

**STATE OF IDAHO**  
 DEPARTMENT OF INSURANCE  
 700 WEST STATE STREET, 3rd FLOOR  
 PO BOX 83720  
 BOISE, ID 83720-0043

FOR DEPARTMENT USE ONLY	
0560	
1025	
1315-10	_____
TOTAL	

**2016 STATEMENT OF PREMIUM TAXES AND FEES**  
**INSURER'S USING ANNUAL STATEMENT HEALTH BLANK**

C/A NO.	NAIC NO.				√ Idaho License Type	MCO <input type="checkbox"/>
					PC <input type="checkbox"/>	LIFE <input type="checkbox"/>
COMPANY NAME					FOR CALENDAR YEAR ENDING DECEMBER 31, 2016	
MAILING ADDRESS			CITY	STATE	ZIP CODE	DOMICILE STATE

**RECAP OF TAXES AND FEES**

1. TOTAL TAXES DUE (Page 9, Schedule E, Line 6, GREATER of Column A or Column B) \$ \_\_\_\_\_
2. LESS PREMIUM GA TAX CREDIT (Page 8, Schedule 8, Line 1A.) \$ \_\_\_\_\_
3. LESS TOTAL WORKERS COMPENSATION TAX CREDIT (Schedule 7, Line 6) \$ \_\_\_\_\_
4. LESS 2016 PREPAYMENTS REMITTED: (1) JUNE 15 \$ \_\_\_\_\_  
 (2) SEPT. 15 \$ \_\_\_\_\_  
 (3) DEC. 15 \$ \_\_\_\_\_ \$ \_\_\_\_\_
5. TAX SUBTOTAL - Line 1 less Lines 2, 3, and 4. If negative amount, also enter on Line 9. \$ \_\_\_\_\_
6. ANNUAL CONTINUATION FEE for Calendar Year 2017.  
**ANNUAL STATEMENT PAGE 3, LINE 33, COLUMN 3** is used to determine fee amount.  

Surplus less than \$10,000,000	\$1,000.00
Surplus greater than \$10,000,000 but less than \$100,000,000	\$2,500.00
Surplus greater than \$100,000,000	\$4,500.00

\$ \_\_\_\_\_  
 Payment of continuation fee must be included.  
 Do not use overpayment of tax on Line 4.
7. PLUS PENALTY, IF DUE (\$25.00 per day delinquency commences the day after due date and continues to date of postmark. Idaho Code § 41-404) \$ \_\_\_\_\_
8. AMOUNT ENCLOSED – ADD Lines 5 and 6, Include Line 5 if not a negative amount.  
 Make check payable to: **Idaho Department of Insurance.**  
 There will be a \$20.00 charge on all returned checks. Idaho Code § 28-22-105  
 Your canceled check is your receipt. \$ \_\_\_\_\_  
 Indicate if payment is by EFT \_\_\_\_\_
9. REFUND DUE FOR TAX OVERPAYMENT ONLY \$ \_\_\_\_\_

By my signature below, being duly sworn upon oath, I declare that the premium tax report is a complete, true and correct statement of all premiums and fees on business written by said company during the year ending December 31, 2016 on insurance of property or risks resident or locate in Idaho.

\_\_\_\_\_  
 Contact Person

\_\_\_\_\_  
 Telephone Number Ext.

\_\_\_\_\_  
 E-mail Address

\_\_\_\_\_  
 Signature of Officer (required)

\_\_\_\_\_  
 Title

\_\_\_\_\_  
 Date

## SCHEDULE A - COMPUTATION OF PREMIUM TAX ACCIDENT AND HEALTH ONLY

1. TOTAL HEALTH PREMIUMS (including membership and policy, installment and similar fees). LESS return premiums on policies not taken. This amount must agree with the Schedule T, Line 13, Column 2. Exhibit of Premiums, Enrollment and Utilization State of Idaho Supplement 71 – Direct Business in the State of Idaho – A&H only \$ \_\_\_\_\_

A. Total premiums written through Associations, Trusts or Groups that are sited in a state other than Idaho but are for residents or risks located in Idaho and have been reported on Schedule T as premiums written in a state other than Idaho. \$ \_\_\_\_\_  
Idaho Tax Law does not allow the Rule of 500 to apply to tax obligation. Must enter an amount even if zero

B. TOTAL PREMIUMS (Add Line 1 plus Line 1A) \$ \_\_\_\_\_ ●

2. IDAHO DOMESTIC INSURERS - Enter total premiums minus dividends from completed tax SUPPLEMENT 2 - Accident and Health business in Jurisdictions not Licensed. \$ \_\_\_\_\_

