

For Calendar Year **2025**

All Surplus Line Brokers and Special Lines Surplus Line Brokers who held a license during the Calendar Year of **2025** and had **no taxable premiums transacted** are to complete the *Surplus Line Broker and Special Lines Surplus Line Broker Insurance (Premium) Tax Return (Filing Zero) (CDI FS-006-0)*, instead of the *CDI FS-006* long form.

1. **Due on or before March 2, 2026:** File one (1) *Surplus Line Broker and Special Lines Surplus Line Broker Insurance (Premium) Tax Return (CDI FS-006-0)* with the California Department of Insurance (CDI). Groups: Prepare a separate Insurance (Premium) Tax Return and tax payment for each Surplus Line Broker license. No group filings are accepted.
2. **File Online via the CDI Premium Tax Processing System (PTPS) Online portal:**
 - a. To access the online portal, go to the [CDI PTPS](#) login.
 - b. To register for a PTPS account, go to [Tax Forms, Instructions & Information](#) to complete a *Premium Tax Processing System (PTPS) Account Registration Agreement (CDI FS-008)* Form and submit via e-mail to PremiumTaxAudit@insurance.ca.gov. Note: Only the Executive Officer/Surplus Line Broker responsible for signing the Surplus Line Broker's Tax Return may register.

Important Note: Calculation error messages generated by the PTPS are advisory, intended to help cross-reference entries and ensure accurate data input. Data entered should be a direct and accurate representation of the filer's records. Certain tax forms require all information be completed before the system can accurately populate the calculations for Page 1 of the Tax Return. A tax return can still be submitted if a calculation error message is visible.

Instructions

The following are line-by-line instructions for the **Surplus Line Broker and Special Lines Surplus Line Broker Insurance (Premium) Tax Return for the calendar year of 2025**.

Complete the following information: Surplus Line Broker's Name, Mailing Address, City, State, Zip Code and Telephone Number. Also provide the Surplus Line Broker License Number, Federal Tax Identification Number, EFT Taxpayer Identification Number (TIN), and select the appropriate Method of Tax Payment. If Surplus Line Brokers and Special Lines Surplus Line Brokers are doing business under a different name, complete the section titled D.B.A. (Doing Business As).

Line	Instructions
Line 1:	If no taxable premium is transacted during the calendar year of 2025 , continue to the next line.
Line 2:	This is the Statement of Trust Assets and Liabilities as of December 31, 2025 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: <ul style="list-style-type: none">Description of Trust Assets: Cash Trust, Premiums Receivable, and/or Any securities held in this account.Description of Trust Liabilities: Premiums Payable, Surplus Line Tax Payable, and/or Stamping Fees Payable.
Line 3, 3.1, & 3.2:	This is the Statement of Nontaxable Business Written pursuant to California Insurance Code (CIC) 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 of 2025 pursuant to CIC section 1760.5(d).
Line 4:	Enter all Endorsed Surplus Line Brokers with an individual license to transact as a Surplus Line Broker and who transact or write business on behalf of the reporting Surplus Line Broker organization. <ul style="list-style-type: none">On PTPS, you must add a new row for each Endorsed Surplus Line Broker. To add a row for another entry, click on the "+" button. To delete a row, click on the "X" button.Note: This is In lieu of the Zero Insurance (Premium) Tax Return previously filed by Endorsed Surplus Line Brokers writing on behalf of a business entity surplus line broker organization.
Line 5.1 & 5.2:	Provide the name, title, phone number, and e-mail address of the contact person should there be any questions regarding this Insurance (Premium) Tax Return. Provide mailing address if the business street address is different.
Surplus Line Broker's Certification (Tax Return, Page 3):	CIC section 1774(a)(1) - Surplus Line Broker's Certification is to be completed by the Surplus Line Broker declaring under penalty of perjury pursuant to the laws of the State of California that the Insurance (Premium) Tax Return, including any accompanying schedules or statements, has been examined by the Surplus Line Broker, and is true, correct, and complete. Enter the First Name, Last Name, Title, and E-mail of the signing Surplus Line Broker in the space provided. The Insurance (Premium) Tax Return must be signed by the Surplus Line Broker.

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****For all attachments to the Insurance (Premium) Tax Return, include at the top of each page the Filing Surplus Line Broker's name and License number.**