

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  
 PROPERTY AND CASUALTY COMPANIES**

C/A NO.	NAIC NO.				
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 8, Schedule E, Line 5, GREATER of Column A or Column B) \$ \_\_\_\_\_
  2. LESS PREMIUM GA TAX CREDIT (Page 2, Schedule 8, Line 1A.) \$ \_\_\_\_\_
  3. LESS TOTAL WORKER'S 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 Line 2 less Line 3 and Line 4. If negative amount, also enter on Line 9. \$ \_\_\_\_\_
  6. ANNUAL CONTINUATION FEE for Calendar Year 2017.  
**ANNUAL STATEMENT PAGE 3, LINE 37** 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 located in Idaho.

\_\_\_\_\_  
 Contact person

\_\_\_\_\_  
 Telephone number      Ext.

\_\_\_\_\_  
 Email address  
 INS-PTX-TPC (12-16)  
 Page 1 of 8

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

\_\_\_\_\_  
 Title

\_\_\_\_\_  
 Date

# SCHEDULE A - COMPUTATION OF PREMIUM TAX - PROPERTY AND CASUALTY (P/C) (EXCLUDING ACCIDENT AND HEALTH)

**REPORT DIRECT PREMIUMS WRITTEN FOR PURCHASING GROUPS included on Line 1**

Enter amount of premium reported on Schedule T, Line 13, Column 9. If purchasing group premiums are not reported in column 9, enter the premium amount your company wrote for Idaho purchasing groups that is included in the premium reported on column 2. This number will be verified with Premium Volume Reports submitted by each Purchasing Group. You will be contacted if totals do not agree.

**REPORTING INFORMATION ONLY \$** \_\_\_\_\_

Purchasing Group Contact Person	E-mail Address	Direct Telephone	Ext
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1. TOTAL DIRECT PREMIUMS WRITTEN PLUS SERVICE OR FINANCE CHARGES  
(including policy, membership, installment and similar fees), LESS RETURN PREMIUMS  
ON POLICIES NOT TAKEN. This amount must agree with the Annual Statement Idaho Business Page 19  
(excluding accident and health direct premiums) and Schedule T. \$ \_\_\_\_\_
  
- A. Add 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  
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 BY STATE LAW 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) <span style="float: right;">\$ _____</span>	

  
5. NET TAXABLE PROPERTY AND CASUALTY PREMIUMS (Line 1C + Line 2 - Line 3 - Line 4) \$ \_\_\_\_\_  
Carry forward to Page 8, Schedule E, Line 1, Column A.
  
6. PREMIUM TAX – 1.50% of Line 5. (Report negative amounts.) \$ \_\_\_\_\_  
Carry forward to Page 8, Schedule E, Line 1B, Column A.

## SCHEDULE B - COMPUTATION OF PREMIUM TAX - ACCIDENT AND HEALTH

1. TOTAL DIRECT PREMIUMS WRITTEN (including policy, membership, installment and similar fees), LESS RETURN PREMIUMS ON POLICIES NOT TAKEN.  
 This amount must agree with the Annual Statement Idaho Business Page, Column 1. A&H only. \$ \_\_\_\_\_

A. Add 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 SUPPLEMENT 2 - Accident and Health Business in Jurisdictions not Licensed. \$ \_\_\_\_\_

3. LESS DIVIDENDS PAID OR CREDITED TO THE ACCOUNT OF POLICYHOLDERS.  
 This amount must agree with Annual Statement Idaho Business Page, Column 3. \$ \_\_\_\_\_

4. PREMIUMS EXEMPT BY STATE LAW 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 4A through 4 D) \$ \_\_\_\_\_

5. NET TAXABLE ACCIDENT AND HEALTH PREMIUMS (Line 1B + Line 2 - Line 3 - Line 4) \$ \_\_\_\_\_  
 Carry forward to Page 8, Schedule E, Line 2, Column A.

6. PREMIUM TAX – 1.50% of Line 5 (Report negative amounts.)  
 Carry forward to Page 8, Schedule E, Line 2B, 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 \_\_\_\_\_

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 8, Column A, Line 4 – OTHER TAXES

**SCHEDULE D – DENTAL PLANS**

Idaho Code 41-402(9)

TOTAL DENTAL PREMIUMS FOR THE YEAR, ALSO REPORT ON PAGE 3, Line 4C \_\_\_\_\_

\* 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 8, Column A, Line 4 – 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.
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 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. PROPERTY AND CASUALTY PREMIUMS	\$ _____	\$ _____
A. PREMIUM TAX RATE	_____ 1.50% _____	_____
B. PREMIUM TAX (Line 1 x Line 1A)	\$ _____	\$ _____
2. ACCIDENT AND HEALTH PREMIUMS	\$ _____	\$ _____
A. PREMIUM TAX RATE	_____ 1.50% _____	_____
B. PREMIUM TAX (Line 2 x Line 2A)	\$ _____	\$ _____
3. MUNICIPAL, CITY OR COUNTY PREMIUMS	XXXXXXXXXXXXXXXXXXXXXXXXXX	\$ _____
A. MUNICIPAL, CITY OR COUNTY TAX RATE	XXXXXXXXXXXXXXXXXXXXXXXXXX	_____
B. MUNICIPAL, CITY, COUNTY TAX (Line 3 x Line 3A)	XXXXXXXXXXXXXXXXXXXXXXXXXX	\$ _____
4. OTHER TAXES – Identify Each:		
<u>SELF-FUNDED PLANS (Schedule C)</u>	\$ _____	\$ _____
<u>DENTAL PLANS (Schedule D)</u>	\$ _____	\$ _____
_____	\$ _____	\$ _____
5. TOTAL TAXES (Lines 1B+2B+3B+4) Carry GREATER AMOUNT of Column A or B forward to Page 1, Recap of Taxes, Line 1	\$ _____	\$ _____