



Nevada Surplus Lines Association

6490 S. McCarran Blvd Bldg D-2 #39 Reno, NV 89509

Ph. (775) 826-7898 Fx. (775) 826-7003 Toll Free 1-888-334-4577 Web www.nsla.org

DATE: October 27, 2015
TO: Surplus Lines Brokers
FROM: Karen Fangerow
RE: Tax Refund Request Procedures

Attached are two forms required by the Division of Insurance for tax refund requests. Along with the forms, a letter requesting the refund and explaining where and how the return tax originated is required.

The letter should include:

- ❖ A description as to how the cancellation resulted.
- ❖ The named insured.
- ❖ The policy number.
- ❖ The policy effective date; date of cancellation or return premium.
- ❖ The amount of tax refund due.
- ❖ The quarter that indicates in which the original policy was registered with NSLA and the quarter in which the return premium or cancellation was registered.
- ❖ A legible copy of the cancelled check (front and back) or date the taxes were paid through SLIP by Epay.

Please forward the completed forms along with the required information to our office. We will verify the information and forward it to the Division of Insurance for processing. If you have any questions at all about the process, please call our office. Thank you.

Surplus Lines Premium Tax Refunds

When a broker requests a refund of surplus lines premium tax, the following must be confirmed:

- Does the broker intend to continue to write surplus lines business in Nevada?
 - If not, the process to refund the surplus lines premium tax refund may be pursued.
 - If yes, advise the broker that the refund will be applied to offset the credit balance of a future quarterly report.

Refund Process

The request from the surplus lines broker must be received in writing. The content of the letter should include:

- A description as to how the cancellation resulted,
- the named insured,
- policy number,
- policy effective date; date of cancellation and
- amount of refund premium due.

The broker's letter must include the following attachments:

- A copy of the quarterly report evidencing payment of the insured's surplus lines premium tax filed with the Nevada Surplus Lines Association (NSLA);
- A legible copy of the cancelled check, evidencing payment of quarterly and/or annual surplus lines premium tax,
 - A copy of both the front and back side of check are to be provided.
- A copy of the electronic funds transfer (EFT) transmittal, evidencing transfer of funds into state bank account.

The DOI employee must either request or search in the NSLA database for information confirming receipt of the broker's quarterly and/or annual report.

- This will be the same report as provided by the broker. The DOI employee is only confirming the report was actually filed with the NSLA.
 - Print a copy of the NSLA's report and submit this copy of the report to the Department of Taxation when requesting refund check.

The DOI employee must also confirm that no subsequent quarterly surplus lines premium tax reports were provided to the NSLA.

- If subsequent reports are on file, confirm why broker is requesting a refund rather than offsetting credit against surplus lines tax payments.
- If the broker intends to no longer write surplus lines business in Nevada, confirm effective date of that decision.
 - This must be confirmed by the broker in writing.

In addition, the DOI employee must also verify that the surplus lines premium payment was received by the State of Nevada.



DEPARTMENT OF BUSINESS AND INDUSTRY
DIVISION OF INSURANCE
1818 East College Pkwy., Suite 103
Carson City, Nevada 89706
(775) 687-0700 • Fax (775) 687-0787
Website: doi.nv.gov
E-mail: insinfo@doi.nv.gov

Should you feel that you are entitled to a refund, you must provide the following information for consideration:

Name:

Address:

City/State/ZIP:

Phone number: Email/Fax:

SSN/FEIN:

Check number(s)/ACH transaction #(s) , in the amount(s) of \$.

Reason for request:

Please verify the address where your fees were submitted. (Check only one)

Nevada Insurance Division
1818 College Pkwy #103
Carson City, NV 89706-7986

Nevada Insurance Division
2501 E. Sahara Avenue # 302
Las Vegas, NV 89104

Requestor's Signature	Date
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If the refund is approved, how would you prefer to receive the payment? (Check only one)

- Reimbursement Check
- Credit toward future fees*

*If a credit is approved, you must provide the **original** approved form for payment at the time of invoice.

