

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

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) 334-4281, or [premiumtax@doi.idaho.gov](mailto: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:
  - ❖ Premium Pro software, or
  - ❖ Directly through TriTech at <https://nonsub.tritechsoft.com/#/recaptcha> .
  - ❖ To access the correct form, make the following choices: IDAHO, 2024, OTHER, SURPLUS LINES BROKER.
3. Payments must be submitted by one of the following methods:
  - ❖ Check with TriTech payment voucher, or
  - ❖ Electronic Fund Transfer (EFT). **ACH Credit and Wire Transfers are acceptable. MUST BE ENROLLED TO USE EFT PAYMENT OPTION.** Idaho does NOT accept ACH Debit or OPTins. Payment CANNOT be made through TriTech.

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](https://doi.idaho.gov/wp-content/uploads/Company/EFT_Enrollment.pdf) , and submit it to the Premium Tax Section at [premiumtax@doi.idaho.gov](mailto:premiumtax@doi.idaho.gov) . Enrollments are not processed from February 14 to July 1 due to tax filing volume.
  - ❖ Unidentifiable payments will be returned.
  - ❖ All payments greater than \$100,000 MUST be made electronically Idaho Code §67-2026.
  - ❖ There will be a \$20 charge on all returned checks Idaho Code §28-22-105.
4. The Statement of Premium Taxes is due **on or before** March 1<sup>st</sup>. All Idaho Surplus Lines Brokers must file a Statement of Premium Taxes regardless of premium volume. **If no business was written, indicate with a zero. ZERO FILINGS ARE REQUIRED.**
5. The Statement of Premium Taxes and Fees must be signed by an authorized person. For all electronic filings, the typed name of the authorized person submitting the return under oath is acceptable. **Unsigned forms are considered incomplete and will be rejected.**
6. Late filing of the statement and remittance will result in a penalty of \$25.00 for each day of delinquency, commencing April 2<sup>nd</sup>, through the date of submission of a complete filing (mandatory electronic tax filing AND payment). Idaho Code §41-1230. Late filing penalties will be assessed for the following:
  - Late filing (electronic submission date) of the *Statement of Premium Taxes*.
  - Incomplete submission of the *Statement of Premium Taxes* (missing signature)
  - Unpaid/underpaid tax (electronic settlement date or official postmark).
  - **Electronic Fund Transfer (EFT) payment is not in the correct bank account on the due date.**

If paying by check, only an official U.S. Postal Service cancellation postmark on the envelope, rather than private postage meter stamp shall qualify as proof of timely mailing. If a carrier service is used, the mailing date will be determined by the package pick-up date, not the delivery date.

7. The contact person, telephone number and email address must be completed on all forms, as refunds and correspondence will be sent to the contact person listed on the form. If the contact person changes after the submission of the statement, please contact the Premium Tax Section as indicated in item #1.
8. **Statement of Premium Taxes** - Idaho Code § 41-1229 and 41-1230.
  - a. **Enter the broker's name as shown on the Idaho license.** Enter the Agency name and mailing address on the appropriate line.
  - b. Check box if claiming a refund.
  - c. **Line1. Net Premiums Reported.** Enter the Net Premiums (do not include collected to cover stamping fees) for the **current tax year only. Must agree with Idaho Surplus Line Association Annual Summary Report total for net premiums.**
  - d. **Line 2. Premium Tax Due.** This amount is calculated by the Idaho Surplus Line Association on a per policy basis--not flat rate on total premiums. **Amount on this line MUST agree with the report provided by the Idaho Surplus Line Association.** Please contact the Idaho Surplus Line Association at 208-336-2901 if you need assistance obtaining this information.
  - e. **Line 3. Total Taxes Due.** Calculated total.
9. PENALTIES – Penalties accrue, and will be **assessed separately**, at the rate of \$25 for each day of delinquency commencing April 2<sup>nd</sup>, though the date of submission of a complete filing (mandatory electronic tax filing AND payment). Idaho Code § 41-3928 and 41-3427. **Please do NOT self-assess penalties.**

**DO NOT SEND THIS FORM TO THE SURPLUS LINE ASSOCIATION**