2019 SURPLUS LINE TAX CALENDAR

**NOTICE TO ALL SURPLUS LINE BROKERS SUBJECT TO TAXATION PURSUANT TO CALIFORNIA INSURANCE CODE SECTION 1774 ET. SEQ.**

Brokers whose preceding year’s tax liability was $20,000 or more are required to pay the tax on business transacted each month pursuant to the California Insurance Code Section 1775.1. Use the following schedule to file monthly tax payment vouchers and to remit tax due:

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Business transacted during the month of:** | | | | **is due on or before:** | |
|  | January | 2019 | ……………. | April 1, 2019 |  |
|  | February | 2019 | ……………. | May 1, 2019 |  |
|  | March | 2019 | ……………. | June 1, 2019 |  |
|  | April | 2019 | ……………. | July 1, 2019 |  |
|  | May | 2019 | ……………. | August 1, 2019 |  |
|  | June | 2019 | ……………. | September 1, 2019 |  |
|  | July | 2019 | ……………. | October 1, 2019 |  |
|  | August | 2019 | ……………. | November 1, 2019 |  |
|  | September | 2019 | ……………. | December 1, 2019 |  |
|  | October | 2019 | ……………. | January 1, 2020 |  |
|  | November | 2019 | ……………. | February 1, 2020 |  |
|  | December | 2019 | ……………. | March 1, 2020 |  |

The Surplus Line Broker’s Monthly Tax Payment Vouchers **must** be returned to one of the following addresses:

|  |  |  |
| --- | --- | --- |
| **If Monthly Tax Payments are paid by CHECK, mail the CHECK payable to CALIFORNIA STATE CONTROLLER'S OFFICE and the monthly tax payment voucher to:** | OR | **If Monthly Tax Payments are paid by EFT or have a NET amount due of “0”, mail the monthly tax payment voucher to:** |
| State of California  Department of Insurance  Tax Accounting Unit  P.O. Box 1918  Sacramento, CA 95812-1918 |  | First Class or Express Delivery  State of California  Department of Insurance  Tax Accounting/EFT Unit  300 Capitol Mall Suite 14000  Sacramento, CA 95814 |

The tax payment vouchers are available on the California Department of Insurance web-site <http://www.insurance.ca.gov>. Select “Agents & Brokers”, then “Tax Forms and Instructions/Electronic Funds Transfer (EFT) Payments”, then “2018 Tax Forms, Instructions, and Information” to access the tax return, instructions, and vouchers.

IMPORTANT INFORMATION

* **MANDATORY PARTICIPATION:** Commencing January 1, 1995, entities subject to insurance tax, whose annual tax payment is more than $20,000, are required to participate in the Electronic Funds Transfer (EFT) program pursuant to the California Insurance Code Section 1775.8.
* Those required to pay or have voluntarily elected to pay by Electronic Funds Transfer (EFT) must use the EFT method of payment and are still required to submit a monthly payment voucher.
* If paying by check, please include the Surplus Line License Number on the check.

For questions regarding the Electronic Funds Transfer (EFT) Program, contact the California Department of Insurance Tax Accounting/EFT Unit at (916) 492-3288, e-mail: [EFT@insurance.ca.gov](mailto:EFT@insurance.ca.gov) or write to:

State of California

Department of Insurance

Tax Accounting /EFT Unit

300 Capitol Mall, Suite 14000

Sacramento, CA 95814