

# IC-4008 Instructions

For Semi-Annual Report of Workers' Compensation  
Premium Tax Report



This report and premium tax payment must be submitted by the **AUTHORIZED INSURANCE COMPANY** semi-annually to the Idaho Industrial Commission.

**REPORT AND PAYMENT MUST BE RECEIVED IN THIS OFFICE NO LATER THAN**  
**JULY 31 FOR JANUARY-JUNE (30 days to submit)**  
**MARCH 3 FOR JULY-DECEMBER (60 days to submit)**

*Failure to file this form is a misdemeanor under Idaho Code 72-526. Penalty for late payment shall be 10% of the original tax due times the number of ten-day periods or portions thereof which have elapsed since the due date.*

The IC-4008 report may be submitted using our online portal, or by PDF through mail or e-mail.

- Payments by check should be accompanied by a copy of the report.
- ACH/Wire payment instructions may be requested from [WCA@iic.idaho.gov](mailto:WCA@iic.idaho.gov)

Mailing Address	Physical Address (overnight)
Idaho Industrial Commission Fiscal Section PO Box 83720 Boise, ID 83720-0041	Idaho Industrial Commission Fiscal Section 11321 W. Chinden Blvd, Bldg #2 Boise, ID 83714

## REQUIRED for PDF e-mail/mail submissions:

- Signature
- Notary

Adobe PDF form templates for mail or e-mail submissions may be downloaded from our website: [www.iic.idaho.gov/find-a-form/](http://www.iic.idaho.gov/find-a-form/) under "Carrier Forms and Reports" and named "Semi-Annual Premium Tax Form (IC-4008)".

## Related Statutes and Rules:

- [Idaho Code 72-523 – Source of Fund – Premium Tax](#)
- [Idaho Code 72-524 – Sureties' Report of Tax Basis](#)
- [Idaho Code 72-526 – Penalty for Default](#)
- [Idaho Code 72-306A – Deductible Contract](#)
- [IDAPA 17.01.01.303 Rule Gov. Collection of Prem. Tax on WC Insurance Policies](#)

Examples of our current online portal and PDF form:

<p><b>Online Portal Form</b></p> <p>IC-4008 Semi-Annual Premium Tax Report</p> <p><b>6-Month Period Ending *</b> 6/30/2025</p> <p><b>Surety *</b> ABC Insurance Company</p> <p><b>FEIN</b> 12-1212121</p> <p><b>Surety IC#</b> 100</p> <p><b>Surety NAIC Code</b> 12345</p> <p><b>Financial Details</b></p> <p><b>Gross Premium *</b> <input type="text"/></p> <p><b>Adjustments *</b> <input type="text"/></p> <p><b>Net Premium</b> 0</p> <p><b>Payment Method</b> <input type="text" value="Select"/></p> <p><b>Next</b></p>	<p><b>PDF Form Template</b></p> <p>STATE OF IDAHO INDUSTRIAL COMMISSION</p> <p><b>IC-4008 SEMI-ANNUAL REPORT WORKERS' COMPENSATION PREMIUM TAX FOR THE PERIOD AND YEAR</b></p> <p><b>Mailing Address:</b> P.O. Box 83720 Boise, ID 83720-0041</p> <p><b>Semi-Annual Period:</b> <input type="checkbox"/> JANUARY - JUNE (due Jul. 31) <input type="checkbox"/> Check<sup>1</sup> <input type="checkbox"/> JULY - DECEMBER (due Mar. 3) <input type="checkbox"/> ACH/Wire<sup>2</sup></p> <p><b>Street Address:</b> 11321 W. Chinden Blvd, Bldg #2 (overnight) Boise, ID 83714</p> <p><b>Report Type:</b> <input type="checkbox"/> Original or First Filing <input type="checkbox"/> Amended</p> <p><b>INSURANCE COMPANY:</b> <input type="text"/> <b>FEIN:</b> <input type="text"/> Contact Person: <input type="text"/> Address: <input type="text"/> City: <input type="text"/> State: <input type="text"/> Postal Code: <input type="text"/> E-Mail Address: <input type="text"/> Phone: <input type="text"/> Fax: <input type="text"/></p> <p>Gross Premiums Written..... \$ <input type="text"/> Net Adjustments: Reverse Deductible Credits Taken, <input type="text"/> Returned Premiums and Premiums on Policies Not Taken.... ( + ) <input type="text"/> Net Premiums Written, before deductible credits..... ( - ) \$ 0.00 <input type="text"/> x .02 <b>Tax Due</b> (Net Premiums x 2.0% Tax Rate) ( x ) \$ 75.00 *Minimum Tax Due = \$75.00</p> <p><b>AFFIDAVIT</b> <input type="text"/> , being first duly sworn, deposes and states that s/he is a corporate officer, with the title of <input type="text"/>, that this report is made under the provisions of Section 72-523 and 72-524, Idaho code, and under penalty of perjury; that the foregoing statement contains a full, true and accurate report of all workers' compensation premiums reportable on business written on risk insured in the State of Idaho during the period set forth above.  (Signature of Corporate Officer)</p> <p>State of <input type="text"/> ) ) ss. County of <input type="text"/> ) Subscribed and sworn to before me this <input type="text"/> day of <input type="text"/> Residing at <input type="text"/></p>
---	--

