

February 14, 2024

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

As of January 1, 2024, 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 year 2023;
- 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 2023 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 2024, after ELANY's members' report of 2023 is uploaded to the DFS Portal.

Should you have any questions regarding the content of this bulletin, please direct them to Theresa Hetherington at 646-292-5561 or you can email us at [elanyinfo@elany.org](mailto:elanyinfo@elany.org).