

INSTRUCTIONS FOR COMPLETING AND FILING STATEMENT OF ANNUAL PREMIUM VOLUME PURCHASING GROUPS

THE VOLUME STATEMENT IS FOR REPORTING PURPOSES ONLY – NO MONEY DUE

IDAHO INSURED REPORT FOR PURCHASING GROUPS (PAGE 4) must also be completed.

Provide list of all Idaho Insures. May attach a computer list.

1. Read these instructions carefully before completing the Statement of Premium Volume. If you have any questions regarding this filing contact the Premium Tax Section at (208) 334-4281 or (208) 334-4282.
2. The Statement of Annual Premium Volume is **due on or before** March 1. **All purchasing groups** must file this statement regardless of premium volume. **If no business was written, indicate with a zero.** Purchasing Groups can now file online with OPTins which can be found at www.naic.org.
3. **ALL** purchasing groups must complete **ALL PAGES** of form INS-PTX-VSPG (Statement of Annual Premium Volume). Idaho Code § 41-247, 41-4808, 41-4811, 41-4816, and 41-1233.
4. **PAGE 1 – TOTALS OF TAXABLE PREMIUM VOLUME WRITTEN-IDAHO LICENSED INSURANCE COMPANIES**
 - A. Please use the **most current** Statement of Annual Premium Volume form which can be found at OPTins (www.naic.org) or at Dept. of Insurance (www.doi.idaho.gov).
 - B. The purchasing group's name, address, contact information and state of domicile must be completed as all forms, refunds and correspondence will be sent to this address.
 - C. For non-admitted Surplus Line Insurers not authorized to transact insurance in this state, premiums can only be written and reported through a Surplus Lines Broker licensed in Idaho. Stamping fees are collected and paid to the Idaho Surplus Line Association. To assure that premiums are being filed correctly, contact the Idaho Surplus Lines Association of Idaho, Inc. at (208) 336-2901. Idaho Code § 41-4810, 41-1211 and 41-1223.
 - D. For further information and bulletins, please see the Idaho Department of Insurance's web site at www.doi.idaho.gov.

Line 1. – Enter Idaho Licensed Insurance Companies gross direct premiums written.

Line 2. – Enter any premium returned to policyholders.

Line 3. – Line 1 less Line 2, is the net taxable premium.

Line 4. – Enter Surplus Line Policies gross direct premiums written.*

Line 5. – Enter any premium returned to policyholders.

Line 6. – Line 4 less Line 5, is the net written premium.

*Idaho is the insured's home state if the insured's principal place of business is maintained here or, in the case of an individual, the individual's principal residence is here.

5. PAGE 2 – INFORMATIONAL PAGE - LICENSED INSURANCE COMPANIES

- A. Breakdown each Insurance Company's portion of the purchasing group's premium taxes.
- B. If coverage was purchased through an Idaho licensed producer, list each insurance company's name, the name, e-mail or phone number for contact person at insurance company providing the coverage to the purchasing group, also include **Net Taxable Premium** amount by each insurer. The amounts reported by each purchasing group will be used to verify the premium numbers reported by each insurance company on their Annual Financial Statement, Schedule-T, column nine for Idaho. To avoid audit discrepancies, communicate with the producer for effective dates of policies and amounts reported during the calendar year. Idaho Code § 41-4810.

NOTE: When more than one insurance company is responsible for payment of the tax, list by company name, net premium total for each responsible insurer. May attach a computer list.
- C. Enter grand total of all premium at bottom of page 2 (total should equal Line 3 from Page 1).

6. PAGE 3 – INFORMATIONAL PAGE - SURPLUS LINE BROKER PREMIUM

- A. If coverage was purchased through an Idaho authorized Surplus Lines Broker enter broker name, broker number, broker e-mail or phone number, and the **Net Taxable Premium** amount for each broker. The amount reported must agree with the amount reported paid by the surplus line broker. To avoid audit discrepancies, communicate with the surplus line broker for effective dates of policies and amounts reported during the calendar year. Idaho Code § 41-1211.
- B. Provide the name of the surplus line broker(s) who is (are) responsible for paying the premium tax. **NOTE:** When more than one broker is responsible for payment of the tax, list by name, net premium total for each. May attach a computer list.
- C. Enter grand total of all premium at bottom of page 3 (total should equal Line 6 from page 1).

Enter Net Taxable Premium Amount by Insurer(s) from page 2 to Net Taxable Premium Amount in Insurer(s) box.

Enter the Net Taxable Premium Amount by Surplus Line Broker(s) from page 3 to Net Taxable Premium amount in Surplus Line Broker(s) box.

In the third box enter Total Taxable Premiums from Page 1.

Please attach a clear and concise explanation for any differences in the Total Taxable Premiums reported above.

- D. The Statement of Annual Premium Volume must be signed and dated by an Authorized Representative of the company. This signature certifies under penalty of perjury that the statement is accurate and complete.
- E. All questions concerning this Annual Premium Volume will be directed to the contact person; therefore, include a direct telephone number with extension and Email address.

7. **PAGE 4** – IDAHO INSURED REPORT FOR PURCHASING GROUPS

- A. Enter the name of the Purchasing Group
- B. **All Fields Must Be Completed**-Write NONE if no Premium Written for the CY2013.
- C. **This form is required** per Idaho Code.
- D. This form may be duplicated, if necessary attach either excel or PDF computer list. Please type if possible.