
DELAWARE DEPARTMENT OF INSURANCE
FRATERNAL BENEFIT SOCIETIES
2004 ANNUAL PREMIUM TAX AND FEES REPORT
FOR THE CALENDAR YEAR 2004, DUE MARCH 1, 2005

GENERAL INFORMATION AND FILING INSTRUCTIONS
(References are to Title 18, Delaware Insurance Code)

This calendar year 2004 Annual Premium Tax and Fees Report is specifically developed for Fraternal Benefit Societies, and reflects that although these insurers are exempt from paying premium tax to the State of Delaware (§6224), they are assessed an Annual Statement filing fee and Certificate of Authority annual continuation fee as described below.

In addition, some foreign Fraternal insurers may be subject to Retaliatory Tax based on their state of domicile's (home state) taxes and fees as compared to Delaware's (§532). The Retaliatory Tax and Fees Working Form, page 2, provides a worksheet for the comparison of Home State and Delaware tax rates and fee amounts based on similar volume of premium, as instructed. Instructions for this Working Form are printed on the form itself.

Although they are not assessed premium tax on gross premiums, Fraternal insurers are required to report on page 2 premium information for all direct business written in the state of Delaware during the year. THIS IS NOT A TAX, but the information is used to help determine the amount of State support nonprofit ambulance and rescue services throughout Delaware will receive (§713). **Please note: This information must match the amounts reported on the Annual Statement State Business Page (State Page) and copy of the State Page must be attached to the tax forms.**

The completed form and remittance must be received on or before March 1, 2005, at one of the Bank lockbox addresses listed on the Form. **Note: Delaware uses a received by date, not a postmark date.**

IMPORTANT: DO NOT SEND THE ANNUAL PREMIUM TAX AND FEES FORM OR REMITTANCE WITH THE ANNUAL STATEMENT: Annual statements are received at a different section of the Insurance Department. If you send the form and check in the annual statement, the filing may not reach the tax collections department in a timely manner, and the company will be assessed a \$100.00 per business day administrative penalty for late filing. The date the form is received in the tax department will be used for the delivery date on which the penalty will be assessed.

INSTRUCTIONS

COMPANY INFORMATION AND MAILING ADDRESS

Complete all Company Information. List the address and contact person to whom annual tax and/or fees information or questions should be directed.

PAYMENT INFORMATION

The State of Delaware Insurance Department accepts tax and/or fees payments electronically using an ACH CCD+ format. Although using electronic payment is optional, the State encourages all companies to participate. Any company wishing to participate must be authorized to do so before electronic funds transfers may begin. Please refer to the Electronic Funds Payment Guide for information.

If paying by check, make check payable to: **Delaware Insurance Department**
Attach check to Form as indicated. Mail to National City Bank lockbox address as listed on the Form.

ANNUAL TAX AND/OR FEES

- Line 1 Certificate Of Authority Renewal Fee: \$25.00 per §701 (pre-printed).
- Line 2 Annual Statement Filing Fee: \$25.00 per §701 (pre-printed).
- Line 3 Retaliatory Tax Due: Enter amount from Retaliatory Tax and Fees Working Form, Page 2, Line 14.
- Line 4 LESS Total Prepaid in 2004: Enter total amount of quarterly prepayments made during the year (if applicable)
- Line 5 TOTAL AMOUNT DUE: Sum Lines 1 through 4. Pay this amount.

AFFIDAVIT

Complete all sections and obtain signatures as indicated.

QUESTIONS should be directed to: Mrs. Ann Fletcher, Premium Tax Coordinator, via email at:
Ann.Fletcher@state.de.us