3. PREMIUMS EXEMPT AND/OR PREEMPTED BY FEDERAL LAW:

TYPE OF PREEMPTION/EXEMPTION	PREMIUMS
A. <u>Federal Employers Health Care</u>	\$ _____
B. <u>Federal Medicare Title XVIII</u>	\$ _____
C. <u>Dental Premiums</u> (per Schedule D)	\$ _____
D. _____	\$ _____

TOTAL EXEMPT PREMIUMS (Add Lines 3A through 3D) \$ \_\_\_\_\_

4. NET TAXABLE ACCIDENT AND HEALTH PREMIUMS (Line 1B + Line 2 - Line 3) \$ \_\_\_\_\_  
 Carry forward to Page 9, Schedule E, Line 1, Column A.

5. PREMIUM TAX – 1.50% of Line 4 \$ \_\_\_\_\_  
 Carry forward to Page 9, Schedule E, Line 1B, Column A

## SCHEDULE B1 - COMPUTATION OF PREMIUM TAX - LIFE

TOTAL ANNUITY PREMIUMS (For information only) \$ \_\_\_\_\_

1. TOTAL LIFE PREMIUMS DIRECT (including membership and policy fees)  
 This amount must agree with Supplement 31, Direct Business in the State of Idaho, Column 5. \$ \_\_\_\_\_

A. Total premiums written through Associations, Trusts or Groups that are sited in a state other than Idaho but are for residents or risks located in Idaho and have been reported on Schedule T as premiums written in a state other than Idaho.  
Idaho Tax Law does not allow the Rule of 500 to apply to tax obligation. \$ \_\_\_\_\_  
 Must enter an amount even if zero

B. TOTAL PREMIUMS (Add Line 1 plus Line 1A) \$ \_\_\_\_\_

2. IDAHO DOMESTIC INSURERS - Enter total premiums minus dividends from completed tax SUPPLEMENT 1 - Life Business in Jurisdictions not Licensed \$ \_\_\_\_\_

3. LESS POLICY DIVIDENDS & RETURN COUPONS (If allocated as premium payments or paid-up additions, amount must be included in premium income shown on Line 1.)  
 Cannot exceed the Annual Statement Idaho Business Page or include dividends on exempt premiums reported in Line 4. \$ \_\_\_\_\_

4. PREMIUMS EXEMPT AND/OR PREEMPTED BY FEDERAL LAW:

TYPE OF PREEMPTION/EXEMPTION	PREMIUMS
A. U.S. INTERNAL REVENUE CODE <u>Sec. 401(a),403,404,408,501(a)</u> _____	\$ _____
B. _____	\$ _____
C. _____	\$ _____

TOTAL EXEMPT PREMIUMS (Add Lines 4A through 4C) \$ \_\_\_\_\_

5. NET TAXABLE LIFE PREMIUMS (Line 1B + Line 2 - Line 3 - Line 4)  
 Carry forward to Page 9, Schedule E, Line 2, Column A. \$ \_\_\_\_\_

6. PREMIUM TAX – 1.50% of Line 5.  
 Carry forward to Page 9, Schedule E, Line 2B, Column A. \$ \_\_\_\_\_

## SCHEDULE B2 - COMPUTATION OF PREMIUM TAX - PROPERTY AND CASUALTY

1. TOTAL DIRECT PREMIUMS WRITTEN PLUS SERVICE OR FINANCE CHARGES  
(including policy, membership, installment and similar fees), LESS return premiums  
on policies not taken.  
Exhibit of Premium and Losses State of Idaho Supplement 71 (less A&H premiums) and Schedule T line 13. \$ \_\_\_\_\_
- A. Total premiums written through Associations, Trusts or Groups that are sited in a state other  
than Idaho but are for residents or risks located in Idaho and have been reported on Schedule T  
as premiums written in a state other than Idaho. \$ \_\_\_\_\_  
**Idaho Tax Law does not allow the Rule of 500 to apply to tax obligation.** Must enter an amount even if zero
- B. For **Bail Bond Premiums** that are reported net on Schedule T and/or state business page,  
per your domicile state permitted practice SSAP No 053, Bail Bond reporting,  
ADD the difference between net reported and gross written for bail bond premium in the state of Idaho. \$ \_\_\_\_\_
- C. TOTAL PREMIUMS (Add Line 1 plus Line 1A, plus Line 1B) \$ \_\_\_\_\_ ●
2. IDAHO DOMESTIC INSURERS - Enter total premiums minus dividends from  
completed tax SUPPLEMENT 1 - Business in Jurisdictions not Licensed. \$ \_\_\_\_\_
3. LESS DIVIDENDS PAID OR CREDITED TO THE ACCOUNT OF POLICYHOLDERS.  
Must agree with Annual Statement Idaho Business Page and Schedule T,  
excluding accident and health dividends. \$ \_\_\_\_\_
4. PREMIUMS EXEMPT AND/OR PREEMPTED BY FEDERAL LAW:
- | TYPE OF PREEMPTION/EXEMPTION                    | PREMIUMS |
|---|----------|
| A. <u>Multiple Peril Crop</u>                   | \$ _____ |
| B. <u>Federal Flood</u>                         | \$ _____ |
| C. _____  | \$ _____ |
| TOTAL EXEMPT PREMIUMS (Add Lines 4A through 4C) | \$ _____ |
5. NET TAXABLE PROPERTY AND CASUALTY PREMIUMS (Line 1C + Line 2 - Line 3 - Line 4)  
Carry forward to Page 9, Schedule E, Line 3, Column A. \$ \_\_\_\_\_
6. PREMIUM TAX – 1.50% of Line 5. (Report negative amounts.)  
Carry forward to Page 9, Schedule E, Line 3B, Column A \$ \_\_\_\_\_

