

STATE OF IDAHO
DEPARTMENT OF INSURANCE
700 WEST STATE STREET, 3RD FLOOR
PO BOX 83720
BOISE, ID 83720-0043
PHONE (208) 334-4250
FAX (208) 334-4398

**INSTRUCTIONS FOR COMPLETING AND FILING
STATEMENT OF PREMIUM TAXES
IDAHO RESIDENT & NON-RESIDENT
SURPLUS LINE BROKERS**

1. Read these instructions carefully before completing the *Statement of Premium Taxes*. If you have any questions regarding this filing, contact the Premium Tax Section at (208) 334-4281 or premiumtax@doi.idaho.gov.
2. The *Statement of Premium Taxes* is **due on or before** March 1st. **All Idaho Surplus Line Brokers** must file a *Statement of Premium Taxes* regardless of premium volume. **If no business was written, indicate with a zero. ZERO FILINGS ARE REQUIRED.**
3. The Idaho Department of Insurance has adopted a mandatory e-file policy. All tax filings must be submitted electronically. Idaho Code §41-1228. 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 Funds Transfer (EFT). **ACH Credit or 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.

4. **The Premium Tax amount due MUST agree with the yearly Surplus Lines Association Summary report total.** The current tax rate is 1.50%. The Idaho Department of Insurance only accepts premium tax payments for the current tax year, or payments from prior years that result in additional taxes due. All payments covering tax liabilities for future years will be refunded to the Broker. **NO exceptions.** The Department will **NOT** keep track of credits or any other bookkeeping issues for Brokers. IDAPA 18.06.06.015 and 020.
5. All Boxes and Lines on the *Statement of Premium Taxes* **MUST** be filled in before the return will be considered complete. All *Statement of Premium Taxes* **MUST** be signed and dated before they will be considered complete. All *Statement of Premium Taxes* **MUST** be on the most current form provided by the Department of Insurance before they will be considered complete. Returns failing to meet these requirements will be considered **INCOMPLETE** and will not be accepted.
6. The *Statement of Premium Taxes and Fees* must be signed by an authorized person. For all electronic filings, the typed name of the authorized person submitting the return under oath is acceptable. If you need additional

instructions, contact this office at the telephone number listed in Item #1. **Forms are considered incomplete if not properly signed.**

7. Late filing of the statement and remittance will result in a penalty of \$25.00 for each day of delinquency, commencing April 2nd, through the date of submission of a complete filing (mandatory electronic tax filing AND payment). Idaho Code §41-1230. Late filing penalties will be assessed for the following:

- Late filing (electronic submission date) of the *Statement of Premium Taxes*.
- Incomplete submission of the *Statement of Premium Taxes* (missing signature)
- Unpaid/underpaid tax (electronic settlement date or official postmark).
- **Electronic Fund Transfer (EFT) payment is not in the correct bank account on the due date.**

If paying by check, only an official U.S. Postal Service cancellation postmark on the envelope, rather than private postage meter stamp shall qualify as proof of timely mailing. If a carrier service is used, the mailing date will be determined by the package pick-up date, not the delivery date.

8. The contact person, telephone number and email address must be completed on all forms, as refunds and correspondence will be sent to the contact person listed on the form. If the contact person changes after the submission of the statement, please contact the Premium Tax Section as indicated in item #1.
9. Any tax payment in the amount of \$100,000.00 or more MUST be made electronically. Idaho Code §67-2026.
10. **If paying by check, attach a check for the balance due to the TriTech payment voucher.** Unidentifiable payments will be returned. When transmitting payment by EFT, it is **CRITICAL** the addenda instructions are followed, and the payment is sent to the correct **premium tax type code (07170)** for the Department of Insurance. Late penalties will be assessed if payment is not in the correct bank account on the due date. An EFT Enrollment Acceptance MUST be acquired prior to using this method. If you need an EFT Enrollment Form, see Item #3 above.
11. **Statement of Premium Taxes** - Idaho Code § 41-1229 and 41-1230.
- ***Enter broker information. Enter the broker's name, and **NPN** on the appropriate line. Enter the Agency and Agency mailing address on the appropriate line. **NPN is a change in 2022. Idaho has migrated to SBS and no longer uses the Idaho Surplus Lines Broker license number.**
12. Check box if claiming a refund.
13. Line1. Net Premiums Reported. Enter the Net Premiums (exclusive of sums collected to cover stamping fees) for the **current tax year only. Must agree with Idaho Surplus Line Association Annual Summary Report total for net premiums.**
14. Line 2. Premium Tax Due. Multiply Line 1 by 1.50%. Enter the result on Line 2. **This amount MUST equal the total Premium Tax due on your Annual Summary Report, or your return will be considered INCOMPLETE.** Please contact the Idaho Surplus Line Association at 208-336-2901 if you do not have an Idaho Surplus Lines Association *Annual Summary Report*.
15. Line 4. Total Taxes Due. Calculated total.
16. PENALTIES – Penalties accrue, and will be assessed separately, at the rate of \$25 for each day of delinquency commencing April 2nd, though the date of submission of a complete filing (mandatory electronic tax filing AND payment). Idaho Code § 41-3928 and 41-3427.

17. If paying by check, please enclose a check with the TriTech payment voucher and make your check payable to:
Idaho Department of Insurance.

REGULAR MAIL:

PO Box 83720
Boise, ID 83720-0043

OVERNIGHT ADDRESS:

700 W State Street, 3rd FL
Boise, ID 83702

- There will be a \$20.00 charge on all returned checks. Idaho Code § 28-22-105.
- Your canceled check is your receipt.

- **DO NOT SEND THIS FORM TO THE SURPLUS LINE ASSOCIATION.**