Please send this signed form along with copies of proof of payment (front and back of check or ACH transaction) to:
Nevada Division of Insurance
1818 E. College Pkwy., Ste. 103
Carson City, NV 89706

DOI Use Only

Refund/Credit Amount: \$

- Recommend Approval.** The fee was erroneously collected and should be returned pursuant to NRS 680B.120. A refund is recommended. Documentation attached.
- Disapproved.** NRS 683A.251 specifies that fees paid may not be refunded.

DOI Staff Member/Title Date

Laurie Squartsoff Date
Chief Deputy Commissioner of Insurance

STATE OF NEVADA

VENDOR REGISTRATION



Mail or fax to:
STATE CONTROLLER'S OFFICE
 555 E WASHINGTON AVE STE 4300
 LAS VEGAS NV 89101-1071
PHONE: 702/486-3810 or 702/486-3856
FAX: 702/486-3813

All sections are mandatory and require completion. IRS Form W-9 will not be accepted in lieu of this form.

1. NAME For proprietorship, provide proprietor's name in first box and DBA in second box.

Legal Business Name, Proprietor's Name or Individual's Name	Doing Business As (DBA)
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2. ADDRESS/CONTACT INFORMATION

Address A – Physical address of

Company Headquarters Individual's Residence

Is this a US Post Office deliverable address? Yes No

Address B

Additional Remittance – PO Box, Lockbox or another physical location.

Address			Address		
Address			Address		
City	State	Zip Code	City	State	Zip Code
E-mail Address			E-mail Address		
Phone Number	Fax Number		Phone Number	Fax Number	
Primary Contact			Primary Contact		

3. ORGANIZATION TYPE AND TAX IDENTIFICATION NUMBER (TIN) Check only **one** organization type and supply the applicable Social Security Number (SSN) or Employee Identification Number (EIN). **For proprietorship, provide SSN or EIN, not both.**

<input type="checkbox"/> Individual (SSN)	<input type="checkbox"/> LLC tax classification:	SSN
<input type="checkbox"/> Sole Proprietorship (SSN or EIN)	<input type="checkbox"/> Disregarded Entity	Name associated with SSN:
<input type="checkbox"/> Partnership (EIN)	<input type="checkbox"/> Partnership	EIN
<input type="checkbox"/> Corporation (EIN)	<input type="checkbox"/> Corporation	New TIN? <input type="checkbox"/> No <input type="checkbox"/> Yes – Provide previous TIN & effective date.
<input type="checkbox"/> Government (EIN)		Previous TIN: _____ Date: _____
<input type="checkbox"/> Tax Exempt/Nonprofit (EIN)		
<input type="checkbox"/> Trust/estate (SSN or EIN)		

OTHER INFORMATION Check all that apply.

<input type="checkbox"/> Doctor or Medical Facility	<input type="checkbox"/> In-State (Nevada)	<input type="checkbox"/> Nevada Business License Number:
<input type="checkbox"/> Attorney or Legal Facility	<input type="checkbox"/> DBE Certificate #:	

4. ELECTRONIC FUNDS TRANSFER *Per NRS 227, payment to all payees of the State of Nevada will be electronic.*

Complete the following information **AND** provide a copy of a voided imprinted check for the account. If there are no checks for the account, restate the bank information on company letterhead. Individuals may provide a signed letter. **A deposit slip will not be accepted.** For a savings account, provide a signed letter with the bank information. Information on this form and the support documentation **must match**. Allow 10 working days for activation.

The information is for address <input type="checkbox"/> A <input type="checkbox"/> B <input type="checkbox"/> Both		
Bank Name	Bank Account Type <input type="checkbox"/> Checking <input type="checkbox"/> Savings	Provide an e-mail address for receiving Direct Deposit Remittance Advices.
Transit Routing Number	Bank Account Number	

Do not have a bank account.

5. IRS FORM W-9 CERTIFICATION AND SIGNATURE

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), **and**
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, **and**
- I am a U.S. citizen or other U.S. person (as defined by IRS Form W-9 rev January 2011).

Cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return.

The Internal Revenue Service does not require your consent to any provision of this document other than the certifications required to avoid backup withholding.

Signature	Print Name & Title of Person Signing Form	Date
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FOR STATE CONTROLLER'S OFFICE USE ONLY		Name of State agency contact & phone number:
Primary 1099 Vendor <input type="checkbox"/>	1099 Indicator <input type="checkbox"/> Yes <input type="checkbox"/> No	Comments
Entered By	Date	

Registration Instructions

General Instructions:

1. The substitute IRS Form W-9 is for the use of United States entities only. Non-US entities must submit an IRS Form W-8.
2. Type or legibly print all information except for signature.
3. All sections are mandatory and require completion.

