

## INDUSTRIAL INSURED/SELF-PROCUREMENT FILING PROCEDURES

**56-2-411. Citizens procuring insurance with foreign companies -- Liability for taxes.**

(a) Under §§ 56-2-409, 56-2-410, and this section are also included citizens of this state procuring and holding insurance contracts or policies on the types of coverage listed in § 56-2-201 upon property situated or located in this state in companies not authorized to transact business in this state.

(b) The procuring or accepting policies or contracts of the insurance from unauthorized companies or associations makes every citizen of this state, including industrial insureds as defined in § 56-2-105(7), holding the contracts or policies liable for taxes, the same as if procured through a surplus lines agent. The taxes shall be paid at the same time, in the same manner, and at the same rate as the tax levied on surplus lines insurance in §§ 56-14-106 and 56-14-113.

HISTORY: Acts 1899, ch. 430, § 5; Shan., § 3369a63; Code 1932, § 6345; T.C.A. (orig. ed.), §§ 56-318, 56-240; Acts 2015, ch. 155, § 3; 2016, ch. 735, § 3.

**POLICY FILING:**

All Industrial Insured and Self-Procurement policies are required to be filed through the Surplus Lines Clearinghouse at [www.slclearinghouse.com](http://www.slclearinghouse.com). Visit the *Education* tab to access helpful videos, webinars, and manuals to assist in learning the SLIP filing system. **First time filers must “REGISTER” for a SLIP account.**

Register for a SLIP Account: Access the Clearinghouse Website and select the SLIP button. To complete the IPC registration process, follow the below instruction:

1. On the Clearinghouse SLIP login page, click *Register*, select the IPC radio button, and click *Register* button to continue.

Select either *Individual* or *Company*. Next, Enter the Following information and select the Register button upon completion.

**IPC Registration Information  
(Individual)**

- Username
- First and Last Name
- Email Address
- Phone Number
- Mailing Address
- Physical Address

**IPC Registration  
Information (Company)**

- Company Name and FEIN
- Username
- First and Last Name
- Email Address
- Phone Number
- Mailing Address
- Physical Address

2. Once the registration data is successfully completed, the email address entered during registration will receive an email with the Clearinghouse SLIP username and system generated password. The user must log in using the password provided in the email.
3. Change password after initial log in. Navigate to the *Settings* tab on the menu bar. In the *Change Password* section, click the *Edit* button, enter the new password, and click *Save*. The next time you log into SLIP, use your new password.

Please visit the *Education* tab on the Clearinghouse website and view the videos and webinars for detailed step by step filing instructions. If you have a problem or need assistance with filing in the SLIP System, contact Clearinghouse customer service at 877-267-9855 or [info@slclearinghouse.com](mailto:info@slclearinghouse.com). You may also contact the

Surplus Lines Division at 615-741-7508 or [Surplus.Lines@TN.gov](mailto:Surplus.Lines@TN.gov).

**PAYING TAXES ON POLICIES EFFECTIVE ON OR AFTER OCTOBER 1, 2016:**

All policies with effective dates on or after October 1, 2016, and any subsequent endorsements, will be invoiced by the Clearinghouse. Invoices are processed quarterly and delivered through the Clearinghouse SLIP platform. Payments will be made via ACH in SLIP to the Tennessee Department of Commerce and Insurance.

You will receive an invoice for the taxes due (5% of gross premium) beginning with policies effective on or after October 1, 2016 and an invoice for the Clearinghouse transactions fee for all policies beginning with effectives on or after October 1, 2016.

The schedule for the SURPLUS LINES TAX INVOICING and the CLEARINGHOUSE TRANSACTION FEE INVOICEING is as follows:

<i><b>Filings Received During</b></i>	<i><b>Invoices Issued</b></i>	<i><b>Payment Due Date</b></i>
January 1 – March 31	April	May 15 <sup>th</sup>
April 1 – June 30	July	August 15 <sup>th</sup>
July 1 – September 30	October	November 15 <sup>th</sup>
October 1 – December 31	January	February 15 <sup>th</sup>

**PAYING TAXES ON POLICIES EFFECTIVE PRIOR TO OCTOBER 1, 2016:**

An Industrial Insured/Self-Procurement Statement of Premiums and Tax Payment (IN-1707) is required to be filed with the Tennessee Department of Commerce and Insurance, Surplus Lines Division on a quarterly basis following the schedule below: (no filing required for zero business)

<b>Quarter</b>	<b>Due Date</b>
Quarter 1 (Jan. 1 – Mar. 31)	May 15
Quarter 2 (Apr. 1 – June 30)	August 15
Quarter 3 (July 1 – Sep. 30)	November 15
Quarter 4 (Oct. 1 – Dec. 31)	February 15

**INDUSTRIAL INSURED / SELF-PROCUREMENT STATEMENT OF PREMIUMS AND TAX PAYMENT** must be sent with payment and can be found at: <http://www.tn.gov/commerce/article/ins-company-premium-taxes>

This is a fillable form and must be completely filled out to be accepted. Buyer must sign the form and it must be notarized (must be submitted with original signature and notary).

Must indicate whether Industrial Insured or Self – Procured on the form.

Make Check Payable to: **Tennessee Department of Commerce and Insurance**  
Send Statement w/Check to: **State of Tennessee**  
**Department of Commerce & Insurance**  
**Surplus Lines Division, 7<sup>th</sup> Floor**  
**500 James Robertson Parkway**  
**Nashville, TN 37243**

**QUESTIONS: Please email [Surplus.Lines@tn.gov](mailto:Surplus.Lines@tn.gov) or call (615)741-1670**