

COMMONWEALTH OF MASSACHUSETTS
Division of Insurance

INSTRUCTIONS FOR SPECIAL BROKER 2014
RETURN OF BUSINESS FILING

*****IMPORTANT NOTICE: RETURN OF BUSINESS FILING FORMS BR-9 AND BR-18
REFLECT MULTI-STATE TAX ALLOCATIONS REQUIRED UNDER THE NON-
ADMITTED AND REINSURANCE REFORM ACT OF 2010 and M.G.L. c. 175 s. 168*****

1. Return of Business Filing Forms BR-9, BR-9MS and BR-18 (collectively, the “Business Filing Forms”) are to be completed and filed with this Division within the time frame of January 1, 2015 through January 31, 2015. A check made payable to the **Commonwealth of Massachusetts** in full payment of the total Taxes and Fees Due as shown on Line D of Form BR-18 must accompany the BR-9 and BR-18 forms as well. Form BR-9MS is to be used to allocate premiums and taxes due on a multi-state policy for which Massachusetts is the Home State. Massachusetts single state policies are to be listed on the standard Form BR-9. Note that Form BR-18 has been expanded to include amounts allocated to other states as required by M.G.L. c. 175 s. 168. Also note that all Massachusetts tax totals listed on Form BR-9 and Form BR9-MS should be combined on Form BR-18.

IMPORTANT NOTE: This year the Business Filing Forms are presented in a Microsoft Office Excel format in addition to the Adobe PDF formats that were used in prior filings. Special Brokers may find it easier to download the Excel files and then populate the required fields via data transfer or by keying in the information. The premium and tax totals will be automatically calculated and the form can then be printed for signature.

2. In the event you did not transact any Special Broker business under your license during calendar year 2014, you are nevertheless required to fully complete Form BR-18 indicating that no business was written and return the form to us by January 31, 2015.
3. All risks for which affidavits have been filed with the Division of Insurance for calendar year 2014 and for which policies of insurance were written must be reported on Forms BR-9 (Mass Only Policies) or BR-9MS (Multi-State Policies)
4. All Business Filing Forms must be properly executed by the Special Broker and filed with the Division. The licensee's name, as is stated on his/her license, and License Number are required to appear below the authorized broker's signature. This is a requirement for all Special Broker licensees, whether they are licensed as a corporation, partnership, trade-name or as an individual.
5. Kindly send all payments and documents to: *Commonwealth of Massachusetts, Division of Insurance, 1000 Washington Street, Suite 810, Boston, MA 02118-6200*
Attention: Frank Pesco, Surplus Lines Audit Section.