

*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 CURRENT YEAR**

**PETROLEUM CLEAN WATER TRUST FUNDS**

The following items are considered to be part of the Annual Statement filing required under Idaho Code § 41-4928(2) and are required of all trust funds registered Under Title 41, Chapter 49.

**Form:**

**Due Date\*\*:**

Annual Statement submitted on a NAIC Property and Casualty convention blank	March 1
Domestic registrants are required to submit two Property/Casualty Statements, including all of the following supplements and attachments. Domestic Statements must include ORIGINAL signatures and notarization on Jurat page. *	
Domestic Insurers must file <b>two</b> printed Quarterly Financial Statements. Due dates for Quarterlies are 5/15, 8/15 and 11/15.	March 1
Statement of Actuarial Opinion	
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/>