

**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) 334-4282, (208) 334-4281 or premiumtax@doi.idaho.gov.
2. The *Statement of Annual Premium Volume* is **due on or before** March 1st. **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 Non-Idaho Exhibits, Schedules and Supplements referred to within the Statement of Premium Taxes and Fees and these instructions may be found in the *NAIC Annual Statement* or the Surplus Lines Association forms.
4. **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.
5. **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 Surplus Line Insurers not authorized to transact insurance in this state (non-admitted), 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 or www.idahosurplusline.org. 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.

6. **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 the contact person at the insurance company providing the coverage to the purchasing group. 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 NAIC Annual Financial Statement and NAIC Schedule-T, 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).

7. **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 premium of the net taxable premium amount by insurer AND net taxable premium amount by surplus lines brokers.

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

- D. **Original signed tax forms must be submitted for all paper filings.** If you file electronically via OPTins, the typed name of the company officer submitting the return on the signature line under oath is acceptable. If you need additional instructions or forms, contact this office as listed in Item 1. Idaho Code § 41-402 (1).

- E. All questions concerning this Annual Premium Volume will be directed to the contact person; therefore, include a telephone number with extension and Email address. If the contact person changes after the submission of the statement, please contact the Premium Tax Department as indicated in item #1.

8. 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 current calendar year.

- C. **This form is required** per Idaho Code § 41-4809.

- D. This form may be duplicated. If necessary attach either excel or PDF computer list. Please type if possible.