



Florida Department of Revenue
Tax Information Publication

TIP

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2008

**LEGAL EXPENSE INSURERS
ANNUAL & QUARTERLY FILING FEES**

Effective for the 2008 calendar tax year, and thereafter, each of the \$25 quarterly statement filing fees and the \$100 annual statement filing fee should be paid directly to the Office of Insurance Regulation instead of the Department of Revenue.

Legal expense insurers should put zero (0.00) for the quarterly statement filing fee (line 5) of Form DR-907, Department of Revenue Florida Insurance Premium Installment Payment that will be paid during the 2008 calendar year and for each year thereafter. The legal expense insurer's filing fees should also be excluded when filing the annual Florida Insurance Premium Tax Return, Form DR-908. The legal expense insurers' filing fees should be paid to the Office of Insurance Regulation.

For tax years prior to calendar year 2008, if a legal expense insurer can justify that it paid its annual statement or quarterly statement filing fees twice – once to the Office of Insurance Regulation and once to the Department of Revenue, the legal expense insurer may file an amended insurance premium tax form(s) (DR-908) with the Department of Revenue to claim a refund for the overpayment. Please note the three year time limitation in section 215.26, Florida Statutes, is applicable to all requests for refund.

References: Chapters 175 and 185, Florida Statutes (2007).

FOR MORE INFORMATION

This document is intended to alert you to the requirements contained in Florida laws and administrative rules. It does not by its own effect create rights or require compliance.

For forms and other information, visit our Internet site at www.myflorida.com/dor or call Taxpayer Services, 8:00 a.m. to 7:00 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671.

Persons with hearing or speech impairments may call our TDD at 800-367-8331 or 850-922-1115.

For a detailed written response to your questions, write the Florida Department of Revenue, Taxpayer Services, 1379 Blountstown Highway, Tallahassee, FL 32304-2716.