

**Pursuant to California Insurance Code (CIC) section 1774 et seq.** for all Surplus Line Brokers subject to Insurance (Premium) Taxation: Every Surplus Line Broker with an annual Insurance (Premium) Tax Liability for the preceding calendar year for **2025** 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 for **2026** pursuant to CIC 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 <sup>1/</sup>
January 2026	April 1, 2026
February 2026	May 1, 2026
March 2026	June 1, 2026
April 2026	July 1, 2026
May 2026	August 1, 2026
June 2026	September 1, 2026
July 2026	October 1, 2026
August 2026	November 1, 2026
September 2026	December 1, 2026
October 2026	January 1, 2027
November 2026	February 1, 2027
December 2026	March 1, 2027

<sup>1/</sup> 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:

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 Electronic Funds Transfer (EFT)** or have a net amount due of \$0.00:
  - a. File the *Surplus Line Broker Monthly Insurance (Premium) Tax Payment Voucher (FS-007)* via e-mail to [PremiumTaxFiling@insurance.ca.gov](mailto: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 the voucher type. Example: 0123456 - Any Surplus Line Broker Agency – Jan 1, 2026 SLB Voucher
3. If monthly Insurance (Premium) Tax Payments are **paid by check**, contact the CDI via e-mail to [PremiumTaxFiling@insurance.ca.gov](mailto: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, visit the [Electronic Funds Transfer \(EFT\) Program for Tax Payments](#) or contact the CDI via e-mail to [EFT@insurance.ca.gov](mailto:EFT@insurance.ca.gov).