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Subject: MONTANA ADOPTS SLIP+ FOR SURPLUS LINES

September 05, 2025

MONTANA CSI ADOPTS SLIP+ FOR SURPLUS LINES

Effective January 1, 2026 the Office of the Montana State Auditor, Commissioner of Securities and Insurance (CSI) will adopt the [SLIP+ for States](#) platform for the reporting of Montana surplus lines policies and endorsements and payment of Montana surplus lines premium taxes.

Registration and Login Information

Producers and direct procurement filers who currently have a *SLIP+ for States* account can use their existing *SLIP+ for States* login to report Montana policies and transactions **starting January 1, 2026**. Filers who do not currently have a *SLIP+ for States* account will be able to **register for an account and begin reporting on January 1, 2026**.

Reporting Schedule and Procedures

All Montana policies, and endorsements on policies **effective January 1, 2026, and later**, must be reported in *SLIP+ for States* and can be reported via manual entry, XML batch upload, CSV batch upload, or API web service. *SLIP+ for States* allows filers to report and manage individual transactions, or conduct batch uploads via XML, CSV, and API that allow multiple transactions to be submitted in a single file. XML schema and batch upload documentation are available in *SLIP+ for States*.

Please Note: Endorsements on policies effective prior to January 1, 2026 will continue to be reported to the CSI using the current Montana Surplus Lines reporting system located at <https://csimt.gov/insurance/surplus-lines/>.

Premium Tax Payments and SLIP+ Transaction Fees

Filings reported through *SLIP+ for States* will continue to be charged a 2.75% premium tax calculated on the total premium, except for policies of legal professional liability insurance, which will be charged at a rate of 0.75% on the total premium. A 2.50% fire tax pertaining to the portion of the policy where a fire coverage premium is being charged will also continue to be charged. A SLIP+ transaction fee of 0.175% calculated on the total premium will now be charged and due quarterly. **Taxes will continue to be due annually, however quarterly tax payments will now be accepted, and payments will be paid via ACH Debit from within SLIP+ for States.** Starting in 2026, premium tax and SLIP+ transaction fee invoices will be delivered to SLIP+ inboxes on a quarterly basis and due according to the following schedule:

Tax Year Reporting Periods	Quarterly Invoice Issue Dates	Quarterly Invoice Due Dates
1st Quarter January 1 – March 31 (eg. 1 st Quarter of Tax Year 2026 (1Q2026) is January 1, 2026 – March 31, 2026)	First business day in April (eg. 1Q2026 invoices are issued on April 1, 2026)	Taxes: April 1 of the year following the invoice date (eg. 1Q2026 invoices are due April 1, 2027) SLIP+ Transaction Fees: May 15
2nd Quarter April 1 – June 30 (eg. 2 nd Quarter of Tax Year 2026 (2Q2026) is April 1, 2026 – June 30, 2026)	First business day in July (eg. 2Q2026 invoices are issued by July 1, 2026)	Taxes: April 1 of the year following the invoice date (eg. 2Q2026 invoices are due April 1, 2027) SLIP+ Transaction Fees: August 15
3rd Quarter July 1 – September 30 (eg. 3 rd Quarter of Tax Year 2026 (3Q2026) is July 1, 2026 – September 30, 2026)	First business day in October (eg. 3Q2026 invoices are issued by October 1, 2026)	Taxes: April 1 of the year following the invoice date (eg. 3Q2026 invoices are due April 1, 2027) SLIP+ Transaction Fees: November 15
4th Quarter October 1 – December 31 (eg. 4 th Quarter of Tax Year 2026 (4Q2026) is October 1, 2026 – December 31, 2026)	First business day in January (eg. 4Q2026 invoices are issued by January 4, 2027)	Taxes: April 1 of the current year following the invoice date (eg. 4Q2026 invoices and any other outstanding tax liabilities for Tax Year 2026 are due April 1, 2027) SLIP+ Transaction Fees: February 15

Please note: Invoicing and payments for Tax Year 2025 will continue to be processed through the current Montana Surplus Lines reporting system located at <https://csimt.gov/insurance/surplus-lines/> and via NAIC's OPTins system.

Contact Us and More Information

Additional information regarding filings and payments in SLIP+ for States and training opportunities will be provided in the coming months. If you have any questions or need additional information, please contact info@slipplus.com, or call (877) 267- 9855, option 1. You may also contact CSI Producer Licensing at csi.producerlicensing@mt.gov, or call (406) 444-2020 with questions regarding this announcement. You can also visit the CSI Surplus Lines website at <https://csimt.gov/insurance/surplus-lines/> for the latest information.