# Mailing and Filing InstructionsFor Use Only if Filing Zero Tax Due

**All Surplus Line Brokers and Special Lines Surplus Line Brokers, who held a license during the reporting year and has no taxable premiums transacted must complete this form. Fill out all items.**

1. **Due on March 1, 2023*:*** File one (1) Annual Statement and Tax Return on or before **March 1, 2023**.
2. Groups: A return is to be completed for each surplus line license. No group filings are accepted.
3. File/Mail: Submit a scanned copy of the physically signed Annual Statement and Tax Return **via e-mail to** **PremiumTaxFiling@insurance.ca.gov** or submit via mail to:

California Department of Insurance

Tax Accounting Unit

300 Capitol Mall, Suite 14000

Sacramento, CA 95814

* **The Annual Statement and Tax Return must be sent via e-mail or postmarked on or before March 1 following the end of the calendar year.** When the due date falls on a Saturday, Sunday or State or Federal legal holiday, the statement and tax return are considered timely if postmarked on the next business day.
* **For questions concerning the completion of the premium tax return,** please contact the California Department of Insurance, Premium Tax Audit Unit via e-mail to PremiumTaxAudit@insurance.ca.gov.
* **Complete the tax form by filling all the required information.** Do not write in the column labeled “CDI Use Only”.
* **Check all boxes that apply:** Brokers submitting a Final Return (license has expired and no further business will be transacted) must indicate the effective date of the final transaction. Brokers submitting an Amended Return must indicate the date when it was amended.

| **Line**  | **Instructions** |
| --- | --- |
| Line 1: | If no taxable premium is transacted during the reporting year, continue to the next line. |
| Line 2: | This is the Statement of Trust Assets and Liabilities as of **December 31, 2022** for **California** Surplus Line Business only. If using fiscal year basis, state the year-end date on the line provided (month/day/year). This is a quick test of the accumulation totals of the California Surplus Line Trust Fund. See the sample below:* Description of Trust Assets:
* Cash Trust
* Premiums Receivable
* Any securities held in this account
* Description of Trust Liabilities:
* Premiums Payable
* Surplus Line Tax Payable
* Stamping Fees Payable
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| Line 3, 3.1, & 3.2: | This is the Statement of Nontaxable Business written pursuant to the California Insurance Code Section 1760.5. All Special Lines Surplus Line Brokers are required to complete this Section even if the business transacted was nontaxable for the calendar year **2022** pursuant to the California Insurance Code Section 1760.5(4)(d). |
| Line 4: | In lieu of the Zero Premium Tax Return previously filed by **Endorsed Surplus Line Brokers** writing on behalf of a business entity surplus line broker organization, provide a listing of all Endorsed Surplus Line Brokers with an individual license to transact as a surplus line broker and who transact or write business on behalf of the reporting surplus line broker organization*.* |
| Line 5.1 & 5.2: | Provide the name, title, phone number and e-mail address of the contact person should there be any questions regarding this annual statement and tax return. Provide mailing address if the business street address is different. |
| **Surplus Line Broker’s Certification (Tax Return, Page 3):** | **California Insurance Code Section 1774(a)(1) -** Surplus Line Broker’s Certification is to be **completed by the broker** declaring under penalty of perjury pursuant to the laws of the State of California that the annual statement and tax return, including any accompanying schedules or statements, has been examined by the broker, and is true, correct, and complete. **You must type or write clearly the First Name, Last Name, Title, and E-mail of the signing broker in the space provided.** Tax return must be physically signed. A scanned copy of the physically signed tax return filed by e-mail is acceptable. |