

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

IMPORTANT CHANGE FOR 2025 FILINGS: Idaho is collecting a \$3 TriTech filing fee for ALL SURPLUS LINES BROKERS. This fee **MUST be paid before the filing is considered submitted.**

Filing fee must be paid even if there is ZERO premium or a refund due—tax refunds cannot be used to pay the filing fee.

Do NOT send this form to the Surplus Line Association of Idaho

Step 1: Read First

- Read these instructions before you start.
- If you have questions, call (208) 334-4281 or email premiumtax@doi.idaho.gov

Step 2: Who Needs to File

- All licensed Surplus Lines Brokers must file a tax statement and pay fees by March 1st
- You must file even if you didn't write any business in Idaho
- You must file if you license was active for **any amount of time** for this tax year – **even if only one day**

Step 3: Know the Deadline

- Your Statement of Premium Taxes and payment are due March 1st
- If you don't file or pay by then, you can lose the ability to do business in Idaho *See Idaho Code § 41-1229 and §41-1224*

Step 4: Avoid Penalties

- If you file or pay late, you will be charged \$25 per day starting April 2nd *See Idaho Code §41-1230*
- You may be fined for:
 - Filing late
 - **Incomplete or misspelled Broker name – (must include generational indicator if shown on license)**
 - Missing a signature
 - Not paying or underpaying
 - **EFT payment not arriving on time or sent to the wrong bank account**

- If mailing a check:
 - Only a U.S. Postal Service postmark counts as proof of mailing
- If using a delivery service, the pick-up date is considered the postmark

Step 5: File Online Only

- You must file your tax statement electronically.
- Use one of these options:
 - Premium Pro software, or
 - [TriTech website](#):
- On the TriTech website, choose: **IDAHO, 2025, OTHER, SURPLUS LINES BROKER**

Step 6: Fill Out the Statement

- Write the broker's name as it appears on the Idaho license **including generational indicator**
- Include the agency name and mailing address or broker's name if they are filing for themselves
- Check the box if you are asking for a refund
- **LINE 1 – NET TAXABLE PREMIUMS** (don't include stamping fees) **Must match report provided by the Surplus Line Association of Idaho**
- **LINE 2 – PREMIUM TAX DUE** **Must match report provided by the Surplus Line Association of Idaho**
- The form must be signed by someone authorized to do so.
- For online forms, typing the name counts as a signature
- Incomplete forms will be rejected

Step 7: Contact Information

- Include the name, phone number (**with extension**), and email address of the person we can actually contact
- This person will get any messages or correspondence.
- **DO NOT** use a generic phone number for the company
- If the contact person changes, let the Premium Tax section know

Step 8: Validate and Submit

- After completing the form:
 - ➔ At the bottom left of the screen (scroll down), there is a bright blue VALIDATE button. **Click the VALIDATE button**
 - ➔ After the form passes validation, the SUBMIT button (under the Validate button) will turn bright blue. **Click the SUBMIT button**. If you do not click SUBMIT, your form is not filed.

Step 9: Make a Payment

- You can pay by:
 - **Check** - with a TriTech payment voucher
 - **Electronic Fund Transfer (EFT)** – You must sign up first
- Idaho accepts ACH Credit and Wire Transfers
- **Idaho does not accept ACH Debit or OPTins**
- **You cannot pay through TriTech**
- To sign up for EFT:
 - Fill out the [EFT Enrollment Form](#)

- Email it to premiumtax@doi.idaho.gov
 - You cannot enroll between Feb 14 and July 1
- Payments over \$100,000 must be made electronically See *Idaho Code §67-2026*
- A \$20 fee applies to returned checks
- **Payments that can't be identified will be sent back**