



When making a policy filing with FSLSO, you will be required to select a coverage code and corresponding tax status for your policy filing. The tax status allows FSLSO's filing platform to accurately charge the appropriate taxes, fees and assessments. The below table provides a description of each tax status and its corresponding details.

Tax Status	Is Subject to:	
Tax Status 0 (Taxable)	Taxes, Service Office Fee and Assessments	
Tax Status 1 (Non-Taxable)	Service Office Fee and Assessments	Applicable to Commercial Airport/Aircraft coverages (coverage codes 9000 – 9004). Not applicable to personal and pleasure aircraft (coverage code 9005).
Tax Status 2 (Non-Taxable)	Assessments Only	Applicable to all coverage codes for governmental entities (State, County, and Municipality).
Tax Status 3 (Non-Taxable)	Service Office Fee and Assessments	Applicable to motor truck cargo, certain ocean marine and ocean cargo coverages (Coverage codes 4002, 3000*, 3001*, 3002, 3003, 3004, 3005, 3007, 3008). Not applicable to personal and pleasure boats and yachts. *Can also be taxable.
Tax Status 4 (Non-Taxable)	EMPA Surcharge Only	Applicable to commercial property for specific exempted entities, such as hospital alliances.
Tax Status 5 (Non-Taxable)	None	Applicable to entities that are exempt from taxes, fees and assessments.