STATE OF IDAHO
DEPARTMENT OF INSURANCE
700 WEST STATE STREET, 3RD FLOOR
PO BOX 83720
BOISE, ID 83720-0043
PHONE (208) 334-4250
FAX (208) 334-4398

INSTRUCTIONS FOR COMPLETING AND FILING STATEMENT OF TAXES AND FEES HOSPITAL AND PROFESSIONAL SERVICE CORPORATIONS

1. Read these instructions carefully before completing the Statement of Premium Taxes and Fees. If there are any questions regarding this filing, contact the Premium Tax Section at (208) 334-4282 or (208) 334-4281.

2. The Tax Statement and remittance are due on or before March 1. The required state documents and Tax Statement can all be submitted in one package either by groups or individual company. When the due date falls on a Saturday, Sunday or a legal holiday, the postmark on the next business day is considered filed on time. However, any postmark after the next business day will be penalized from the original due date. Idaho Code § 41-402, § 41-404, 41-3427, 41-3922 and § 63-217

   Late filing of the statement and remittance will result in a penalty of $25.00 for each day of delinquency as determined by an official postmark. Idaho Code § 41-404, 41-3427 (2), and 41-3922 (2).

   Electronic Fund Transfer (EFT) payments that are not in the correct bank account on the due date, will be assessed a late penalty.

   Only an official U.S. Postal Service cancellation postmark on the envelope, rather than private postage meter stamp, shall qualify as proof of timely mailing. If a carrier service is used, the mailing date will be determined by the package pick-up date, not the delivery date.

3. **To avoid a lost payment, attach the check for balance due to the front of Page 1**. If payment is being processed by the Electronic Funds Transfer (EFT) method, indicate so under Line 5-Amount Enclosed. Make sure when transmitting payment by EFT, it is sent to the correct premium **tax type code (07170)** for the Department of Insurance. Late penalties will be assessed if payment is not in the correct bank account on the due date. An EFT authorization approval should have been acquired prior to using this method. If you need an authorization form, contact this office at a telephone number in Item 1 above.

4. Requests for extensions for a period of 30 days or less beyond the regular due date or exemptions for filing the annual statement only, will not be required providing the domiciliary state has granted the extension or exemption and notified the NAIC. Extensions beyond 30 days will require written request for extension prior to expiration of the initial 30 day period, and domiciliary approval. However, the Annual Continuation Fee **MUST** be submitted with the Statement of Premium Taxes and Fees on or before March 1.

5. **Original signed tax forms must be submitted.** If you need additional instructions or forms, contact this office at a telephone number listed in Item 1. Idaho Code § 41-402 (1).

6. PAGE 1 - RECAP OF TAXES AND FEES

   A. The Idaho Certificate of Authority Number (C/A No.) box must be completed. Enter your Company NAIC Identification Number in the box provided. The company name, address, and state of domicile must be completed as all tax forms, refunds, and correspondence will be sent to this address.

   B. Line 3 - Annual Continuation Fee. Idaho Code § 41-324 and Idaho Insurance Rule 44 (IDAPA 18.01.44.03.a.vi.). Payment of required continuation fee MUST be included. If Continuation Fee is not being paid you must attach a written explanation.

   C. Line 4 - Calculate if a penalty will be due based on the official postmark date. A late penalty is assessed if an Electronic Fund Transfer (EFT) payment is not in the correct bank account on the due date.

   D. Line 5 - Amount Enclosed. Add Lines 1, 2, 3, and 4.

   E. The Tax Statement must be signed and dated by an Officer of the company. By your signature, being duly sworn upon oath, you declare that the premium tax report is a complete, true and correct statement of all premiums and fees on business written by said company for the reporting year ending on insurance or property or risks resident or located in Idaho. Unsigned forms will be considered incomplete.

   F. All questions concerning this tax statement will be directed to the contact person; therefore, include a direct telephone number with extension and E-mail address.

7. PAGE 2 - SCHEDULE A - HOSPITAL AND PROFESSIONAL SERVICE CORPORATION

   A. All figures reported on this page must agree with Annual Statement schedules, or a complete explanation with documentation for the differences must be submitted with the tax statement and signed by the person authorized by the company to prepare this statement.

   B. Total Premiums Written in Idaho must agree with Annual Statement, Exhibit of Premiums, Enrollment and Utilization Exhibit – Column 1 Line 12 Health Premiums Written and Schedule T, Line 13, sum of Column 2, 3, 4, and 5.

   C. The Net Subscriber Members in Force Per Month must agree with Annual Statement Exhibit 1. pg. 17, - Enrollment By Product Type for Health Business Only, Column 5, Line 7 and Exhibit of Premiums, Enrollment and Utilization pg. 30, Column 1, Line 5.

8. PAGE 3- SCHEDULE C - SELF-FUNDED PLANS
(This statement does not have a SCHEDULE B.)

Each self-funded plan that is not preempted by ERISA and is not exempt from registration under Idaho Code § 41-4003(2) is required to pay a four cent ($.04) per month per beneficiary tax for all beneficiaries working or residing in this state, per Idaho Code § 41-4012(1).

If the administrator is collecting this tax on behalf of the employer plan, then the administrator should submit a Schedule C form for **each** administered self-funded plan, along with the correct tax payment. If the administrator is not collecting this tax, please forward the Schedule C form to each self-funded plan's Trustee.

Examples of self-funded plans not preempted by ERISA and that are required to pay the tax unless exempted by Idaho Code § 41-4003(2) are:

- A plan for a governmental entity (29 U.S.C. 1003(b)(1).
- A church plan (29 U.S.C. 1003(b)(2).
- An unfunded excess benefit plan (29 U.S.C. 1003(b)(5).
- A self-funded Multiple Employer Welfare Arrangement.

Examples of self-funded plans exempt from registration pursuant to Idaho Code § 41-4003(2) and therefore not liable for the tax include:

- Any plan established and maintained for the purpose of complying with any workers' compensation law or unemployment compensation disability law;
- Plans administered by or for the federal government or any agency thereof, or by or for any county in this state.