

- For the **Monthly** Tax Payment Voucher: Report in Whole Dollars for Lines 1-3, 5, 6, and 7. Pay the amount due as reported.

State of California		Department of Insurance	
Surplus Line Broker's Monthly Tax Payment		Record and Make Payments in Whole Dollars.	
FS-007 (Revised 11/09/2023) For example use only. Not posted.		Report in Whole Dollars for Lines 1-3, 5, 6, and 7.	
Method of Payment: (Mail to address below payment method)		Delinquent if not paid on the 1st day of the 3rd month following the end of the transaction month.	
☐ Check	☐ EFT OR ☐ Payment Voucher Only		
Make check payable to: California State Controller's Office	E-Mail to: PremiumTaxFiling@insurance.ca.gov	Taxable Non-admitted Premiums on Policies, Certificates, And Endorsements	
Mail to: California Department of Insurance Tax Accounting Unit P.O. Box 1918 Sacramento, CA 95812-1918	(Leave blank) (Leave blank) (Leave blank) (Leave blank) (Leave blank)	Transacted by This Broker:	
		(Leave blank) (Leave blank)	(Leave blank) (Leave blank)
		(Enter date or amount in Column E)	(Column E)
I certify under penalty of perjury under the laws of the State of California that this is a true and correct declaration.		For the Month of:	
		Year:	
(Enter information in Column C) (Column C)		Tax Due Date:	
This Payment Must Be Applied To Surplus Line License No.:		Prior Year's Tax Liability:	
Name of Licensee:		1. Gross Premiums:	
Mailing Address:		2. Deduct Return Premiums:	
City, State, & Zip code:		3. Net Taxable Premiums:	
Telephone number:		4. Tax Rate:	3%
Signature of Broker/Officer:		5. Tax Amount Due this Month:	
Date:		6. Credit Prior Month Overpayment:	
If Amended, indicate the date of the amended voucher:		7. Net Amount Due:	

2. Is there a bulletin about this change?

Notice of Whole Dollar Reporting is provided in the 2023 Tax Form instructions. Additional clarifying information will be posted on the CDI Tax Page when available.

3. When does/did this go into effect?

Whole Dollar Reporting goes into effect for reporting the 2023 Annual Tax due March 1st, 2024, for surplus line brokers.

4. Is this only if mailing by check or does this apply to Electronic Funds Transfer (EFT) payments as well?

Whole Dollar Reporting applies to all methods for tax payments only. (Note: Assessments must be paid in full exact amount and sent to the appropriate mailing address as provided in the assessment letter.)

5. Is there a grace period on this change?

CDI will still accept your tax payment if cents were already reported/included/paid. For your next tax payment, please report/pay the tax in whole dollar.

- For the **2023** Tax Return: Report in Whole Dollars for Lines 1-3, 5, 8, and 9. Pay the amount due as reported.
- For the **Monthly** Tax Payment Voucher: Report in Whole Dollars for Lines 1-3, 5, 6, and 7. Pay the amount due as reported.
- If you already paid tax including cents, please report the cents on the tax return and/or voucher. For your next tax payment, please report/pay the tax in whole dollar.

6. What happens if a payment is sent in or paid via Electronic Funds Transfer (EFT) with the cents included?
Please see item 5 above.

7. We don't need to round the premium amount correct?
Please see items 1 and 5 above.

8. Do we round Stamping fees?

No. Whole Dollar Reporting applies only to Tax Forms filed with California Department of Insurance. This does not apply to Stamping fees which are collected by the Surplus Line Association of California.