

INSTRUCTIONS FOR COMPLETING AND FILING STATEMENT OF TAXES AND FEES REGISTERED SELF-FUNDED HEALTH CARE PLAN AND STATEMENT OF BACK TAXES DUE

1. Read these instructions carefully before completing this 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 TriTech at <https://nonsub.tritechsoft.com/#/recaptcha> .
 - ❖ To access the correct form, make the following choices: IDAHO, 2024, OTHER, RATING ORGANIZATION.

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. 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.
3. The Annual Statement of Taxes and Fees is due **within 90 days after close of the fiscal year of the plan.** Failure to pay the Continuation Fee within the 90 days after plan year-end will result in the expiration of the insurer's, or other entity's, authority to do business in Idaho. Idaho Code § 41-1416, IDAPA 18.01.02.020.01, IDAPA 18.01.02.020.02, IDAPA 18.01.02.022.01i.

4. All licensed Self-Funded Health Care Plans are required to file an Annual Statement of Taxes and Fees. The statement and continuation fee are due and payable regardless of whether business was written in Idaho. Idaho Code § 41-1416 and IDAPA 18.01.02.020.03.a.x.
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 Taxes and Fees and Statement of Back Taxes Due.**
 - A. **Enter the Company Information.** For proper identification, the registration number must be listed in the box provided. This number is listed on the company's Certificate or Registration. The company name, address, and fiscal year ending date **MUST** be completed.
 - B. **Enter the total number of beneficiaries** for each month.
 - C. **Line 1 Total Tax Liability.** Calculated Total. Total annual beneficiaries multiplied by the tax rate.
 - D. **Line 2 Annual Continuation Fee.** Payment of Continuation Fee **MUST** be included. **Do NOT include Continuation Fee for Statement of Back Taxes.**
 - E. **Line 3 Amount Enclosed.** Calculated Total.
8. **Signatures.** For all electronic filings, the typed name of the officer signing under oath is acceptable. The Statement of Back Taxes Due **MUST** be signed by two officers of the plan. **Unsigned forms will be considered incomplete and rejected.**