

STATE OF IDAHO
DEPARTMENT OF INSURANCE
700 WEST STATE STREET, 3RD FLOOR
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BOISE, ID 83720-0043
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INSTRUCTIONS FOR COMPLETING AND FILING CONTINUATION FEE STATEMENT AND VOLUME STATEMENT PURCHASING GROUPS

1. Read these instructions carefully before completing this fee statement. If there are any questions regarding this filing, please contact the Premium Tax Section at (208) 334-4281 or premiumtax@doi.idaho.gov.
2. The Idaho Department of Insurance has adopted a mandatory e-file policy. All tax filings must be submitted electronically. Electronic filings must be submitted by one of the following methods:
 - ❖ Directly through TriTech Premium Pro software, or
 - ❖ Idaho Department of Insurance Electronic Filing System located [here](#). Or visit <https://tritechsoft.com/efilenetid/efilenet/efiledefault.aspx>.

Payments must be submitted by one of the following methods:

- ❖ Check with TriTech payment voucher, or
- ❖ Electronic Fund Transfer (EFT). **ACH Credit and Wire Transfers are acceptable.** Idaho does NOT accept ACH Debit or OPTins. Payment CANNOT be made through TriTech. **MUST BE ENROLLED.**

To enroll in the Electronic Fund Transfer payment system, please complete the EFT Enrollment Form located on the Idaho Department of Insurance website at https://doi.idaho.gov/wp-content/uploads/Company/EFT_Enrollment.pdf and submit it to the Premium Tax Section at premiumtax@doi.idaho.gov. Enrollments are not processed from February 14 to July 31 due to tax filing volume.

3. Annual Continuation Fee Statements are due on or before March 1st. NAIC Annual Statements are not required to be submitted to Idaho. Idaho Code § 41-4804, 41-4805.
4. The fee statement must be signed and dated by an authorized representative of the company. IDAPA 18.01.02.020.03.b.i. For all electronic filings, the typed name of the officer signing under oath is acceptable. **Unsigned statements will be considered incomplete.**
5. All licensed Purchasing Groups are required to file this fee statement (page 1) and remit the Continuation Fee. The statement and continuation fee are due and payable regardless of whether business was written in Idaho. IDAPA 18.01.02.020.03.b.i.
6. If paying by check, attach the check for the balance due to the TriTech payment voucher. Unidentifiable payments will be returned.
7. The purchasing group's license #, name, address, contact information, and state of domicile must be completed on all forms as refunds and correspondence will be sent to this address.
8. Any questions or correspondence concerning the fee statement will be directed to the contact person listed on the statement. Include a **direct telephone number with extension and e-mail address**. If the contact person changes after the submission of the statement, please contact the Premium Tax Section as indicated in item number 1.

9. The *Statement of Annual Premium Volume (pages 2-4)* 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. **ZERO STATEMENTS ARE REQUIRED.**
10. **ALL** purchasing groups must complete **ALL PAGES** of the *Statement of Annual Premium Volume (pages 2-4)*. Idaho Code § 41-247, 41-4808, 41-4811, 41-4816, and 41-1233.

11. PAGE 2 – TOTALS OF TAXABLE PREMIUM VOLUME WRITTEN-IDAHO

- A. 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.
- B. 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 Company's 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.**

12. PAGE 2 – INFORMATIONAL PAGE - LICENSED INSURANCE COMPANIES

- A. Separately list 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. Enter the Gross Premiums and Amount Returned to Policy **Holders** for 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 responsible party 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 1,2 and 3 from Page 1).

13. PAGE 3 – INFORMATIONAL PAGE - SURPLUS LINE BROKER PREMIUM

- A. If coverage was purchased through an Idaho authorized Surplus Lines Broker enter broker name, **NPN*****, broker e-mail, or phone number, the **Gross Premiums and Amount Returned to Policy Holder** for each broker. The amounts reported must agree with the amounts reported paid by the surplus line broker. To avoid audit discrepancies, communicate with the responsible party for effective dates of policies and amounts reported

during the calendar year. ***NPN is a change in 2022. Idaho has migrated to SBS and no longer uses the Idaho Surplus Lines License number.

- 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, gross premium, and amount returned to policy holders for each. May attach a computer list.
- C. Enter grand total of all premium at bottom of page 3 (total should equal Lines 4,5 and 6 from page 1).

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

14. 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.