

State of Idaho
DEPARTMENT OF INSURANCE

BRAD LITTLE
Governor

700 West State Street, 3rd Floor
P.O. Box 83720
Boise, Idaho 83720-0043
Phone (208)334-4250
Fax (208)334-4398
Website: <https://doi.idaho.gov>

DEAN L. CAMERON
Director

**ANNUAL STATEMENT FILING INSTRUCTIONS
FILINGS MADE DURING THE YEAR CURRENT YEAR**

HOSPITAL/PROFESSIONAL SERVICE CORPORATIONS

The following items are considered to be part of the Annual Statement filing and are required of all companies mentioned above. Failure to file the Annual Statement by the due date could result in penalties of \$25.00 per day of delinquency for Professional Service Corporations, pursuant to Section 41-3427(2), Idaho Code.

Form:

Due Date:**

Annual Statement submitted on a NAIC Health legal convention blank. Domestic registrants are required to submit two Health Statements, including all of the following supplements and attachments. Domestic Statements must include ORIGINAL signatures and notarization on Jurat page. *

Domestic Insurers must file **two** printed Quarterly Financial Statements. Due dates for Quarterlies are 5/15, 8/15 and 11/15.

Statement of Actuarial Opinion	March 1
Supplemental Compensation Exhibit	March 1
Premium Tax – Statement of Taxes & Fees	March 1
Management's Discussion and Analysis (MDA).	April 1
Audited Financial Statement, including Accountant's Letter of Qualification and Accountants Report on Internal Control.	June 1

*Due to COVID-19 limitations, the Department is accepting electronic signatures of qualified officers and notarizations on the Jurat page. These signatures should include the e-signature and the date it was signed.

****Due Date** – Annual Statements and applicable supplements are due on or before the listed date. If the listed date falls on a Saturday or Sunday, the deadline will be extended to the following Monday for that year only.

IMPORTANT NOTICE: All tax filings, continuation fee statement filings and corresponding payment processes for continuation fees, premium tax, and related costs are not changed and must be filed electronically. Please review the guidance at: <https://doi.idaho.gov/>