of advance premium over actual premium.

Line 6 - Premiums Tax: Multiply Line 5 by 2.25%.

Line 7 - Credits from Prior Periods: Enter the portion of premiums returned to an insured whose home state is the Commonwealth of Virginia during the quarter as a result of an insurance rider, policy cancellation, rate adjustment or an excess of advance premium over actual premium on which tax has already been paid in a prior quarter of this taxable year. If the amount on Line 7 equals or exceeds the amount on Line 6, do not file Form 801. Carry the excess forward to your next quarterly report. Refunds are only issued on the annual return, Form 802.

Detach at dotted line below. DO NOT SEND ENTIRE PAGE

Form 801 Virginia Surplus Lines Brokers Quarterly Tax Report

(Doc ID 801)

For Period Ending	Due Date

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Account Number	Broker License Number
39- ___ ___ ___ ___ ___ ___ ___ ___ ___ F001	
Name of Surplus Lines Broker	
Address	
City, State, and ZIP	

I declare that this report (including accompanying schedules and statements) has been examined by me and to the best of my knowledge and belief is true, correct and complete.

Surplus Lines Broker/Agency Officer Signature Date Phone Number

1. Gross Premiums	1.	00
2. Additional Premiums	2.	00
3. Total Premiums (Line 1 plus Line 2)	3.	00
4. Returned Premiums	4.	00
5. **Taxable Premiums** (Line 3 minus Line 4)	5.	00
6. Premiums Tax (Multiply Line 5 by 2.25%)	6.	00
7. Credits from Prior Periods	7.	00
8. Total Amount Due (Line 6 minus Line 7)	8.	. 00