

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 | |

2015 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, 2015 | |
| 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 3A.) \$ _____
3. LESS TOTAL WORKERS COMPENSATION TAX CREDIT (Schedule 7, Line 6) \$ _____
4. LESS 2015 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 2016.
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 from postmark delinquency. 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, 2015 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 Exhibit of Premiums, Enrollment and Utilization (State page 30 Idaho) Column 1 Line 12 Health Premiums Written.

\$ _____

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 (per Schedule D)</u> | \$ _____ |
| 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** 2015 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** 2015 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 2011)

IDAHO LIFE AND HEALTH INSURANCE GUARANTY ASSOCIATION CREDITS

1. 2011 Class B Consolidated Health Assessment (ASSESSED 09/26/2011)
 - A. Maximum of 20% of Portion Paid in 2011 (Expires with Tax Due 03/01/2016)
Insert this total on Page 1, Line 2. \$ _____

2. 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)
\$ _____

3. Total of 2011 Class B and 2015 Class B Assessment
 - A. Insert this total on Page 1, Line 2. \$ _____

NOTE: ITEMIZE ONLY THE ACTUAL CREDIT BEING TAKEN FOR EACH 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 | \$ _____ | \$ _____ |