

**Bulletin No. 2026-02**

**January 06, 2026**

**RE: EARLY ELECTRONIC FILING OF EXCESS LINE  
PREMIUM TAX STATEMENTS FOR “ZERO” TAX FILERS ONLY**

As of January 1, 2026, excess line brokers may file "ZERO" premium tax statements through the [DFS portal](#) if they meet **ALL** of the following criteria:

- No surplus lines business was written in New York for the year 2025;
- No transactions were reported to Excess Line Association of New York (ELANY) for any endorsements/cancellations; and
- No premium taxes or credits are due for 2025 and prior years.

**Important:** The above filing option is **for ZERO filers only**. NON-ZERO Filers may only start filing premium tax statements at the end of February 2026, after ELANY's members' report of 2025 is uploaded to the DFS Portal.

Should you have any questions regarding the content of this bulletin, please direct them to Theresa Hetherington at [thetherington@elany.org](mailto:thetherington@elany.org) or 646-292-5561, or you can email ELANY at [elanyinfo@elany.org](mailto:elanyinfo@elany.org).