

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 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, PURCHASING GROUP.
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. Annual Continuation Fee Statements and Continuation Fees are due **on or before** March 1st. Failure to pay the ACF by March 1 each year will result in the expiration of the insurer's or other entity's authority to do business in Idaho. **As of July 1, 2024, the Annual Continuation Fee has been reduced to \$40.** Idaho Code § 41-324, IDAPA 18.01.02.020.01, IDAPA 18.01.02.020.02, IDAPA 18.01.02.022.02
5. All licensed Purchasing Groups are required to file a Continuation Fee Statement, Statement of Premium Volume, and remit the Continuation Fee. The statements and continuation fee are due and payable regardless of whether business was written in Idaho. **ZERO FILINGS ARE REQUIRED.**
6. **All pages and sections of the form must be completed, or the form will be rejected. Submission of form without attaching the required policy information will result in rejection of filing.**
7. 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.**
8. 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.

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

- a. Line 1. – Enter total amount of gross direct premium written through insurance companies licensed in Idaho.

ASK – Who is responsible to pay the tax? If it is a COMPANY LICENSED IN IDAHO, the premium goes here. DO NOT include this premium on Line 4.

- b. Line 2. – Enter any premium returned to policyholders. Do **NOT** enter a negative number.

- c. Line 3. – Line 1 LESS Line 2 is the net taxable premium. PRE-CALCULATED

- d. Line 4. – Enter Surplus Line Policies gross direct premiums written.

ASK – Who is responsible for paying the tax? If it is a SURPLUS LINES BROKER or SURPLUS LINES INSURER, the premium goes here. DO NOT include this premium on Line 1.

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 ensure 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.

For further information and bulletins, please see the Idaho Department of Insurance's web site at www.doi.idaho.gov.

- e. Line 5. – Enter any premium returned to policyholders. Do **NOT** enter a negative number

- f. Line 6. – Line 4 less Line 5, is the net taxable premium. PRE-CALCULATED

10. **PAGE 2 – INFORMATIONAL PAGE - LICENSED INSURANCE COMPANIES**

- a. Separately list each insurance company's portion of the purchasing group's gross premiums.

- 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 amounts 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.

- c. Grand total of all premium at bottom of page 2--total should equal Line 1, 2 and 3 from Page 1.

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

11. **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, phone number, and the **Gross Premiums and Amount Returned to Policy Holder** for each broker. The amounts reported must agree with the amounts reported 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.

- b. Grand total of all premium at bottom of page 3--total should equal Lines 4,5 and 6 from page 1.

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

12. 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 or attach either Excel or PDF file. Please total the columns on an Excel or PDF file.