

State of Delaware



Department of Insurance

FRATERNAL BENEFIT SOCIETIES

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



**STATE OF DELAWARE
DEPARTMENT OF INSURANCE
FRATERNAL BENEFIT SOCIETIES
ANNUAL TAX AND FEES REPORT FOR CALENDAR YEAR 2001, DUE MARCH 1, 2002**

MAILING ADDRESS AND COMPANY INFORMATION

If company information differs from that listed, please print correction(s) below:

Company Name: _____

Contact Person: _____

Mailing Address: _____

Telephone #: _____ Type: _____

Federal E.I.N. #: _____ N.A.I.C. #: _____

ANNUAL TAXES AND FEES (References are to Title 18, Delaware Insurance Code)

1. Certificate of Authority Renewal (\$701)	\$	<u>25.00</u>
2. Annual Statement Filing (\$701)		<u>25.00</u>
3. Retallatory Tax Due (From Page 2, Line 14)		_____
4. LESS Total Prepaid during 2001	(_____)
5. TOTAL AMOUNT DUE	*\$	<u>_____</u>

All questions regarding payment of Annual Filing Fees should be directed to:
Mrs. Ann Fletcher
Premium Tax Coordinator
E-mail: afletch@deins.state.de.us

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

**REPORT OF PREMIUMS WRITTEN
FOR STATE SUPPORT OF AMBULANCE AND RESCUE ORGANIZATIONS
Based on Life, Accident and Health Premiums Written**

THIS IS NOT A TAX

The Delaware Insurance Code (Title 18, Chapter 7) requires the Insurance Department to gather and maintain information pertaining to all insurance premiums written within the state. This information is used to determine the amount of financial support nonprofit organizations that provide ambulance and rescue services will receive from the State. (18 Del. C., §713). Although Fraternal Benefit Societies are exempt from Delaware premium taxes according to 18 Del. C., §6224, it is required that all direct life, health and accident premiums written by the company during the calendar year be reported accurately. The amounts entered herein must equal the amounts reported on Annual Statement, page 20, "Direct Business State Page."

GROSS PREMIUMS Copy of State Page (DE) MUST be attached

1. Life (Do Not include Annuities) _____

2. Accident and Health _____

3. **TOTAL** _____

Do not write in this space

**RETALIATORY TAX AND FEES
WORKING FORM**

	<u>PREMIUMS</u> Must Equal State Page (DE)	<u>HS TAX</u> <u>RATE</u>	<u>HOME STATE</u> <u>BASIS TAX & FEES</u>	<u>DELAWARE</u> <u>BASIS (FEES ONLY)</u>
1. Life (do not include Annuities)	\$	@ %	\$	
2. Accident and Health	\$	@ %	\$	
3. Total Premiums			\$	EXEMPT
4. Certificate of Authority Renewal			\$	\$ 25.00
5. Annual Statement Filing Fee			\$	\$ 25.00
6. Annual Statement Abstract Fee			\$	XXXXXXXXXX
7. Annual Statement Publication Fee			\$	XXXXXXXXXX
8. New Agent's Initial Appointments in Delaware during c/y 2001:				
(a). TOTAL # Agents appointed _____ @ Home State Fee of \$ _____			\$	XXXXXXXXXX
(b). _____ @ Delaware Fee of \$ <u>25.00</u>			XXXXXXXXXX	\$
9.			\$	XXXXXXXXXX
10.			\$	XXXXXXXXXX
11.			\$	XXXXXXXXXX
12. TOTAL (Sum of Lines 4 through 12)			\$	\$
13. Delaware Total Taxes and Fees			\$ ()	\$ <small>(Carry to Line 13)</small>
14. TOTAL Retaliatory Tax Amount (Line 13 minus Line 14)			\$	\$ <small>← Enter this amount on Page 1, Line 3</small>

INSTRUCTIONS

- LINES 1 & 2** List volume of taxable premiums of insurance written in Delaware at the applicable tax rate that your Home State would charge a Delaware domiciled insurer doing similar business in that state. **Include all finance and service charges.**
- LINE 3** Total premium written in Delaware (Sum Lines 1 & 2).
- LINES 4 - 7** List home state fees as applicable. Delaware Basis according to 18 Del. C. §701
- LINE 8** (a) List number of new agents appointed in DE during 2001. Multiply by home state's appointment fee (**list fee amount**).
(b) Use same number of new agents as listed in Line 8(a). Multiply by \$25.00 for Delaware Basis calculation. (§701)
- LINES 9 - 11** List any miscellaneous annual fees that a Delaware domiciled company, writing similar lines and volumes of business would be assessed on an annual basis in your home state. **Please list each fee type.**
- LINE 12** **TOTAL** – Sum Lines 3 through 11.
- LINE 13** **LESS** Delaware TOTAL taken from Line 12.
- LINE 14** **NET Retaliatory Tax** due to Delaware. Enter this amount on Page 1, Line 3. If "0", or less than "0", enter "0".

**RETALIATORY PROVISION
GENERAL INFORMATION**

The Delaware Insurance Code (18 Del. C., §532) requires the Commissioner to impose upon all insurers domiciled in another state or foreign country those same taxes, licenses, and other fees of any kind that would be imposed on a Delaware domiciled insurer writing similar lines and volumes of business in said state or country. According to 18 Del. C., §6223, Fraternal Benefit Societies are included in companies subject to the retaliatory provision in §532.

If the foreign state's (Home State) aggregate sum is in excess to the taxes, licenses, and fees, in the aggregate of Delaware, the difference must be paid to Delaware in the form of a retaliatory tax. Include finance and service charges. Any tax, license, or other fee imposed by any city, county, or other political subdivision or agency of the home state shall be deemed to be imposed by that state. NOTE: Alien insurers shall use their port-of-entry state for determining retaliatory tax.

AFFIDAVIT

In accordance with 18 Del. C., §702 (a), the Premium Tax and Fees Report 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.

STATE OF _____ COUNTY OF _____

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

_____ (PRESIDENT), and _____
(please print) (please print)

(SECRETARY) of the above named Insurer who being duly sworn (or affirmed) deposes and says that this report and all schedules are true, correct, and complete.

Signature (President)

Signature (Secretary)

(Company Seal)

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

Notary Public

Signature (Notary Public)

Date Commission Expires: _____

(Notary Seal)

MAILING INSTRUCTIONS

The Delaware Insurance Department has established a lockbox operation for the collection of taxes and fees. Forms and checks must be received at one of the bank addresses listed below on or before March 1, 2002. Filings received after that date will be considered late and the company may be subject to an administrative penalty of \$100.00 per business day until the filing is received. *Please note: The Delaware Insurance Department uses a "received by" date, not a postmark date.*

DO NOT SEND THIS FORM OR PAYMENT WITH THE ANNUAL STATEMENT. Annual Statements are received at a different section of the Insurance Department. If this form and payment are sent with the Annual Statement, the filing may not reach the tax and fees section in a timely manner, and the company may be subject to the late penalty. The date the filing is forwarded to the tax and fees section will be used for the delivery date on which the penalty will be assessed.

<p align="center"><u>U.S. Postal Service</u></p> <p align="center">Delaware Insurance Department c/o PNC Bank P.O. Box 7780-1865 Philadelphia, PA 19182-1941</p>	<p align="center"><u>Courier or Express Service</u></p> <p align="center">Delaware Insurance Department c/o PNC Bank Attention: Box #1865 Route 38 and East Gate Drive Moorestown, NJ 08057</p>
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