

State of Delaware



Department of Insurance

**ANNUAL TAX AND FEES REPORT
FOR BUSINESS WRITTEN IN THE STATE OF DELAWARE
BY INSURERS PROVIDING COVERAGE
UNDER THE LIABILITY RISK RETENTION ACT (15 U.S.C. 3901 ET SEQ.)
FOR THE CALENDAR YEAR 2001, DUE MARCH 1, 2002**

DO NOT RETURN THIS PAGE

STATE OF DELAWARE
RISK PURCHASING GROUP
ANNUAL TAX AND FEES REPORT FOR CALENDAR YEAR 2001, DUE MARCH 1, 2002

INSTRUCTIONS
(References are to Title 18, Delaware Insurance Code)

PURCHASING GROUP (PG) INFORMATION AND TAX MAILING ADDRESS (page 3)

List the complete PG Name and the Address to which tax and fees related correspondence should be mailed. Include the Name and Telephone Number of the Contact Person most familiar with the premiums paid for insurance purchased for the PG. List any and all other Names by which the PG is doing business. If any of the information listed is incorrect, indicate changes in the space provided.

IMPORTANT: Due to the volume of companies doing business in Delaware, and the frequent similarity in company names, all companies are referenced by their nine-digit Federal Employer Identification Number (EIN#) for premium tax purposes. Some Purchasing Groups have not provided the Department with this EIN# information. In these cases a *PG Identification Number (PG ID#)* has been assigned. **If a PG ID# is listed for the Purchasing Group but the PG has an EIN#, replace the PG ID# with the EIN#.** If the PG does not have a Federal EIN#, the Department will continue to use the PG ID#. The PG should use this identifying number whenever corresponding with the Department. Please make note of the PG ID# for future reference.

NON-RESIDENT AGENT/BROKER INFORMATION (page 3)

List the Agent or Broker responsible for procuring insurance coverage on behalf of the PG. This information is especially important in cases when the PG obtains coverage through a non-admitted insurer. According to Delaware law, if the insurance carrier does not make filings and pay taxes to the State (as in the case of a non-admitted insurer) the responsibility falls to the Agent/Broker who obtained the coverage. (see General Information) If information listed is incorrect, please indicate changes in the space provided.

PART I PREMIUM TAX AND FEES SUMMARY REPORT (page 3)

Note: Insurance Source information printed on this form is based on data compiled by the Insurance Department from responses to the PG Premium Tax Information Form.

- | | |
|---|--|
| (1) Insurance Source Information | List each Insurance Company Full Name, NAIC#, and the Total Premium Amount paid to that company. (§702(a)). Add any companies not listed. Use additional pages if needed. If PG is no longer doing business with a listed company, enter "N/A" in the Total Premium Amount column. If PG intends to do business with a listed company, but did not generate any premium with that company during 2001, enter "0.00" in the Total Premium Amount column. |
| (2) Tax Amount Due from PG | Enter the Premium Tax Amount for each Insurance Source as calculated in Part II. If tax is paid by the PG or by the Agent/Broker, enter tax amount. If tax is paid by the admitted Insurer, enter "0.00". |
| (3) Total Tax Due | Sum Tax Amount Column. This column should only contain amounts from Part II in which the Purchasing Group and/or Agent/Broker has been marked as responsible for paying the tax. |
| (4) Annual Renewal Fee | Add Annual Renewal Fee (§701(8)). All Purchasing Groups must pay this fee annually. |
| (5) Amount Prepaid | Deduct any prepayments made during 2001. |
| (6) Total Amount Due | Total Amount Due. Attach a check made payable to Delaware Insurance Department for this amount. If tax is paid by an independent Surplus Lines Broker acting on behalf of the Purchasing Group, attach a separate check from the Broker for the tax amount, along with a check from the Purchasing Group for the annual renewal fee. If the Purchasing Group is paying both the premium tax and the annual renewal fee, the purchasing group may attach one check for the total amount due. |

PART II GROSS PREMIUMS DETAIL REPORT AND TAX COMPUTATION (page 4)

It is not necessary to complete this section for coverage placed through admitted insurers that file annual reports and pay premium taxes to the State. Premium paid to those companies are included in the company's overall report of business written in Delaware. Only complete Part II of this tax form for cases where either the PG or an Agent/Broker representing the PG is responsible for making the annual report and paying the premium tax.

