

AUTOMOBILE CLUBS DOING BUSINESS IN PUERTO RICO

PREMIUM OR QUOTA TAX RETURN - GENERAL INSTRUCTIONS

1. Pursuant to the provisions of Section 21.200 of the Insurance Code of Puerto Rico, each automobile club or association, organized for profit, shall pay on or before March 31 of each year to the Secretary of the Treasury of the Commonwealth of Puerto Rico, through our Office, a tax of one and a half (1.5%) percent on the premiums or quotas received by such club or association during the preceding calendar year.

According to the referred section of law, automobile clubs or associations must pay the corresponding premium or quota tax for calendar year ending December 31, 2009, **on or before March 31**. For this purpose, we attach a blank form of the Premium or Quota Tax Return, which should be completed and returned to us, with the corresponding payment, by said date. The payment shall be made by check payable to the Secretary of the Treasury of Puerto Rico.

2. Automobile clubs or associations which did not write business for the corresponding report period must indicate so in the Premium or Quota Tax Return. Said return must be submitted within the aforesaid deadline.
3. The Premium or Quota Tax Return with the check in payment, shall be submitted to the following address:

Mailing address:

Office of the Commissioner of Insurance
B5 Tabonuco, Suite 216
PMB 356
Guaynabo, PR 00968-3029

or Physical address:

Office of the Commissioner of Insurance
GAM Tower
2 Tabonuco Street, Suite 400
Guaynabo, Puerto Rico 00968-3020

4. If private post meter is used, the Premium or Quota Tax Return shall be received in this Office by March 31, unless it is sent on March 31 by certified, registered mail or Express Mail.