# 2023 Surplus Line Tax Calendar

**Notice to All Surplus Line Brokers Subject to Taxation Pursuant to California Insurance Code Section 1774 Et. Seq.**

Brokers whose preceding year’s tax liability was twenty thousand dollars ($20,000) or more are required to pay the tax on business transacted each month pursuant to the California Insurance Code Section 1775.1. If required to pay monthly and no tax is due for a certain month, a zero-tax voucher is still required to be filed. Use the following schedule to file monthly tax payment vouchers and remit taxes due:

| **Business Transacted During the Month of:** | **Is Due on Or Before:** |
| --- | --- |
| January 2023 | April 1, 2023 |
| February 2023 | May 1, 2023 |
| March 2023 | June 1, 2023 |
| April 2023 | July 1, 2023 |
| May 2023 | August 1, 2023 |
| June 2023 | September 1, 2023 |
| July 2023 | October 1, 2023 |
| August 2023 | November 1, 2023 |
| September 2023 | December 1, 2023 |
| October 2023 | January 1, 2024 |
| November 2023 | February 1, 2024 |
| December 2023 | March 1, 2024 |

**The Tax Payment Vouchers are available on** the [California Department of Insurance Web-site](http://www.insurance.ca.gov/). Select “Agents & Brokers”, then “Tax Forms and Instructions/Electronic Funds Transfer (EFT) Payments”, then select “**2022** Tax Forms, Instructions, and Information” to access the tax return, instructions, and vouchers.

## The Surplus Line Broker’s Monthly Tax Payment Vouchers must be returned to one of the following addresses:

1. **If Monthly Tax Payments are “Paid by Check”:** Mail the **Check** payable to **“California State Controller's Office”** and the monthly Tax Payment Voucher to:

California Department of Insurance

Tax Accounting Unit

P.O. Box 1918

Sacramento, CA 95812-1918

1. **If Monthly Tax Payments are “Paid by EFT” or have a “Net Amount Due Of “0””:** Submit a scanned copy of the physically signed monthly Tax Payment Voucher **via e-mail to** **PremiumTaxFiling@insurance.ca.gov** or submit via mail to:

California Department of Insurance

Tax Accounting/EFT Unit

300 Capitol Mall, Suite 14000

Sacramento, CA 95814

# Important Information

* **Mandatory Participation**: Commencing January 1, 1995, entities subject to insurance tax, whose annual tax payments is more than twenty thousand dollars ($20,000), are required to participate in the Electronic Funds Transfer (EFT) program.
* Those required to pay or have voluntarily elected to pay by Electronic Funds Transfer (EFT) must use the EFT method of payment and are **still required to submit a monthly voucher (FS-007).**
* If paying by check, include the Surplus Line License Number on the check.

**For questions regarding the Electronic Funds Transfer (EFT) Program,** contact the California Department of Insurance Tax Accounting/EFT Unit at (916) 492-3288, or via e-mail to EFT@insurance.ca.gov, or write to:

California Department of Insurance

Tax Accounting/EFT Unit

300 Capitol Mall, Suite 14000

Sacramento, CA 95814