

**INSTRUCTIONS FOR COMPLETING AND FILING
STATEMENT OF ANNUAL PREMIUM VOLUME
PURCHASING GROUPS**

1. Read these instructions carefully before completing the Statement of Premium Volume. If you have any questions regarding this filing contact the Premium Tax Section at (208) 334-4281 or (208) 334-4282.
2. The Statement of Annual Premium Volume is **due on or before** March 1. **All** purchasing groups must file this statement regardless of premium volume. **If no business was written, indicate with a zero.**
3. **All** purchasing groups must complete **both pages** of form INS-PTX-VSPG. Idaho Code § 41-247, 41-4808, 41-4811, 41-4816, and 41-1233.
4. PAGE 1 - PREMIUM VOLUME
 - A. The purchasing group name, address, and state of domicile must be completed as all forms, refunds and correspondence will be sent to this address.
 - B. For non-admitted Surplus Line Insurers not authorized to transact insurance in this state, premiums can only be written and reported through a Surplus Lines Broker licensed in Idaho. Stamping fees are collected and paid to the Idaho Surplus Line Association. To assure that premiums are being filed correctly, contact the Surplus Lines Association of Idaho, Inc. at (208) 342-9326. Idaho Code § 41-4810, 41-1211 and 41-1223.
 - C. Line 4 - Indicate below who is responsible for the payment of purchasing group premium taxes:
 - a. If the purchasing group **DIRECTLY** submitted the Statement of Monthly Premium Taxes to The Idaho Department of Insurance, then the amount on Line 3 should equal your combined monthly statements. Do **NOT** check this box if coverage was placed with a Surplus Lines Company/Broker.
 - b. If coverage was purchased through an Idaho licensed producer or Idaho authorized Surplus Lines Broker provide their name and address on Line 5. The amount reported on Line 3 must be the same amount reported by the producer or broker. To avoid audit discrepancies, communicate with the producer or broker for effective dates of policies and amounts reported during the calendar year. Idaho Code § 41-4810 and 41-1211.
 - c. If the tax is paid by an authorized insurance company the net taxable premiums on Line 3 must equal the amounts reported on the company's Annual Statement Schedule T, Column 9. To avoid audit discrepancies, communicate with the insurer for effective dates of policies and amounts reported during calendar year.
 - d. If the tax is to be paid by the individual Idaho insured, then the amount reported on Line 3 should equal the tax paid by the individual insured indicated on Line 5.
 - D. Line 5 – If the tax was not **DIRECTLY** paid monthly to this department by the Purchasing Group provide the name and address of who is responsible for paying the premium tax.

- E. The Statement of Annual Premium Volume must be signed and dated by an officer of the company. This signature certifies under penalty of perjury that the statement is accurate and complete.
- F. All questions concerning this Annual Premium Volume will be directed to the contact person; therefore, include a direct telephone number and extension.

5. PAGE 2 – INSUREDS

The **name and address of the insured**, the **premium written**, the **effective date**, and **termination date** of each policy **must be completed**. Idaho Code § 41-247, 41-4808, 41-4811, 41-4816, and 41-1233.