Access to the online portal is through **e-mail invite only**, through reminders distributed by the Commission on or after July 1 for January-June and January 1 for July-December.

1. These e-mails will contain a unique link and key that can be used to complete your report.
2. Reports certified through the portal **do not require a signature or notary** for completion.
3. If the preparer is not the certifying officer:
  - a. An e-mail with “(UNCERTIFIED)” in the subject line and copy of report details will be sent to the preparer.
  - b. An e-mail with “(REQUEST)” in the subject line and copy of the report details in the body will be sent to the e-mail of the certifying officer that was provided by the preparer. A link and key will be provided in the e-mail for the officer to follow and certify the report.
4. A copy of the completed report with “(CERTIFIED)” in the subject will be emailed to both the preparer and certifier upon successful submission through the portal.
5. Preparers may reuse the link and key and make changes or corrections until it is certified. You may contact us to produce a new link and key if you need to submit a change or correction after certification.

Instructions for line items or portal fields required by form IC-4008 are below:

PORTAL/(PDF) FIELD NAME	INSTRUCTIONS
<b>Gross Premium</b> <i>(Gross Premiums Written)</i>	This value should reflect the gross sum of premiums on policies written, without any deductions for refunds or repayments resulting from cancellations.  This does <b>not</b> include premiums on contracts between insurers or reinsurers.  For all policies written, gross direct premiums written may reflect experience modifications, deviations, and retrospective rating.
<b>Adjustments</b> <i>(Net Adjustments)</i>	Enter returned premiums, and premiums on policies not taken, as a negative value.  Enter deductible credits taken as a positive value.
<b>Net Premium</b> <i>(Net Premiums Written)</i>	<b>(auto-calculated on portal and pdf)</b>  This value should reflect the amount of gross direct premiums on policies written, less returned premiums, deductible credits, and premiums on policies not taken.  Paid dividends should not be deducted for the purposes of calculating net premiums written.

!! Net Premiums reported must be on what would have been charged **WITHOUT** a deductible on the policy!! [Idaho Code 72-306A\(3\)](#)

Companies with **any** deductible policies must also submit an *annual* IC-4008LD Deductible Policy report on March 3 of each year.

If you have any questions, please contact one of our Financial Specialists:

<i>For company names that begin with:</i>	(any) <b>wca@iic.idaho.gov</b> , shared by below Financial Specialists
A-M	Alan Pace at (208) 334-6083 or <a href="mailto:alan.pace@iic.idaho.gov">alan.pace@iic.idaho.gov</a>
N-Z	Jinny Geyer at (208) 334-6026 or <a href="mailto:jinny.geyer@iic.idaho.gov">jinny.geyer@iic.idaho.gov</a>