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) 334-4282 or (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:
   - Directly through TriTech Premium Pro software or;

Payments must be submitted by one of the following methods:
   - Electronic Fund Transfer (EFT). Idaho does NOT accept ACH Debit. ACH Credit or Wire Transfers are acceptable.
   - Check (to be submitted with payment voucher).
   - 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/Company/PremiumTax/Instructions, and submit it to the Premium Tax Section at premiumtax@doi.idaho.gov.

3. 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 §41-233(3).

4. The fee statement must be signed and dated by an authorized representative of the taxpayer. For all required electronic filings, the printed name of the person signing under oath is acceptable. Unsigned statements will be considered incomplete.

5. If making payment by check, to avoid a lost payment attach the check for the balance due to the front of the payment voucher.

6. The name and address must be completed, as refunds of any overpayment of tax will be sent to this address.

7. Any questions or correspondence concerning the fee statement will be directed to the contact person; therefore, 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.

INS-PTX-IFAO (Rev 9-19)
1. 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.

2. The total premium tax is automatically calculated at the rate of 1.5% of the total taxable premium.

3. Enter the name of the insurance company who has issued the policy, the policy number, date of issuance and the total premium.

4. Enter contact person, telephone number, email address.

5. Enter the name of the person authorized to submit the tax statement, their title and date.