



**RICARDO LARA**  
CALIFORNIA INSURANCE COMMISSIONER

## **NOTICE**

**TO:** All Admitted Insurers, Surplus Line Brokers, and Other Interested Persons

**FROM:** Laura Clements, CFE, Field Examination Division, Division Chief

**DATE:** December 2, 2024

**SUBJECT:** Insurance (Premium) Tax Online Filing Requirements – New Premium Tax Processing System (PTPS)

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The California Department of Insurance (CDI) will be implementing a new Premium Tax Processing System (PTPS) portal for processing Insurance (Premium) Tax forms online.

Online filing offers many benefits to both Insurance (Premium) taxpayers and CDI. It speeds up the processing of tax returns, resulting in quicker refunds, if any, to taxpayers. No special software is needed and there is no fee for filing an Insurance (Premium) Tax Return online.

Under the authority of California Revenue and Taxation Code section 12302 and California Insurance Code section 1775, Admitted Insurers and Surplus Line Brokers are required to file Premium Tax Returns utilizing the PTPS.

Effective January 31, 2025, the CDI will no longer accept new Insurance (Premium) Tax Return Filings outside the PTPS. CDI will only accept 2023 (and prior year) Insurance (Premium) Tax Forms, including amended forms, via e-mail, and until further notice.

CDI's PTPS is planned to go live on January 31, 2025.

Instructions surrounding the new PTPS will be forthcoming on the [CDI Tax Forms, Instructions, & Information](#) webpage prior to January 31, 2025.

Note: Annual Insurance (Premium) Tax Form due dates for Insurance (Premium) Tax forms and tax payments remain unchanged.

For questions regarding this Notice, contact CDI's Premium Tax Audit Bureau via e-mail to [PremiumTaxAudit@insurance.ca.gov](mailto:PremiumTaxAudit@insurance.ca.gov).