

STATE OF IDAHO  
DEPARTMENT OF INSURANCE  
700 WEST STATE STREET, 3<sup>RD</sup> FLOOR  
PO BOX 83720  
BOISE, ID 83720-0043  
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## INSTRUCTIONS FOR COMPLETING AND FILING IDAHO DOMESTIC INSURERS

1. Premium Tax and Fee Statements are due on or before March 1. Late filing of the statement and/or payment of taxes will result in a penalty of \$25.00 for each day of delinquency. Idaho Code § 41-404 and 41-3724.
2. If you have any questions regarding this filing, contact personnel in the Premium Tax Section at (208) 334-4281 or (208) 334-4282.
3. A request for a thirty (30) day extension can only be for the Annual Statement filing. Extensions must be requested in writing and received in this department **prior** to March 1. However, the Annual Continuation Fee **MUST** be submitted with the Statement of Premium Taxes and Fees on or before March 1.
4. **Must attach a legible copy of the Annual Statement, Page 3 Liabilities, Surplus and Other Funds, Idaho Business Page and Schedule T to the Premium Tax Statement; regardless of negative premiums or if no business was written.**
5. SUPPLEMENTS 1 and 2 BUSINESS IN JURISDICTIONS NOT LICENSED (separate accident and health premiums). Idaho domestic insurers with direct premiums written in any state where not licensed must complete and attach these schedules to the Statement of Premium Taxes and Fees, Page 2 and Page 3. Direct premiums written must agree with the attached Annual Statement Schedule T. Total columns for direct premiums written and dividends paid. The amount carried forward to the Statement of Premium Taxes and Fees, Page 2 and Page 3, Line 2 should be total of premiums written minus dividends paid.