# MAILING AND FILING INSTRUCTIONS

# FOR 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, 2021:** The Annual Statement and Tax Return for the calendar year **2020**. Send original to the California Department of Insurance, Tax Accounting/EFT Unit postmarked on or before **March 1, 2021**. The postmark date or the express mail date will determine if the return and/or monthly voucher was mailed in a timely manner.
2. Groups: A return is to be completed for each surplus line license. No group filings are accepted.
3. Mail the Annual Statement and Tax Return by First Class or Express Delivery to:

California Department of Insurance

Tax Accounting Unit

300 Capitol Mall, Suite 14000

Sacramento, CA 95814

**The Annual Statement and Tax Return must be 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 by e-mail at 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, **2020** 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
 |
| 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 **2020** pursuant to the California Insurance Code Section 1760.5(4)(d). |
| Line 4: | 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. |
| **Surplus Line Broker’s Certification:** | **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. The certification may be signed in blue or black ink. |