



# BULLETIN

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DATE: January 19, 2010  
TO: All Surplus Lines Agencies  
FROM: Kenneth A. Rudert, Executive Director  
SUBJECT: **Surplus Lines Agent Gross Premium Tax Report – RCT-123  
As of December 31, 2009**

Each year at this time all surplus lines licensees (resident and non-resident) that are licensed in the Commonwealth of Pennsylvania are reminded to file and remit the collected gross premium surplus lines tax for the calendar year ending December 31, 2009. The surplus lines tax levied by the Commonwealth of Pennsylvania is three percent (3%) of taxable gross premiums less any return premium for insurance placed with either an eligible surplus lines insurer or other non-admitted insurer. A Gross Premium Tax Report (RCT-123), along with your tax payment must be filed with the **PENNSYLVANIA DEPARTMENT OF REVENUE** on or before February 1, 2010, whether or not any surplus lines business was written in the preceding calendar year of 2009.

**Department of Revenue Instructions:**

For the latest version of the RCT-123 Tax Report and/or instructions for its completion, please visit the Pennsylvania Department of Revenue website ([http://www.revenue.state.pa.us/portal/server.pt/community/revenue\\_home/10648](http://www.revenue.state.pa.us/portal/server.pt/community/revenue_home/10648)) and search for 2009 RCT-123 under Forms and Publications, Corporation Taxes. A link to the 2009 RCT-123 Tax Report and instructions are also posted on PSLA's website (<http://www.pasla.org>) under, Electronic Filing, [Filing Forms](#).

**NEW FOR 2009:** Taxpayers are no longer required to list all policies for the year on the report. Taxpayers must now provide a copy of all 1620 monthly reports filed with PSLA during the year and summarize the reports on the schedule appearing on the bottom of Page 2 of the RCT-123 Tax Report. Further, when there are two or more offices being reported, the schedule of branch offices by customer ID number must be summarized on the new Branch Office Schedule on Page 3 of the RCT-123 Tax Report.

The process for completion of the RCT-123 Tax Report as well as the process for remittance and/or premium tax funds is controlled exclusively by the Pennsylvania Department of Revenue. PSLA can not provide tax advice. These types of questions should be directed to the Pennsylvania Department of Revenue.

**NOTE: A FULL COPY (all pages)** of the original RCT-123 Tax Report and schedules must be filed **electronically** with PSLA.

**DISCLAIMER: Please be advised that PSLA will not review original RCT-123 Tax Reports prior to submittal to the Department of Revenue.**

Should you have any questions regarding the handling of the **PSLA electronic filing copy** of the RCT-123 Tax Report and supporting documentation please do not hesitate to contact Carla Baker at 610-594-1340, ext. 133, [cbaker@pasla.org](mailto:cbaker@pasla.org) or Lurena Rightmyer at 610-594-1340, ext. 111, [rightmyer@pasla.org](mailto:rightmyer@pasla.org).

KAR/ds