



RICARDO LARA
CALIFORNIA INSURANCE COMMISSIONER

NOTICE

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

FROM: Insurance Commissioner Ricardo Lara

DATE: April 22, 2020

RE: Automatic Extension for Premium Tax Filing and Payment During COVID-19 State of Emergency

On March 30, 2020, in response to the COVID-19 pandemic, [Governor Gavin Newsom issued Emergency Order N-40-20](#) that, among other things, granted authority to the California Department of Tax and Fee Administration to extend the time for filing tax returns and payment of taxes that it oversees for a period of up to three months after the due date of the tax return or payment of any required taxes of less than \$1 million.

Pursuant to the Governor's Emergency Order N-40-20, any insurer or surplus line broker filing a premium tax return that requires the payment of less than \$1 million in premium tax (based on the 2019 Annual Tax Liability) is hereby granted an automatic three month extension to file its premium tax return and to pay any required premium tax. Any insurer or surplus lines broker that qualifies for the automatic extension will also be relieved automatically from any penalty or interest that would otherwise apply. This automatic extension is effective as of March 30, 2020 and will remain in effect for any premium tax return or premium tax payment of less than \$1 million due on or before July 31, 2020.

New Due Dates for Taxpayers that File a Return that Requires the Payment of a Tax of Less than \$1 Million:

Insurers – Premium Tax Filing and Payment	Original Due Date	Extended Due Date
2019 Annual Tax	April 1, 2020	July 1, 2020
2019 Retaliatory Tax	April 1, 2020	July 1, 2020
2020 First Quarter Prepayment	April 1, 2020	July 1, 2020
2020 Second Quarter Prepayment	June 1, 2020	September 1, 2020
2019 Annual Tax – Ocean Marine Insurance Tax	June 15, 2020	September 15, 2020

Surplus Line Brokers – Premium Tax Filing and Payment	Original Due Date	Extended Due Date
Monthly payment for business transacted during the month of: December 2019	March 1, 2020	June 1, 2020

CALIFORNIA DEPARTMENT OF INSURANCE
PROTECT • PREVENT • PRESERVE
Financial Surveillance Branch
Field Examination Division, Premium Tax Audit Unit
300 S. Spring Street, 9th Floor
Los Angeles, California 90013
premiumtaxaudit@insurance.ca.gov

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2019 Annual Tax	March 1, 2020	June 1, 2020
Monthly payment for business transacted during the month of: January 2020	April 1, 2020	July 1, 2020
Monthly payment for business transacted during the month of: February 2020	May 1, 2020	August 1, 2020
Monthly payment for business transacted during the month of: March 2020	June 1, 2020	September 1, 2020
Monthly payment for business transacted during the month of: April 2020	July 1, 2020	October 1, 2020

Any insurer or surplus lines broker that does not qualify for an automatic extension and is unable to meet the applicable filing deadlines may, prior to the applicable filing deadline, request an extension to file its premium tax return and pay the required premium taxes. Individual requests will be evaluated on a case-by-case basis and taxpayers will be notified if their extension request has been approved or denied.

Please send your inquiries or request for an extension to the Department of Insurance's Premium Tax Audit Unit at premiumtaxaudit@insurance.ca.gov or by mail to:

California Department of Insurance
Premium Tax Audit Unit
300 South Spring Street, 9th Floor
Los Angeles, CA 90013

Reminder: Unless an extension of time to file a premium tax return or to pay the required premium taxes is granted automatically pursuant to this Notice, or an individual extension request is approved in writing by the Department of Insurance, late payments are subject to interest and/or penalties.