



**DIRECTIVE 22-EX-1**

**TO:** ALL NON-ADMITTED INSURERS WRITING  
IN THE STATE OF GEORGIA

**FROM:** PREMIUM TAX DIVISION

**DATE:** JANUARY 21, 2022

**RE:** RECONCILIATION OF NON-ADMITTED PREMIUM

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The Georgia Department of Insurance (GA DOI) requests certain information regarding non-admitted insurance written in Georgia for the year 2022 and going forward. GA DOI requests this data to assist with reconciling of premium written by non-admitted insurance companies with the premiums reported by the Georgia non-admitted filers (including Surplus Lines Brokers, Risk Purchasing Groups, and independently procured policies).

Georgia follows the “Home State” taxation and regulatory requirements that are outlined in the Non-Admitted and Reinsurance Reform Act (NRRRA). Georgia non-admitted filers must file with GA DOI and remit taxes and fees on all GA “Home State” non-admitted insurance business through the Surplus Lines Information Portal (SLIP). Insurers will now also use SLIP to submit policy data. Please contact the GA DOI to set up an account.

Insurers have the following options for data submissions via SLIP: (1) manual data entry or (2) multiple policy submission through a XML batch process. Insurers reporting a relatively small number of policies are ideal candidates for the manual data entry in SLIP, while insurers reporting numerous policies may prefer to submit data in batch format. Please contact the GA DOI to request more information on the XML batch process.

GA DOI reconciles the insurer/broker policy data that is submitted into SLIP. Please report the data as it appears on the declarations page. The following data is required for each policy:

- Policy number
- Insured
- Premium (100% of the premium for GA “Home State” policies)
- Policy effective and expiration dates
- Transaction effective date

- Name of the entity that is responsible for the tax filing, i.e. the surplus lines broker, or individual who procured the policy.

The deadline for policy submission is 90 days from the end of the quarter for foreign insurers and annually by June 30th for alien insurers. If you have any questions, please contact the Premium Tax Division at (404) 656-7553 or via email at [premiumtax@oci.ga.gov](mailto:premiumtax@oci.ga.gov).

A handwritten signature in black ink, appearing to read "John F. King". The signature is fluid and cursive, with the first name "John" and last name "King" being clearly legible, and "F." in the middle.

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JOHN F. KING  
INSURANCE AND SAFETY FIRE COMMISSIONER  
STATE OF GEORGIA