



Tax Information Publication

TIP

No: 25B8-01

Date Issued:
February 12, 2025

Florida Insurance Premium Taxes and Fees Return (Form DR-908) **Schedule X, State Fire Marshal Regulatory Assessment Tax/Surcharge** **Inland Marine**

This TIP is intended for property and casualty insurers that write inland marine insurance and pay the State Fire Marshal Regulatory Assessment on those premiums. Pet insurance was separated from inland marine insurance in the Annual Statements for 2024 and thereafter. Inland marine insurance is shown on Line 9.1 and pet insurance is shown on Line 9.2 on the Florida State Page. For purposes of the Florida State Fire Marshal Regulatory Assessment and Surcharge, include only the inland marine premiums shown on Line 9.1 on the inland marine line of Schedule X of Form DR-908.

A State Fire Marshal Regulatory Assessment of 1% (0.01) is imposed on every domestic, foreign, and alien insurer issuing policies of fire insurance in Florida. In addition, each insurer authorized to transact insurance business in Florida must remit a 0.1% (0.001) surcharge on all gross direct fire, allied lines, and multiple peril insurance premiums written on commercial property located within Florida. See Schedule X of Form DR-908.

References: Section 624.515, Florida Statutes

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 the Department's website at floridarevenue.com or call Taxpayer Services at (850) 488-6800, Monday through Friday (excluding holidays).

For a detailed written response to your questions, write the Florida Department of Revenue, Taxpayer Services MS 3-2000, 5050 West Tennessee Street, Tallahassee, FL 32399-0112.

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