



**RICARDO LARA**  
CALIFORNIA INSURANCE COMMISSIONER

## NOTICE

**TO:** All Admitted Insurers, Surplus line Brokers, and Other Interested Parties

**DATE:** January 29, 2025

**SUBJECT:** **2024** Insurance (Premium) Tax Form Filing Information

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### **Annual Insurance (Premium) Tax Form Filing Due Dates:**

- Surplus Line Broker Insurance (Premium) Tax Filings – Due March 3, **2025**
- Insurer Insurance (Premium) Tax Filings – Due April 1, **2025**
- Ocean Marine Insurance (Premium) Tax Filings – Due June 16, **2025**

### **Insurance (Premium) Tax Form Filing Process:**

- The **2024** Insurance (Premium) Tax Form must be filed electronically via Premium Tax Processing System (PTPS).
- Effective January 31, 2025, the California Department of Insurance (CDI) will no longer accept Insurance (Premium) Tax Forms Filings outside the PTPS.
- CDI will only accept **2023** and prior years tax returns, including **2023** and prior years amended Insurance (Premium) Tax Forms (active years only), via e-mail only, and until further notice.

**Important:** Executive Officers and Surplus Line Brokers that filed a 2023 Insurance (Premium) Tax Form will receive communication regarding the PTPS registration process via e-mail. In order to access the PTPS, the registration process must be completed. If the registration communication is not received by January 31, 2025, contact the CDI via e-mail to [PremiumTaxFiling@insurance.ca.gov](mailto:PremiumTaxFiling@insurance.ca.gov).

### **Insurance (Premium) Tax Filing Requirements:**

- Each Insurer or Surplus Line Broker is required to file an Insurance (Premium) Tax Form for all business transacted during the preceding calendar year.
- Please note that if there was no business transacted in calendar year **2024**, or the business was established in calendar year **2024**, an Insurance (Premium) Tax Form is still required to be filed by the appropriate required due date noted above. (California Revenue and Taxation Code section 12302 and California Insurance Code section 1774)
- For Surplus Line Brokers with no taxable premiums to report, please complete the CDI *Surplus Line Broker and Special Lines Surplus Line Broker Insurance (Premium) Tax Return (Filing Zero)* (CDI FS-006-0).

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### Insurance (Premium) Tax Installment / Prepayment Requirements:

Each Insurer or Surplus Line Broker with an annual Insurance (Premium) Tax liability for the preceding calendar year **2024** of twenty thousand dollars (\$20,000) or more is required to make prepayments/monthly installments as noted below:

- Insurers – Quarterly prepayments for the current calendar year **2025**.
- Surplus Line Brokers – Monthly installment payments for the current calendar year **2025**.
- CDI encourages ALL payments to be made by EFT regardless of amount due to ensure timely receipt of the payment.
- To avoid delays in processing the **2025** EFT payments, the following items are required in the EFT transaction:
  - Taxpayer Identification Number
  - Tax Type Code
  - Tax Amount Due Date

**Important:** EFT payment timeliness is determined by the settlement or debit date. Refer to [Electronic Funds Transfer \(EFT\) Program for Tax Payments](#) and [Appendix C - Glossary](#) for information to ensure timeliness.

### Insurance (Premium) Tax Filing Forms:

CDI [Tax Forms, Instructions and Information](#) are available online.

- For “Tax on Insurers Law”, refer to [California Department of Tax and Fee Administration website](#).
- For Surplus Line Brokers, refer to [California Insurance Code Sections 1760-1780](#)

For questions concerning EFT, contact the CDI via e-mail to [EFT@insurance.ca.gov](mailto:EFT@insurance.ca.gov).

For questions concerning the completion of the Insurance (Premium) Tax Form or to obtain prior year tax forms, contact the CDI via e-mail to [PremiumTaxAudit@insurance.ca.gov](mailto:PremiumTaxAudit@insurance.ca.gov).