



THE SURPLUS LINE ASSOCIATION
OF ARIZONA

BULLETIN

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Surplus Line Transaction and Tax Due

For surplus lines insurance transactions (Arizona-only and Multi-state) effected between 1/1/2011 and 6/30/2011:

- The (semi-annual) tax report due date is 9/1/2011. The semi-annual tax report will be ready to download beginning 8/20/2011.
- Premium and tax on insurance covering risks in more than one state (“multi-state transactions”) shall be allocated to each state on the proportion of risk covered in the state (“pre-Act basis”).

All transactions (Arizona-only and multi-state) between 7/1/2011 and 7/20/2011 will have a 2/15/2011 (semi-annual) tax report due date, and multi-state transactions shall be reported on a pre-Act basis (premiums and tax allocated to each state based on proportion of risk in the state).

Multi-state transactions between 7/21/2011 and 9/30/2011 will have a 11/15/2011 (quarterly) tax report due date. Report all premiums and the 3% tax for a transaction if Arizona is the home state, and do not report any premium or tax for a transaction if Arizona is not the home state (post-Act basis).

Multi-state transactions between 10/1/2011 and 12/31/2011 will have a 2/15/2011 tax report due date and will all be reported on a post-Act basis.

The Surplus Line Association
Kierland Business Center
15849 N. 71st Street, Suite 100
Scottsdale, AZ 85254



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