**SCHEDULE C – EACH INDIVIDUAL SELF FUNDED PLAN**

NUMBER OF BENEFICIARIES COVERED PER MONTH: Idaho Code § 41-4012

PREPARE SEPARATE SCHEDULE C FOR EACH SELF FUNDED PLAN SUBJECT TO REGULATION UNDER TITLE 41 CHAPTER 40 IDAHO CODE. (SEE INSTRUCTIONS FOR ADDITIONAL INFORMATION)

NAME OF ADMINISTERED PLAN: \_\_\_\_\_

ADDRESS: \_\_\_\_\_ CITY: \_\_\_\_\_

NAME OF CONTACT PERSON: \_\_\_\_\_

PHONE OR E-MAIL ADDRESS \_\_\_\_\_

**NUMBER OF BENEFICIARIES COVERED PER MONTH**

JANUARY	_____	JULY	_____
FEBRUARY	_____	AUGUST	_____
MARCH	_____	SEPTEMBER	_____
APRIL	_____	OCTOBER	_____
MAY	_____	NOVEMBER	_____
JUNE	_____	DECEMBER	_____

TOTAL BENEFICIARIES \_\_\_\_\_

X \$.04 =

TOTAL TAX DUE \$ \_\_\_\_\_

ADD each to total reported on Page 9, Line 5, Column A – OTHER TAXES

**SCHEDULE D – DENTAL PLANS**

Idaho Code 41-402 (9)

TOTAL DENTAL PREMIUMS FOR THE YEAR, ALSO REPORT ON PAGE 2, Line 3C \_\_\_\_\_

**\***

EACH INDIVIDUAL INSURED, GROUP CERTIFICATE HOLDER, OR BLANKET POLICY PARTICIPANT PER MONTH

JANUARY	_____	JULY	_____
FEBRUARY	_____	AUGUST	_____
MARCH	_____	SEPTEMBER	_____
APRIL	_____	OCTOBER	_____
MAY	_____	NOVEMBER	_____
JUNE	_____	DECEMBER	_____

**\***

TOTAL CONTRACTS \_\_\_\_\_

X \$.04 =

TOTAL TAX DUE \$ \_\_\_\_\_

ADD to total reported on Page 9, Column A, Line 5 – OTHER TAXES

# SCHEDULE 7 – WORKER’S COMPENSATION TAX CREDIT

Idaho Code §72-523

## IDAHO INDUSTRIAL COMMISSION SEMI-ANNUAL REPORT WORKER’S COMPENSATION PREMIUM TAX

**NOTE: ENTER NET PREMIUM WRITTEN ON LINE 1. AND 2. FROM THE JUNE AND DECEMBER SEMI-ANNUAL REPORTS SUBMITTED TO THE IDAHO INDUSTRIAL COMMISSION.**

**PREMIUM NUMBERS REPORTED BELOW MUST AGREE WITH THE SEMI-ANNUAL REPORTS.**

1. **JUNE** 2016 NET PREMIUMS WRITTEN: \$ \_\_\_\_\_
- A. Report tax amount paid to the Industrial Commission. \_\_\_\_\_
- B. Deduct 50% of tax amount paid reported on Line 1A.  
Or minimum amount of \$75.00. \_\_\_\_\_
2. **DECEMBER** 2016 NET PREMIUMS WRITTEN: \$ \_\_\_\_\_
- A. Report tax amount paid to the Industrial Commission. \_\_\_\_\_
- B. Deduct 50% of tax amount paid reported on Line 2A.  
Or minimum amount of \$75.00. \_\_\_\_\_
3. MAXIMUM CREDIT - Line 1B + Line 2B. \$ \_\_\_\_\_
- 