1. List Name and NAIC # of Insurance Source.
2. List the information indicated for each policy placed through the Insurance Source. (§702(a))
3. Indicate the entity that is responsible for paying the premium tax on the premium paid to this Insurance Source. If Agent/Broker, indicate name (detailed Agent/Broker information should be listed on Page 3). (§8010)
4. Sum the Gross Premiums for each policy placed with the Insurance Source. Enter this amount in Part I.
5. Multiply the Total Gross Premiums by .02 (2%) to calculate the premium tax amount. Enter this amount in Part I. (§702(c) & §707)
6. Repeat steps 1 through 6 for each Insurance Source. Use additional pages as needed.

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All questions should be directed to:
Mrs. Ann Fletcher
 Premium Tax Coordinator
 E-mail: afletch@deins.state.de.us
 (302) 739-4251, ext. 172



**STATE OF DELAWARE
 DEPARTMENT OF INSURANCE**

**RISK PURCHASING GROUP
 ANNUAL TAX AND FEES REPORT FOR CALENDAR YEAR 2001, DUE MARCH 1, 2002**

PURCHASING GROUP (PG) INFORMATION AND TAX MAILING ADDRESS

Purchasing Group (PG)	List any other name by which the PG is doing business in this or any other state:
Name: _____	_____
Tax Address: _____	_____
_____	_____
_____	_____
Contact Person: _____	State of Domicile: <input type="text"/>
Telephone #: _____ Ext.: _____	PG ID# or Fed. EIN #: <input type="text"/>
	Date Registered in DE: <input type="text"/>

NON-RESIDENT AGENT/BROKER INFORMATION *If information differs from that printed, list changes below:*

Agent Name: _____	_____
Agency Name: _____	_____
Address: _____	_____
_____	_____
Telephone #: _____	Home State License #: _____
Agent SSN #: _____	DE License #: _____

PART I PREMIUM TAX AND FEES SUMMARY REPORT Refer to Instructions on Page 2

(1) COMPANY NAME <i>(Insurance Source)</i>	NAIC #	PREMIUM AMOUNT	(2) TAX AMOUNT

IMPORTANT: If insurance coverage was purchased from non-admitted Surplus Lines companies, the agent/broker responsible for procuring the coverage (or PG if broker is not available) should complete Part II of this report, and attach a separate check for the tax amount apportioned to the surplus lines coverage. Purchasing Groups paying tax may attach one check for the Total Amount Due.

(3) Tax Amount Due From PG (§§702 & 707; §8010)	\$	
(4) Annual Renewal Fee (§701(8))	\$	50.00
(5) LESS Total Prepaid during 2001	()
(6) TOTAL AMOUNT DUE *	\$	

*Attach a check for this amount made payable to "Delaware Insurance Department"

PART II GROSS PREMIUMS DETAIL REPORT AND TAX COMPUTATION

This form may be reproduced. Attach additional pages for other insurers as needed.

Refer to Instructions on Page 2

INSURANCE SOURCE # 1

Company Name: _____ NAIC # _____

Name of Insured (optional)	Policy Number	Location (city in DE)	Effective Date	Type of Coverage	% of Premium	Gross Premiums (less returned premium)

Entity responsible for paying premium tax for policies listed above
See 18 Del. C., §8010 below. (Check one)

Agent/Broker Purchasing Group

Total Gross Premiums (Enter this amount on Part I Summary Report) \$ _____
Premium Tax Rate (18 Del. C., §§702(c) & 707(a)) **x .02**

Name: _____ Total Premium Tax Due (Enter this amount on Part I Summary Report) \$ _____

