

Pursuant to California Insurance Code Section 1774 et seq. for all Surplus Line Brokers Subject to Insurance (Premium) Taxation: Surplus Line Brokers with an annual Insurance (Premium) Tax Liability for the preceding calendar year **2024** of twenty thousand dollars (\$20,000) or more is required to pay the Surplus Line Broker Insurance (Premium) tax on all business done in each Transaction Month for the calendar year **2025** pursuant to California Insurance Code section 1775.1. If required to pay monthly and no tax is due for a certain Transaction Month, a *Surplus Line Broker Monthly Insurance (Premium) Tax Payment Voucher (FS-007)* must still be filed to report zero. Use the following schedule to file monthly tax payment vouchers and remit taxes by the corresponding Tax Due Date:

Transaction Month	Tax Due Date ^{1/}
January 2025	April 1, 2025
February 2025	May 1, 2025
March 2025	June 1, 2025
April 2025	July 1, 2025
May 2025	August 1, 2025
June 2025	September 1, 2025
July 2025	October 1, 2025
August 2025	November 1, 2025
September 2025	December 1, 2025
October 2025	January 1, 2026
November 2025	February 1, 2026
December 2025	March 1, 2026

^{1/} When the due date falls on a Saturday, Sunday or State or Federal legal holiday, the Insurance (Premium) Tax payment is considered timely if postmarked/settled on the next business day.

Filing Instructions - Surplus Line Broker Monthly Insurance (Premium) Tax Payment Voucher (FS-007):

1. Download a copy of the *Surplus Line Broker Monthly Insurance (Premium) Tax Payment Voucher (FS-007)* by visiting the CDI [Tax Forms, Instructions & Information](#) webpage.
2. If monthly Insurance (Premium) Tax payments are paid by EFT or have a net amount due of \$0.00:
 - a. File the Monthly Insurance (Premium) Tax Payment Voucher via e-mail to PremiumTaxFiling@insurance.ca.gov.
 - b. On the e-mail subject line, include the Surplus Line Broker License number, Surplus Line Broker Name, Tax Due Date and voucher type. **Example:** 0123456 - Any Surplus Line Broker Agency – Jan 1, 2025 SLB Voucher
3. If monthly Insurance (Premium) Tax Payments are paid by check, contact the CDI via e-mail to PremiumTaxFiling@insurance.ca.gov for instructions.

Mandatory Participation: Entities subject to insurance tax, whose annual tax payment is more than twenty thousand dollars (\$20,000), are required to participate in the EFT program. Those who are required to pay by EFT must use the EFT method of payment and **submit a Surplus Line Broker Monthly Insurance (Premium) Tax Payment Voucher (FS-007)**.

Regardless of amount due, **CDI encourages the use of EFT** to ensure timely receipt of payment.

For questions regarding the EFT Program, contact the CDI via e-mail to EFT@insurance.ca.gov.