

For Calendar Year 2024

All Surplus Line Brokers and Special Lines' Surplus Line Brokers who held a license during the Calendar Year of **2024** and had **no taxable premiums transacted** are to complete the *Surplus Line Broker and Special Lines Surplus Line Broker Insurance (Premium) Tax Return (Filing Zero) (CDI FS-006-0)*, instead of the *CDI FS-006* long form.

1. **Due on or before March 3, 2025:** File one (1) *Surplus Line Broker and Special Lines Surplus Line Broker Insurance (Premium) Tax Return* (CDI FS-006 or CDI FS-006-0) with the California Department of Insurance (CDI). Groups: Prepare a separate Insurance (Premium) Tax Return and tax payment for each Surplus Line Broker license. No group filings are accepted.
2. **File Online via the CDI Premium Tax Processing System (PTPS) Online portal:**
 - a. **Register for the CDI PTPS –** The Surplus Line Broker that filed a **2023** Insurance (Premium) Tax Return with CDI should have received instructions on system registration. If the registration communication was not received, please contact the CDI via e-mail to PremiumTaxFiling@insurance.ca.gov.

For questions concerning the completion of the Insurance (Premium) Tax Return, visit the CDI [Tax Forms, Instructions & Information](#) webpage to download the [PTPS Frequently Asked Questions \(FAQs\)](#) or contact the CDI via e-mail to PremiumTaxAudit@insurance.ca.gov.

Note: PTPS calculation error messages are to be used as a guide only. It is to help the filer identify if amounts were entered correctly. All amounts entered should be based on the filer's books and accounts. Some tax forms require that all information be entered to populate correct calculations for Page 1 items of the Tax Return. A tax return can still be submitted if calculation error message is visible.

Instructions

Line	Instructions
Line 1:	If no taxable premium is transacted during the calendar year of 2024 , continue to the next line.
Line 2:	This is the Statement of Trust Assets and Liabilities as of December 31, 2024 for California Surplus Line Business only. If using fiscal year basis, state the year-end date on the line provided (month/day/year). This is a quick test of the accumulation totals of the California Surplus Line Trust Fund. See the sample below: <ul style="list-style-type: none">• Description of Trust Assets: Cash Trust, Premiums Receivable, and/or Any securities held in this account.• Description of Trust Liabilities: Premiums Payable, Surplus Line Tax Payable, and/or Stamping Fees Payable.
Line 3, 3.1, & 3.2:	This is the Statement of Nontaxable Business written pursuant to California Insurance Code (CIC) section 1760.5. All Special Lines' Surplus Line Brokers are required to complete this Section even if the business transacted was nontaxable for the 2024 calendar year pursuant to CIC section 1760.5(d).
Line 4:	Enter all Endorsed Surplus Line Brokers with an individual license to transact as a Surplus Line Broker and who transact or write business on behalf of the reporting Surplus Line Broker organization. Note: This is In lieu of the Zero Insurance (Premium) Tax Return previously filed by Endorsed Surplus Line Brokers writing on behalf of a business entity surplus line broker organization.
Line 5.1 & 5.2:	Provide the name, title, phone number and e-mail address of the contact person should there be any questions regarding this Insurance (Premium) Tax Return. Provide mailing address if the business street address is different.
Surplus Line Broker's Certification (Tax Return, Page 3):	CIC section 1774(a)(1) - Surplus Line Broker's Certification is to be completed by the Surplus Line Broker declaring under penalty of perjury pursuant to the laws of the State of California that the Insurance (Premium) Tax Return, including any accompanying schedules or statements, has been examined by the Surplus Line Broker, and is true, correct, and complete. Enter the First Name, Last Name, Title, and E-mail of the signing Surplus Line Broker in the space provided. The Insurance (Premium) Tax Return must be signed.

****For all attachments to the Insurance (Premium) Tax Return, include at the top of each page, the Filing Surplus Line Broker's name and License number.**