

PROCEDURE FOR A REFUND REQUEST FOR SURPLUS LINES TAXES

- The surplus lines agent is required to send an email or cover letter requesting a refund.
- In the email or cover letter, the surplus lines agent shall include the name of the entity or policyholder, the entity or policyholder contact information, and the total amount of refund requested. If applicable, note whether the entity or policyholder is exempt from paying surplus lines tax, i.e. municipality, credit union, etc.*
- The following information can be either mailed or emailed;
 - Complete an Amended Surplus Lines Statement of Premiums and Tax Payment
 - Include a copy of the original Surplus Lines Statement of Premiums and Tax Payment form that is being amended.
 - Provide additional information about the taxes being amended using the format in the supporting worksheet.
 1. Agency and/or agent's name that filed the affidavit(s) and paid the tax
 2. Entity or policyholder's name
 3. Tax period(s)
 4. Amount of premiums reported
 5. Amount of tax reported
 6. Date of check(s)
 7. Amount of check(s)
 8. Date of email(s) for electronic filings
 - For electronic filings, attach a copy of the electronic filing.
 - For paper affidavit filings, attach a copy of the paper affidavit.
- A refund request should include only surplus lines tax paid within 3 years from December 31 of the year in which the erroneous payment was made.
- The Department will provide notice of payment to the policyholder when the policyholder is a tax exempt entity.

Mailing address: State of Tennessee
 Department of Commerce and Insurance
 Attention: Surplus Lines
 500 James Robertson Parkway, 7th Floor
 Nashville, TN 37243.

Email address: Surplus.Lines@tn.gov

*** Our legal office may request additional information in order to determine whether an entity or policyholder is exempt from paying surplus lines taxes.**

If you have questions, contact us at Surplus.Lines@tn.gov or at (615) 741-1670.