



# COMMISSIONER OF SECURITIES AND INSURANCE

James Brown  
Commissioner

Office of the  
Montana State Auditor

September 04, 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:

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(phone) 800.332.6148 or 406.444.2040  
(fax) 406.444.3413 | (email) [csi@mt.gov](mailto:csi@mt.gov) | (web) [www.csimt.gov](http://www.csimt.gov)

<b>Tax Year Reporting Periods</b>	<b>Quarterly Invoice Issue Dates</b>	<b>Quarterly Invoice Due Dates</b>
<b>1<sup>st</sup> Quarter</b>  January 1 – March 31  (eg. 1 <sup>st</sup> 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)	<b>Taxes:</b> April 1 of the year following the invoice date  (eg. 1Q2026 invoices are due April 1, 2027)  <b>SLIP+ Transaction Fees:</b> May 15
<b>2<sup>nd</sup> Quarter</b>  April 1 – June 30  (eg. 2 <sup>nd</sup> 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)	<b>Taxes:</b> April 1 of the year following the invoice date  (eg. 2Q2026 invoices are due April 1, 2027)  <b>SLIP+ Transaction Fees:</b> August 15
<b>3<sup>rd</sup> Quarter</b>  July 1 – September 30  (eg. 3 <sup>rd</sup> 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)	<b>Taxes:</b> April 1 of the year following the invoice date  (eg. 3Q2026 invoices are due April 1, 2027)  <b>SLIP+ Transaction Fees:</b> November 15
<b>4<sup>th</sup> Quarter</b>  October 1 – December 31  (eg. 4 <sup>th</sup> 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)	<b>Taxes:</b> 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)  <b>SLIP+ Transaction Fees:</b> 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 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](mailto:info@slipplus.com), or call (877) 267- 9855, option 1. You may also contact CSI Producer Licensing at [csi.producerlicensing@mt.gov](mailto: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.