Specific Information:

1. NAME

- a. Partnership, Corporation, Government or Nonprofit – Enter legal business name as registered with the Internal Revenue Service (IRS) in first box. If the company operates under another name, provide it in the second box.
- b. Proprietorship – Enter the proprietor's name in the first box and the business name (DBA) in the second box.
- c. Individual – Name must be as registered with the Social Security Administration (SSA) for the Social Security number (SSN) listed in Section 3.

2. ADDRESS/CONTACT INFORMATION

- a. Address A – *If the address is non-deliverable by the United States Postal Service, complete both Address A and B sections.*
Company – Provide physical location of company headquarters.
Individual – Provide physical location of residence.
E-mail – Provide complete e-mail address when available.
Telephone Number – Include area code.
Fax Number – Include area code.
Primary Contact – Person (and phone number or extension) to be contacted for payment-related questions or issues.
- b. Address B – Provide additional remittance address and related information when appropriate.

3. ORGANIZATION TYPE AND TAX IDENTIFICATION NUMBER (TIN)

- a. Individual – A person that has no association with a business.
- b. Proprietorship – A business owned by one person.
- c. Partnership – A business with more than one owner and not a corporation.
- d. Corporation – A business that may have many owners with each owner liable only for the amount of his investment in the business.
- e. LLC – Limited Liability Company. **Must mark appropriate classification – disregarded entity, partnership or corporation.**
- f. Government – The federal government, a state or local government, or instrumentality, agency, or subdivision thereof.
- g. Tax Exempt/Nonprofit – Organization exempt from federal income tax under section 501(a) or 501(c)(3) of the Internal Revenue Code.
- h. Doctor or Medical Facility – Person or facility related to practice of medicine.
- i. Attorney or Legal Facility – Person or facility related to practice of law.
- j. In-state – Nevada entity.
- k. Disadvantaged Business Enterprise (DBE) – A small business enterprise that is at least 51% owned and controlled by one or more socially and economically disadvantaged individuals. **Provide certification number.** See <http://www.nevadadb.com> for certification information.
- l. Nevada Business License number – Current NV business license number which was issued by the NV Secretary of State.
- m. The Taxpayer Identification Number (TIN) is always a 9-digit number. It will be a Social Security Number (SSN) assigned to an individual by the SSA or an Employer Identification Number (EIN) assigned to a business or other entity by the IRS. **Per the IRS, use the owner's social security number for a proprietorship.**

4. ELECTRONIC FUNDS TRANSFER

Per NRS 227, payment to all payees of the State of Nevada will be electronic. Provide a copy of a voided imprinted check or restate bank information on letterhead. **A deposit slip will not be accepted.** Information on this form and the support documentation **must match.**

- a. Bank Name – The name of the bank where account is held.
- b. Bank Account Type – Indicate whether the account is checking or savings.
- c. Transit Routing Number – Enter the 9-digit Transit Routing Number.
- d. Bank Account Number – Enter bank account number.
- e. Direct Deposit Remittance Advice – Direct Deposit Remittance Advices are sent via e-mail when possible. Companies should provide an address that will not change, i.e. accounting@business.com.

5. IRS FORM W-9 CERTIFICATION AND SIGNATURE

- a. The Certification is copied from IRS Form W-9 (rev. January 2011). See IRS Form W-9 for further information.
- b. The Signature should be provided by the individual, owner, officer, legal representative or other authorized person of the entity listed on the form.
- c. Print the name and title, when applicable, of the person signing the form.
- d. Enter the date the form was signed. Forms over three years old will not be processed.

Do not complete any remaining areas. They are for State of Nevada use only.

Mail or Fax signed form to:

NEVADA STATE CONTROLLER'S OFFICE
555 E WASHINGTON AVE STE 4300
LAS VEGAS NV 89101-1071
Fax: 702/486-3813

Sending to any other location will delay processing.

Questions can be directed to 702/486-3810 or 702/486-3856 or e-mailed to vendordesk@controller.state.nv.us.