



DATE: January 26, 2026

TO: All Surplus Lines Agencies

FROM: Marie E. Rudert, Executive Director

SUBJECT: Reminder: Surplus Lines Agents Gross Premiums Tax Report – RCT-123  
as of December 31, 2025

Each year at this time all surplus lines licensees (resident and non-resident) licensed in the Commonwealth of Pennsylvania are reminded to file and remit the collected gross premium surplus lines tax for the preceding calendar year. The surplus lines tax levied by the Commonwealth of Pennsylvania is three percent (3%) of taxable gross premiums less any return premium for insurance placed with either an eligible surplus lines insurer or other non-admitted insurer.

Tax payments of less than \$1,000 may be mailed to the Pennsylvania Department of Revenue. However, tax payments of \$1,000 or more **MUST** be made electronically.

The process for completion of the RCT-123 Tax Report as well as the process for remittance and/or premium tax funds is administered by the Pennsylvania Department of Revenue. Please visit the Department of Revenue's [myPATH Information page](#). PSLA cannot provide tax advice. Questions regarding the filing of the RCT-123 should be directed to the Pennsylvania Department of Revenue Customer Experience Center at 717-787-1064 between the hours of 7:30 a.m. to 5:00 p.m.

A complete copy of this report must be filed electronically in PSLA's Electronic Filing System (EFS).

**IMPORTANT:** Should you have to complete a paper RCT-123 form we are advising all surplus lines licensees to make certain to black or white out both social security numbers from the COPY of the RCT-123 form that is required to be uploaded and submitted into PSLA's EFS in accordance with [Section 1621](#) of the Surplus Lines Law.

Should you have any questions regarding the handling of the **electronic filing copy** of the RCT-123 Tax Report and 1620 Monthly Reports please do not hesitate to contact Data Services at 610-594-1340, option 2, or [dataservice@pasla.org](mailto:dataservice@pasla.org).

MER/ds