

**FIRST QUARTER PREPAYMENT DUE ON OR BEFORE APRIL 1ST.**

CIA T-4 (REV 12/02)

COMPANY NAME, ADDRESS		PERMANENT CALIFORNIA NUMBER	AMOUNT DUE FIRST QUARTER PREPAYMENT ONLY		
		TELEPHONE NUMBER			
METHOD OF PAYMENT: <input type="checkbox"/> Check		<input type="checkbox"/> Electronic Funds Transfer	PRIOR YEAR TAX LIABILITY	\$ _____	
		<input type="checkbox"/> Payment Voucher Only	25 % of PRIOR YEAR TAX LIABILITY	\$ _____	
Mail to: State of California Department of Insurance Tax Accounting Unit P.O. Box 1918 Sacramento, CA 95812-1918		Mail to: State of California Department of Insurance Tax Accounting Unit 300 Capitol Mall, Suite 1400 Sacramento, CA 95814		PRIOR YEAR OVERPAYMENT	( _____ )
				NET AMOUNT DUE 1st QUARTER, 20 _____	\$ _____
Make check payable to "CONTROLLER, STATE OF CALIFORNIA". I certify that the above is a true and correct declaration.					
Signature of Officer				Date	

**CALIFORNIA REVENUE & TAXATION CODE PROVISIONS**

The amount of each prepayment shall be 25 percent of the amount of the annual insurance tax liability reported on the return of the insurer for the preceding calendar year.

In establishing the prepayment amount of an insurer who has acquired the business of another insurer, the amount of tax liability of the acquiring insurer reported for the preceding calendar year shall be deemed to include the amount of tax liability of the acquired insurer reported for that year.

The Commissioner may relieve an insurer of its obligation to make prepayments where the insurer establishes to the satisfaction of the Commissioner that either the insurer has ceased to transact insurance in this state, or the insurer's annual tax for the current year will be less than five thousand dollars (\$5,000).

A late payment will subject the insurer to a penalty of 10 percent, plus interest.

**IMPORTANT INFORMATION**

- \* It is the insurer's responsibility to compute and remit the amount of prepayment due. No other notification will be sent to the insurer as a reminder of the due date.
- \* Keep this voucher(s) and check(s) in a safe place and be mindful of the due dates.
- \* Every Insurer whose annual tax liability for the preceding calendar year was five thousand dollars (\$5,000) or more is required to make quarterly prepayments and submit this voucher to the current calendar year.
- \* Complete and send this voucher with your First Quarter Prepayment only.
- \* Prepare separate voucher(s) and check(s) for each company of an insurance group.
- \* Please indicate company's current telephone number.
- \* If you are mandated or have voluntarily elected to pay by Electronic Funds Transfer (EFT), you must use the EFT method of payment. EFT users are still required to submit this voucher.

**DO NOT USE THIS VOUCHER TO PAY OTHER PREPAYMENTS**

**PENALTY AND INTEREST MAY BE ASSESSED ON DELINQUENT PAYMENTS**