

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 tax statement. If there are any questions regarding this filing, please contact the Premium Tax Section at (208) 334-4281, (208) 334-4282, 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
- ❖ Idaho Department of Insurance Electronic Filing System visit:
<https://tritechsoft.com/efilenetid/efilenet/efiledefault.aspx>.

Payments must be submitted by one of the following methods:

- ❖ Electronic Fund Transfer (EFT). **ACH Credit or Wire Transfers are acceptable.** Idaho does NOT accept ACH Debit or OPTins. Payment CANNOT be made through TriTech. **MUST BE ENROLLED.**
 - ❖ Check with TriTech 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/wp-content/uploads/Company/EFT_Enrollment.pdf, and submit it to the Premium Tax Section at premiumtax@doi.idaho.gov. Enrollments are not processed between February 14 and June 30 due to tax filing volume.
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 electronic filings, the typed name of the person signing under oath is acceptable. **Unsigned statements will be considered incomplete.**
 5. **If paying by check, attach a check for the balance due to the TriTech payment voucher.** Unidentifiable payments will be returned. When transmitting payment by EFT, it is **CRITICAL** the addenda instructions are followed, and the payment is sent to the correct **premium tax type code (07170)** for the Department of Insurance. An EFT Enrollment Acceptance **MUST** be acquired prior to using this method. If you need an EFT Enrollment Form, see Item #2 above.
 6. The name and address must be completed, as refunds and correspondence will be sent to this address.
 7. Any questions or correspondence concerning the fee statement will be directed to the contact person listed on the form. **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.

8. 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.