

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 INDEPENDENTLY PROCURED INSURANCE

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 and fee filings must be submitted electronically. Electronic filings must be submitted by one of the following methods:
 - ❖ Premium Pro software, or
 - ❖ Directly through Tri Tech at <https://nonsub.tritechsoft.com/#/recaptcha>.
 - ❖ To access the correct form, make the following choices: IDAHO, 2024, OTHER, INDEPENDENTLY PROCURED.
3. Payments must be submitted by one of the following methods:
 - ❖ Check with Tri Tech payment voucher, or
 - ❖ Electronic Fund Transfer (EFT). **ACH Credit and Wire Transfers are acceptable. MUST BE ENROLLED TO USE EFT PAYMENT OPTION.** Idaho does NOT accept ACH Debit or OPTins. Payment CANNOT be made through TriTech.

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 1 due to tax filing volume.
 - ❖ Unidentifiable payments will be returned.
4. Statement of Premium Taxes must be filed with the Idaho Department of Insurance on or before 30 days after receipt of the policy. Idaho Code §41-1233(3).
5. **All sections of the form must be completed, or the form will be rejected.**
6. 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.
7. **Statement of Premium Taxes Independently Procured Insurance**
 - A. Enter the name of insured (policy holder) and complete address. Enter the total premium, including any applicable taxable fees. Idaho Code §41-1803, 41-1229.
 - B. The total premium tax is automatically calculated at the rate of 1.5% of the total taxable premium.
 - C. Enter the name of the insurance company who has issued the policy, the policy number, date of issuance, and the total premium.
 - D. Enter contact person, direct telephone number with extension, and email address.
 - E. Enter the name of the person authorized to submit the tax statement, their title, and date.