

STATE OF IDAHO  
DEPARTMENT OF INSURANCE  
700 WEST STATE STREET, 3<sup>RD</sup> FLOOR  
PO BOX 83720  
BOISE, ID 83720-0043  
PHONE (208) 334-4250  
FAX (208) 334-4398

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

- Read these instructions carefully before completing the Statement of Premium Taxes. If you have any questions regarding this filing contact the Premium Tax Section at (208) 334-4281 or (208) 334-4282.
- The most current Statement of Premium Taxes is **due on or before** March 1. **All Idaho Surplus Line Brokers** must file a current year statement regardless of premium volume. **If no business was written, indicate with a zero.** Surplus Line Brokers can now file online with OPTins which can be found at [www.naic.org](http://www.naic.org).
- **Premium Tax (tax rate 1.5%) amount due MUST agree with the Idaho Surplus Line yearly report total.** The Idaho Department of Insurance only accepts premium tax payments for the current tax year or payments from prior years that result in additional taxes due. All payments covering tax liabilities for futures years will be refunded to the Broker, **NO** exceptions. The Department will **NOT** keep track of credits or any other book keeping issues for Brokers.
- All Boxes and Lines on the Statement of Premium Taxes **MUST** be filled in before the return will be considered complete. All Statement of Premium Taxes **MUST** be Signed and Dated before they will be considered complete. All Statement of Premium Taxes **MUST** be on the most current form provided by the Department of Insurance before they will be considered complete. Returns failing to meet these requirements will be considered **INCOMPLETE** and returned to the Broker, and will be subject to late filing penalties.
- If the return is requesting a refund, please check the “**Check Box for Refund Return**” box. This will help ensure that your refund request will be processed properly.