

Bulletin No. 2025-01

January 9, 2025

RE: EARLY ELECTRONIC FILING OF EXCESS LINE PREMIUM TAX STATEMENTS FOR “ZERO” TAX FILERS ONLY

As of January 1, 2025, excess line brokers may file "ZERO" premium tax statements through the [DFS portal](#) if they meet **ALL** of the following criteria:

- No surplus lines business was written in New York for the year 2024;
- No transactions were reported to Excess Line Association of New York (ELANY) for any endorsements/cancellations; and
- No premium taxes or credits are due for 2024 and prior years.

Important: The above filing option is **for ZERO filers only**. NON-ZERO Filers may only start filing premium tax statements at the end of February 2025, after ELANY's members' report of 2024 is uploaded to the DFS Portal.

Should you have any questions regarding the content of this bulletin, please direct them to Theresa Hetherington at thetherington@elany.org or 646-292-5561, or you can email ELANY at elanyinfo@elany.org.