

2004 SURPLUS LINE TAX CALENDAR

NOTICE TO ALL SURPLUS LINE BROKERS SUBJECT TO TAXATION PURSUANT TO SECTION 1774 ET. SEQ. OF THE INSURANCE CODE OF THE STATE OF CALIFORNIA

Brokers whose preceding year's tax liability was \$5,000 or more are required to pay the tax on business transacted each month. Use the following schedule to file monthly tax payment vouchers and remit tax due:

Business transacted during the month of:	is due on or before:
JANUARY 2004.....	APRIL 1, 2004
FEBRUARY 2004.....	MAY 1, 2004
MARCH 2004.....	JUNE 1, 2004
APRIL 2004.....	JULY 1, 2004
MAY 2004.....	AUGUST 1, 2004
JUNE 2004.....	SEPTEMBER 1, 2004
JULY 2004.....	OCTOBER 1, 2004
AUGUST 2004.....	NOVEMBER 1, 2004
SEPTEMBER 2004.....	DECEMBER 1, 2004
OCTOBER 2004.....	JANUARY 1, 2005
NOVEMBER 2004.....	FEBRUARY 1, 2005
DECEMBER 2004 payment is included in the 2004 annual tax.....	MARCH 1, 2005

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

Monthly Tax Payments paid by CHECK should mail the CHECK and the monthly tax payment voucher to:

State of California
Department of Insurance
Tax Accounting/EFT Unit
P.O. Box 1918
Sacramento, CA 95812-1918

OR

Monthly Tax Payments paid by EFT or have a NET amount due of "0" should mail the monthly tax payment voucher to:

State of California
Department of Insurance
Tax Accounting/EFT Unit
300 Capitol Mall Suite 1300
Sacramento, CA 95814

The tax payment vouchers are available on the California Department of Insurance web-site <http://www.insurance.ca.gov>. Click on the link "Insurers". Under the section "Applications, Forms, and Filings", click on the link "Tax Forms, Instructions and Information". Then click on "2003 Tax Forms, Instructions and Information".

IMPORTANT INFORMATION

- **MANDATORY PARTICIPATION:** Commencing January 1, 1995, entities subject to insurance tax, whose annual tax payments is \$20,000 or more 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 payment voucher.
- If paying by check, please 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, e-mail: EFT@insurance.ca.gov, or write to:

State of California
Department of Insurance
Tax Accounting /EFT Unit
300 Capitol Mall, Suite 1400
Sacramento, CA 95814