

# STATE OF COLORADO

DEPARTMENT OF REGULATORY AGENCIES

## DIVISION OF INSURANCE

1560 Broadway, Suite 850  
Denver, Colorado 80202



### Bulletin No. B-2.7

#### Acceptable Premium Tax Reporting Forms and Procedures

##### I. Background and Purpose

The purpose of this bulletin is to inform affected insurers and brokers (i) that only certain Division prescribed premium tax reporting and fee forms will be accepted by the Division of Insurance, and (ii) that the Division of Insurance will only accept tax and fee filings required by §§ 10-3-209, 10-6-128 and 10-5-110 through the Division's online filing system.

Bulletins are the Division's interpretations of existing insurance law or general statements of Division policy. Bulletins themselves establish neither binding norms nor finally determine issues or rights.

##### II. Applicability and Scope

This bulletin applies to all insurance companies required to pay premium taxes and fees pursuant to §§ 10-3-207, 10-3-209 and 10-6-128 C.R.S., and all surplus lines brokers required to file annual statements and monthly activity reports pursuant to § 10-5-110 and Regulation 2-4-1.

##### III. Division Position

Existing law requires insurance companies and surplus lines brokers to make premium tax and fee filings on or before a specified day or month. The filing method that insurance companies and surplus lines brokers need to use is the Colorado Division of Insurance Online Premium Tax System or Colorado Division of Insurance Surplus Lines Tax System; these systems can be accessed from the Division's web site, <http://www.dora.state.co.us/insurance>. Any premium tax and fee filing not made through the Division's online filing system will be rejected. The Division may impose penalties and interest if a complying replacement filing for a rejected non-complying filing is submitted after the original filing deadline.

##### IV. Additional Division Resources

###### A. For More Information

Colorado Division of Insurance  
Corporate Affairs  
1560 Broadway, Suite 850  
Denver, CO 80202  
Tel. 303-894-7499  
Internet: <http://www.dora.state.co.us/insurance>

###### B. Related DOI Regulations

Regulation 2-4-1; Concerning Surplus Lines Insurance Issued By Nonadmitted Insurers

##### V. History

- Issued July 1, 2007.