DRAFT FORM — NOT FOR FILING

This draft form has been updated to include the most recent changes effective for Tax Year 2026 Virginia returns. If legislative changes or issues arise, we will post a new version of this draft form.

Please continue to monitor **tax.virginia.gov/early-release-forms** for future drafts of this form. Once forms are final, we will post them on our website at **tax.virginia.gov/forms**.

Form 802

Virginia Department of Taxation
P.O. Box 26179
Richmond, VA 23260-6179

2026 Virginia Insurance Premiums License Tax Surplus Lines Broker's Annual Reconciliation Tax Report

Name of Surplus Lines Broker	☐ Name Change ☐ Address Change ☐ Amended Return
Address	Account Number 39- __ __ __ __ __ __ __ __ __ F001
City, State, and ZIP Code	Broker's License Number

1.	Gross Premium Income	1.	.00
2.	Additional Premiums	2.	.00
3.	Total Premium Income (Line 1 plus Line 2)	3.	.00
4.	Returned and Exempted Premiums	4.	.00
5.	Taxable Premium Amount (Line 3 minus Line 4)	5.	.00
6.	Insurance Premiums License Tax (Multiply Line 5 by 2.25%)	6.	.00
7.	2026 Quarterly Taxes Paid	7.	.00
8.	Insurance Premiums License Tax Owed. If Line 6 is greater than Line 7, subtract Line 7 from Line 6.	8.	.00
9.	Insurance Premiums License Tax Overpaid. If Line 7 is greater than Line 6, subtract Line 6 from Line 7.	9.	.00
10.	Fee for Late Filing	10.	.00
11.	Penalty for Late Payment	11.	.00
12.	Interest	12.	.00
13.	Total Adjustments. Add Lines 10, 11, and 12	13.	.00
14.	If you owe tax on Line 8, add Line 8 and Line 13. If you have an overpayment on Line 9, but Line 13 is greater than Line 9, subtract Line 9 from Line 13. **This is the total payment due.** Enter the sum here and on the voucher below	14.	.00
15.	If you have an overpayment on Line 9 and Line 9 is greater than Line 13, subtract Line 13 from Line 9. **This is your refund**	15.	.00

Under penalty of perjury, I declare that I have examined this report and to the best of my knowledge and belief, it is true, correct, and complete.

Surplus Lines Broker / Agency Office Signature		Date	Daytime Phone Number
Preparer's Name, Firm Name	Preparer's FEIN / PTIN / SSN	Vendor Code	Preparer's Phone Number

DRAFT

Form 802V

(Doc ID 802)

Virginia Insurance Premiums License Tax Surplus Lines Broker's Annual Reconciliation Tax Report Voucher

You must file this voucher with Form 802, unless reporting and paying electronically using eForms at www.tax.virginia.gov.

0000000000000000 8028888 000000

Taxable Year 2026

Account Number 39- __ __ __ __ __ __ __ __ __ F001	Broker License Number
Name of Surplus Lines Broker	
Address	
City, State, and ZIP Code	

REQUIRED:
Send the signed return (above) and this voucher, even if no tax is due.

Total Amount Due
(Line 14 of the above return.)

.00

Va. Dept. of Taxation 2616019-W Rev. 08/26

Instructions for Filing 2026 Form 802

Virginia Insurance Premiums License Tax Surplus Lines Broker's Annual Reconciliation Tax Report

General Information

Every licensed surplus lines broker or any person who is required to be licensed as a surplus lines broker is required to pay the insurance premiums license tax on each policy of insurance procured during the preceding calendar year with an insurer that is not licensed to transact business in Virginia. Such payments shall be made based on the direct gross premium income derived from policies for insureds whose home state is the Commonwealth of Virginia.

For purposes of determining whether direct gross premium income is derived from such policies, "home state" means (i) the state in which an insured maintains its principal place of business or, in the case of an individual, the individual's principal residence or (ii) if 100% of the insured risk is located out of the state referred to in clause (i) of this definition, the state to which the greatest percentage of the insured's taxable premium for that insurance contract is allocated. When more than one insured from an affiliated group is named an insured on a single insurance contract, "home state" means the state of the member of the affiliated group that has the largest percentage of premium attributed to it under such insurance contract.

How to Get Assistance

The Department's website, **www.tax.virginia.gov**, contains information that can help you with your tax filing responsibilities.

- ***eForms:*** File and pay your tax online for free. Simply complete the online version of the quarterly report or annual reconciliation tax report by entering the tax information as you would if you were completing the paper form.
- ***Email Updates:*** Sign up to receive electronic newsletters about legislative changes, filing reminders, and other relevant information on topics that you select.
- ***PDF Forms:*** Virginia tax forms are available to print or download.

Other Inquiries: Call **(804) 404-4163** or write to **Virginia Department of Taxation, P.O. Box 715, Richmond, VA 23218-0715**. Do not mail returns to this address.

Filing Requirement

The Virginia Surplus Lines Broker's Annual Reconciliation Tax Report, Form 802, must be filed by every surplus lines broker or person required to be licensed as a surplus lines broker by March 1 following the close of the taxable year, even if no insurance premiums license tax is owed.