INSURANCE SOURCE # 2

Company Name: _____ NAIC # _____

Name of Insured (optional)	Policy Number	Location (city in DE)	Effective Date	Type of Coverage	% of Premium	Gross Premiums (less returned premium)

Entity responsible for paying premium tax for policies listed above
See 18 Del. C., §8010 below. (Check one)

Agent/Broker Purchasing Group

Total Gross Premiums (Enter this amount on Page 1 Summary Report) \$ _____
Premium Tax Rate (18 Del. C., §§702(c) & 707(a)) **x .02**

Name: _____ Total Premium Tax Due (Enter this amount on Part I Summary Report) \$ _____

GENERAL INFORMATION

§§702 (a) (c) & 707(a): Premium Taxes and Fees

In accordance with 18 Del. C., §§ 702 (c) and 707(a), a premium tax of two percent (2%) is due for risks written and located in the State of Delaware. Every authorized and formerly authorized insurer must show Gross Direct Premium Income*, including all policy membership and other fees and assessments and all other consideration received for insurance (other than as to Worker's Compensation and Employer's Liability, Wet Marine and Transportation insurance, and Annuity contracts) covering property, subjects, or risks located, resident, or to be performed in Delaware, and including proper proportionate allocation of premiums under policies covering persons, property, subjects, or risks located or resident, or to be performed in more than one state.

*Such income is to be determined by deducting from the total of all direct premium income (1) the amount of returned premiums on canceled policies (but not including the return of cash surrender values of life insurance policies), (2) the unabsorbed portion of any deposit premium, and (3) the amount returned to policyholders as dividends and similar returns, whether paid in cash or credited or applied in reduction of premiums.

§ 8010(b): Purchasing group taxation

Premium taxes and taxes on premiums paid for coverage of risks resident or located in this State by a purchasing group or any members of the purchasing groups shall be: (1) Imposed at the same rate and subject to the same interest, fines and penalties as that applicable to premium taxes and taxes on premiums paid for similar coverage from a similar insurance source by other insureds; and (2) Paid first by such insurance source, and if not by such source by the agent or broker for the purchasing group, and if not by such agent or broker then by the purchasing group, and if not by such purchasing group then by each of its members.

AFFIDAVIT

In accordance with 18 Del. C., §702 (a), Premium Tax and Fees Reports shall be verified by the oath or affirmation of the president or secretary or other responsible officer of the insurer, duly administered by a person authorized to administer oaths.

Purchasing Group Name: _____ ID #: _____

STATE OF _____ COUNTY OF _____

On this _____ day of _____, 20____, before me, the subscriber, personally appeared

_____, _____ of the above named Purchasing Group,
(Name please print) *(Title please print)*

who being by me duly sworn (or affirmed) deposes and says that this report and all schedules are true, correct, and complete.

Signature

SWORN TO (OR AFFIRMED) AND SUBSCRIBED BEFORE ME THE
DAY AND YEAR AFORESAID.

(Company seal)

Notary Public

Signature (Notary Public)

Date Commission Expires: _____

(Notary Seal)

MAILING INSTRUCTIONS

Tax and fees checks should be made payable to "Delaware Insurance Department". If the Purchasing Group is responsible for paying both the annual renewal fee and the premium tax, one check for the total amount may be submitted. Tax forms and checks must be **received** on or before March 1, 2002.

Tax forms and checks should be sent to:

**Delaware Insurance Department
Attn.: Premium Tax Section
841 Silver Lake Boulevard
Dover, Delaware 19904-2465**

PREPARER CHECKLIST

Please use this checklist to assure that all required items are included in this calendar year 2001 Premium Tax Report.

- Signature of President (or other responsible PG officer) and company seal affixed above.
Note: If signed by other officer, please state reason: _____
- Signature of Notary Public and notary seal affixed above.
- Pages 3 through 5 of this report completely filled out. (Attach additional pages for other carriers if necessary)
- Attach check payable to "Delaware Insurance Department" for annual renewal fee plus any tax due as instructed.