# 2024 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 twenty thousand dollars ($20,000) or more are required to pay the tax on business transacted each month pursuant to California Insurance Code Section 1775.1. If required to pay monthly, and no tax is due for a certain month, a zero-tax voucher is still required to be filed. Use the following schedule to file monthly tax payment vouchers and remit taxes due:

| **Business Transacted During the Month of:** | **Is Due on Or Before:** |
| --- | --- |
| January 2024 | April 1, 2024 |
| February 2024 | May 1, 2024 |
| March 2024 | June 1, 2024 |
| April 2024 | July 1, 2024 |
| May 2024 | August 1, 2024 |
| June 2024 | September 1, 2024 |
| July 2024 | October 1, 2024 |
| August 2024 | November 1, 2024 |
| September 2024 | December 1, 2024 |
| October 2024 | January 1, 2025 |
| November 2024 | February 1, 2025 |
| December 2024 | March 1, 2025 |

**The Tax Payment Vouchers are available on** the [California Department of Insurance Website](http://www.insurance.ca.gov/). Select “Agents & Brokers”, then “Tax Forms and Instructions/Electronic Funds Transfer (EFT) Payments”, then select “**2023** Tax Forms, Instructions, and Information” to access the tax return, instructions, and vouchers. Or click here for CDI [Tax Forms, Instructions & Information (ca.gov)](https://www.insurance.ca.gov/0250-insurers/0300-insurers/0100-applications/tax-forms-instruct-and-info/index.cfm).

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

1. **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:

California Department of Insurance

Tax Accounting Unit

P.O. Box 1918

Sacramento, CA 95812-1918

1. **If Monthly Tax Payments are “Paid by EFT” or have a “Net Amount Due of ‘0’”:**

Submit a scanned copy of the physically signed monthly Tax Payment Voucher **via e-mail to** **PremiumTaxFiling@insurance.ca.gov.**

# Important Information

* **Mandatory Participation**: Commencing January 1, 1995, entities subject to insurance tax, whose annual tax payments is more than twenty thousand dollars ($20,000), are required to participate in the Electronic Funds Transfer (EFT) program.
* 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 voucher (FS-007).**
* If paying by check, 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, or via e-mail to EFT@insurance.ca.gov.