Where to File and Pay

You can file and pay online with eForms at **www.tax.virginia.gov**. For paper filing, file the report with the **Virginia Department of Taxation, P.O. Box 26179, Richmond, VA 23260-6179**. If a tax is owed, the paper report must be accompanied by a check or money order for the amount due made payable to the Virginia Department of Taxation.

When to File and Pay

Your Virginia Surplus Lines Broker's Annual Reconciliation Tax Report must be postmarked no later than March 1, 2027. Payments are considered timely filed if they are filed electronically or postmarked on or before midnight of the due date. If the due date falls on a Saturday, Sunday, or legal holiday, the report must be postmarked on or before the next business day. Payments returned by the bank will be subject to a returned payment fee of $35 in addition to any other penalties that may be incurred. For more information, call the Office of Insurance Tax at **(804) 404-4163**.

Amended Returns

If it becomes necessary to amend a previously filed Virginia report, prepare a new Form 802 with the corrected figures. Check the "Amended Return" box at the top of Form 802. File the amended report within 3 years from the due date of the original report. See *Va. Code* § 58.1-1823.

Quarterly Tax Reports

A surplus lines broker must file quarterly tax reports using Form 801 if its annual insurance premiums license tax liability can reasonably be expected to exceed $1,500 and, during the quarter, it derived direct gross premium income from policies for insureds whose home state is the Commonwealth of Virginia. Refer to the Form 801 instructions for more information.

Penalties and Interest

The Virginia Surplus Lines Broker's Annual Reconciliation Tax Report is subject to a late filing fine of $50 per day for each day the report is not submitted. All payments made after the due date are also subject to a 10% late payment penalty that shall be added to the amount of the unpaid tax liability. Virginia law requires the Department to assess interest on any unpaid balance of unpaid tax, from the payment due date through the date the tax is paid. Interest charges apply to late payments as well as additional balances due or assessed as the result of audit adjustments. *Va. Code* § 58.1-15 sets the interest for late payments at the federal underpayment rate established under Internal Revenue Code § 6621, plus 2%. For the current daily interest rate, contact the Department at **(804) 367-8037**.

Line Instructions

Taxpayer Information: Enter your name, mailing address, Virginia insurance premiums license tax account number, and Virginia broker's license number in the spaces provided.

Check the box for all that apply: Check the appropriate box if you have a name change, address change, or are filing an amended report.

Line 1 Enter the gross amount of all premiums, assessments, dues, and fees collected, received, or derived, or obligations taken from policies for insureds whose home state is Virginia.

Line 2 Enter the amount of premiums written for additional insurance for insureds whose home state is Virginia. Additional insurance generally results from an insurance rider, rate adjustment, or an advance premium that is less than the actual premium coverage.

Line 3 Add Line 1 and Line 2.

Line 4 Enter the sum of the following items:

Returned Premiums – the portion of premiums returned to an insured whose home state is Virginia. Additional insurance generally results from an insurance rider, rate adjustment, or an advance premium that is less than the actual premium coverage.

Exempt Northern VA Transportation Commission and the Potomac and Rappahannock Transportation District Premiums – the amount of premiums associated with any policy of insurance procured by a broker during the preceding calendar year on behalf of a commuter rail system jointly operated by the Northern Virginia Transportation Commission and the Potomac and Rappahannock Transportation District.

Line 5 Subtract Line 4 from Line 3.

Line 6 Enter the insurance premiums license tax liability amount by multiplying the amount on Line 5 by 2.25%.

Line 7 Enter the total quarterly insurance premiums license tax amount paid during the year.

Line 8 If Line 6 is greater than Line 7, subtract Line 7 from Line 6 and enter that amount on Line 8.

Line 9 If Line 7 is greater than Line 6, subtract Line 6 from Line 7 and enter that amount on Line 9.

Line 10 Enter the fee for late filing. Surplus lines brokers are subject to a $50 late filing fine for each day that the report is late.

Line 11 Enter the amount of the penalty for late payment. If you pay the tax owed after the due date, you will be subject to a penalty of 10% of the tax due amount on Line 8.

Line 12 Upon failure to pay the annual insurance premiums license tax due with the annual reconciliation tax report, interest is assessed at the rate of interest established pursuant to *Va. Code* § 58.1-15 for the period between the due date of the annual report and the date of full payment.

Line 13 Add Lines 10, 11, and 12.

Line 14 If you owe tax on Line 8, add Line 8 and Line 13. If you have an overpayment on Line 9 but Line 13 is greater than Line 9, subtract Line 9 from Line 13. This is the total payment due. Enter the sum on Line 14 and on the Virginia Insurance Premiums License Tax Surplus Lines Broker's Annual Reconciliation Tax Report Voucher, Form 802V.

Line 15 If you have an overpayment on Line 9 and Line 9 is greater than Line 13, subtract Line 13 from Line 9. This is your refund. Enter the sum on Line 15. Sign and date your report.