### IDAHO DEPARTMENT OF INSURANCE PREMIUM TAX LIABILITY

4. A. WORKER’S COMPENSATION PREMIUMS:  
This amount must agree with Annual Statement,  
Idaho Business Page, Line 16, Column 1. \$ \_\_\_\_\_
- B. WORKER’S COMPENSATION DIVIDENDS:  
This amount must agree with Annual Statement  
Idaho Business Page, Line 16, Column 3. \_\_\_\_\_
- C. TAXABLE WORKER’S COMPENSATION PREMIUMS:  
Line 4A - Line 4B \_\_\_\_\_
5. TOTAL WORKER’S COMPENSATION TAX:  
Line 4C x 1.50%. \$ \_\_\_\_\_
- Do not confuse the premium taxes paid to the Industrial Commission at the 2.00% rate with the additional Department of Insurance 1.50% premium tax rate. (see instructions)
6. ALLOWABLE CREDIT - Enter the lesser of Line 3 or Line 5.  
Tax credit cannot exceed the worker’s compensation premium tax liability.  
Insert this total on Recap of Taxes and Fees, Page 1, Line 3. \$ \_\_\_\_\_

## SCHEDULE 8 – CLASS B (Assessed in 2015)

### IDAHO LIFE AND HEALTH INSURANCE GUARANTY ASSOCIATION CREDITS

1. 2015 Class B National States Insurance Company Insolvency Assessment (Effective 7/28/2015)

A. Maximum of 20% of Portion Paid in 2015 (Expires with Tax Due 03/01/2020)

Insert this total on Page 1, Line 2.

\$ \_\_\_\_\_

**NOTE: ITEMIZE ONLY THE ACTUAL CREDIT BEING TAKEN FOR THE ASSESSMENT. DO NOT REPORT ORIGINAL AMOUNTS PAID OR BALANCES REMAINING ON ASSESSMENTS.**

**NOTE: YOUR COMPANY MAY TAKE ONLY 20% OF THE CREDIT IN EACH OF THE FIVE YEARS FOLLOWING THE CALENDAR YEAR IN WHICH THE ASSESSMENT WAS PAID. IF YOUR COMPANY DOES NOT TAKE THE 20% IN THE YEAR IT IS AVAILABLE, IT WILL LOSE THAT 20%.**



**SCHEDULE E- COMPUTATION OF RETALIATORY TAXES**

**MUST BE INCLUDED WITH RETURN**

Idaho Code § 41-340 (2) and (3)

<u>NET PREMIUMS SUBJECT TO TAX:</u>	Column A AMOUNT PAID IN IDAHO	Column B AMOUNT WOULD PAY IN DOMICILE STATE
1. SCHEDULE A - ACCIDENT AND HEALTH PREMIUMS	\$ _____	\$ _____
A. PREMIUM TAX RATE	_____ 1.50% _____	_____
B. PREMIUM TAX (Line 1 x Line 1A)	\$ _____ •	\$ _____ •
2. SCHEDULE B1 - LIFE PREMIUMS	\$ _____	\$ _____
A. PREMIUM TAX RATE	_____ 1.50% _____	_____
B. PREMIUM TAX (Line 2 x Line 2A)	\$ _____ •	\$ _____ •
3. SCHEDULE B2 - PROPERTY AND CASUALTY PREMIUMS	\$ _____	\$ _____
A. PREMIUM TAX RATE	_____ 1.50% _____	_____
B. PREMIUM TAX (Line 3 x Line 3A)	\$ _____ •	\$ _____ •
4. MUNICIPAL, CITY OR COUNTY PREMIUMS	XXXXXXXXXXXXXXXXXXXXXXX	\$ _____
A. MUNICIPAL, CITY OR COUNTY TAX RATE	XXXXXXXXXXXXXXXXXXXXXXX	_____
B. MUNICIPAL, CITY OR COUNTY TAX (Line 4 x Line 4A)	XXXXXXXXXXXXXXXXXXXXXXX	\$ _____ •
5 OTHER TAXES – Identify Each:		
<u>SELF-FUNDED PLANS (Schedule C)</u>	\$ _____ •	\$ _____ •
<u>DENTAL PLANS (Schedule D)</u>	\$ _____ •	\$ _____ •
_____	\$ _____ •	\$ _____ •
6. TOTAL TAXES (ADD Lines 1B THRU 5) Carry GREATER AMOUNT of Column A or B Forward to Page 1, Recap of Taxes, Line 1	\$ _____	\$ _____