



RICARDO LARA
CALIFORNIA INSURANCE COMMISSIONER

NOTICE

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

DATE: January 9, 2026

SUBJECT: **2025** Insurance (Premium) Tax Form Filing Information

Annual Insurance (Premium) Tax Return Filing Due Dates:

- Surplus Line Broker Insurance (Premium) Tax Filings – Due March 2, 2026
- Insurer Insurance (Premium) Tax Filings – Due April 1, 2026
- Ocean Marine Insurance (Premium) Tax Filings – Due June 15, 2026

Insurance (Premium) Tax Return Filing Process:

- The **2025** Insurance (Premium) Tax Return must be filed electronically via the California Department of Insurance (CDI) Premium Tax Processing System (PTPS).
- To access or register for the PTPS portal, go to [Tax Forms, Instructions & Information](#).
- **New:** The CDI will be accepting e-signatures when submitting the **2025** Insurance (Premium) Tax Return.

Important: Only the Executive Officer (EO) or Surplus Line Broker (SLB) responsible for signing the Insurance (Premium) Tax Return may register. After registration is completed, the EO or SLB can add an Authorized Filer (AF).

AF PTPS account and access are granted each tax year. AF accounts are deactivated annually and will need to be reestablished by the EO and SLB.

For instructions on reactivating an AF or electronic signature requirement details, go to [PTPS Frequently Asked Questions \(FAQs\)](#).

Insurance (Premium) Tax Return Filing Requirements:

- Each Insurer or SLB is required to file an Insurance (Premium) Tax Return for all business transacted during the preceding calendar year.
- If there was no business transacted in calendar year **2025**, or the business was established in calendar year **2025**, 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 SLBs with no **2025** 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 and SLB whose prior year **2025** annual tax liability was twenty thousand dollars (\$20,000) or more is required to make Quarterly Insurance (Premium) tax prepayments (Insurers) or Monthly Insurance (Premium) tax installments (SLB) for the current calendar year **2026**.

Electronic Funds Transfer (EFT) Program for Insurance (Premium) Tax Payments:

- Each Insurer or SLB subject to Insurance (Premium) Tax whose annual tax is more than twenty thousand dollars (\$20,000) is required to participate in the [Electronic Funds Transfer \(EFT\) Program for Tax Payments](#).
- CDI encourages ALL Insurance (Premium) tax payments to be made by EFT regardless of amount due to ensure timely receipt of the payment.
- For questions regarding the EFT Program, contact the CDI, via e-mail, to EFT@insurance.ca.gov.

Additional Information:

- [Tax Forms, Instructions and Information](#) are available online.
- For “Tax on Insurers Law”, refer to [California Department of Tax and Fee Administration website](#).
- For SLBs, refer to [California Insurance Code sections 1760-1780](#).

For questions concerning the completion of the Insurance (Premium) Tax Forms, contact the CDI, via e-mail, to PremiumTaxAudit@insurance.ca.gov.