

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.

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

Secure Email: Use our Business Online Services Secure Message Center.

Email Updates: Sign up to receive Virginia tax filing reminders and tax news.

Other Inquiries: Call (804) 404-4163 or write to:

**Virginia Department of Taxation
P.O. 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, mail the return to:

**Virginia Department of Taxation
P.O. 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 30 calendar days after the end of each calendar quarter**. Payments are considered timely filed if submitted 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 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.

Detach at dotted line below. DO NOT SEND ENTIRE PAGE

**Form 801
(Doc ID 801)**

Virginia Surplus Lines Brokers Quarterly Tax Report

For Period Ending	Due Date
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Account Number 39- _____ F001	Broker License Number
Name of Surplus Lines Broker	
Address	
City, State, and ZIP Code	

1. Gross Premiums	1.		:00
2. Additional Premiums	2.		:00
3. Total Premiums (Line 1 plus Line 2).	3.		:00
4. Returned and Exempted 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

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

Line 4 – Returned and Exempted Premiums: Enter the sum of the following items:

- **Returned Premiums** – 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.
- **Exempt Northern VA Transportation Commission and the Potomac and Rappahannock Transportation District Premiums** – the amount of premiums associated with any policy of insurance procured by a broker during the preceding calendar year on behalf of a commuter rail system jointly operated by the Northern Virginia Transportation Commission and the Potomac and Rappahannock Transportation District.

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

Line 7 – Credits from Prior Periods: Enter the tax on 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.
