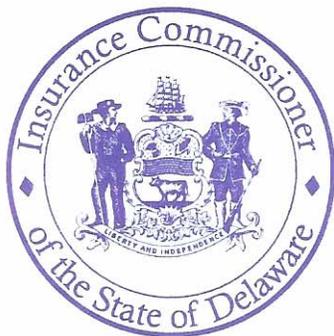


Matthew Denn
Insurance Commissioner



Department of Insurance
841 Silver Lake Blvd.
Dover, DE 19904-2465
(302) 674-7300
(302) 739-5280 fax

**DELAWARE DEPARTMENT OF INSURANCE
PREMIUM TAX AND FEES REPORT FOR CALENDAR YEAR 2008, DUE MARCH 1, 2009**
Please follow all instructions carefully to avoid penalties

GENERAL INFORMATION

All statutory references are to Title 18, Delaware Insurance Code

QUESTIONS: Any questions or correspondence regarding premium taxes, fees, or required reports should be directed to: Ann Fletcher, Tax and Fees Coordinator, via e-mail: Ann.Fletcher@state.de.us

DELAWARE INSURANCE FRAUD PREVENTION BUREAU INFORMATION

The Delaware Insurance Code (18 Del. C., Chapter 24) establishes within the Insurance Department the Delaware Insurance Fraud Prevention Bureau to "confront aggressively the problem of insurance fraud in the State of Delaware by facilitating the detection of insurance fraud, reducing the occurrence of such fraud through administrative enforcement and deterrence, requiring the restitution of fraudulently obtained insurance benefits, and reducing the amount of premium dollars used to pay fraudulent claims". (§2402)

In accordance with 18 Del. C., §2404 (d), a special revolving fund designated as the Delaware Insurance Fraud Auxiliary Fund has been created within the Bureau to be used by the Bureau in the performance of the various functions and duties required of the Bureau by law. 18 Del. C., §2415, further provides that the cost of administration and operation of the Bureau shall be borne by all of the insurance companies admitted or authorized to transact the business of insurance in this State. The Commissioner is required to assess \$550.00 annually against each insurance company to provide the funds necessary for the operation of the Bureau.

These funds are collected by the Insurance Department on behalf of the Bureau and are deposited into the Delaware Insurance Fraud Auxiliary Fund. Due to the separate nature of this special fund, the Delaware Insurance Department considers the Fraud Prevention Bureau Fee to be a Special Purpose Assessment and therefore does not allow the fee amount paid to the State of Delaware to be included in retaliatory tax calculation.

FOREIGN INSURERS' RETALIATORY PROVISION

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. If that 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.

In accordance with Delaware Department of Insurance Bulletin No. 7, credits for Guaranty Fund payments are not factored into retaliatory tax calculations. Retaliatory tax is to be calculated on a gross written basis as described in 18 Del. C., §702.

NOTICE REGARDING GUARANTY FUND CREDITS

There are no companies that have any guaranty fund premium tax offsets available to apply to calendar year 2008 annual premium tax. It is the position of the Delaware Insurance Department that only payments to the Delaware Insurance Guaranty Association or the Delaware Life and Health Insurance Guaranty Association for Class "C" assessments are permitted to be applied as premium tax offsets. Payments for Class "A" and Class "B" assessments may not be applied as premium tax offsets. No Class "C" assessment has been paid by any company since before calendar year 2001, therefore all available premium tax offsets for guaranty fund assessment payments have expired.

CONTENTS AND GENERAL INSTRUCTIONS

(References are to Title 18, Delaware Insurance Code)

PAGE 1

TAX DEPARTMENT MAILING ADDRESS AND COMPANY INFORMATION: Complete all lines. Indicate the address and contact person where TAX related correspondence should be sent. (e.g. may differ from Home Office, etc.) **Important:** If any mailing address or company information changed during the year, the Historical Information Section on page 4 must be completed.

Form T-1, PREMIUM TAX SUMMARY FOR CALENDAR YEAR 2008: Complete as instructed. Data must equal amounts reported on State Page of Annual Statement. A copy of State Page must be attached. Report gross direct premium written, including finance charges and service fees, minus returned premiums on canceled policies (but not including the return of cash surrender values of life insurance policies), unabsorbed portion of any deposit premium, and dividends and similar amounts returned to policyholders, whether paid in cash or credited or applied in reduction of premiums; **EXCEPT** do not deduct dividends and similar returns from Worker's Compensation premiums.

IMPORTANT NOTICE TO HEALTH INSURERS: Companies filing the Health Blank annual statement must attach the Exhibit of Premiums, Enrollment and Utilization, and Schedule T. Premium reported on Form T-1 must match Line 12, Health Premiums Written and the amount reported on Schedule T.

MEDICARE TITLE XVIII PRESCRIPTION DRUG PLAN (MPDP) PREMIUMS ARE TAX EXEMPT. However the premium amounts must still be reported to the Department. Indicate all Accident and Health premiums on Line 2 (including MPDP premiums). Indicate the amount of MPDP premiums written on Line 2a and subtract that amount to get the Net taxable Accident and Health Premiums. Enter that amount on Line 2b.

PAGE 2

Form T-2, DOMESTIC INSURERS ONLY – PRIVILEGE TAX: In accordance with 18 Del. C., §703, all insurers domiciled in the state of Delaware shall be subject to this additional annual tax. **NOTE: Any company that is/was a Delaware domestic company for the whole or any part of the current tax year is considered subject to this tax.** This is an annual tax based on the gross receipts of the prior year; Delaware law does not provide for prorating this tax.

Form T-3, FOREIGN INSURERS ONLY – RETALIATORY TAX AND FEES: Complete as instructed. 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. If that 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.

IMPORTANT: In accordance with Delaware Department of Insurance Bulletin No. 7, issued November 6, 2000, the method of calculating retaliatory taxes and fees has been changed to remove credits for Guaranty Fund payments from both the Delaware basis and Home State basis calculations. Credits for Guaranty Fund payments will no longer be factored into retaliatory taxes. Retaliatory tax is to be calculated on a gross written basis as described in 18 Del. C., §702.

PAGE 3

STATE SUPPORT OF VOLUNTEER FIRE COMPANIES, AMBULANCE AND RESCUE ORGANIZATIONS: As with all forms in this tax report, the President and Secretary (or other signing officers) verify its accuracy and completeness. Schedule T must be attached.

Form T-5, PARTS 1 and 2 -- In accordance with 18 Del. C., §705(a) each company receiving premiums for risks or loss in Delaware under the lines of business listed on Form T-5 above, is to complete this section. The State of Delaware uses this information to determine the amount of financial support volunteer fire companies will receive from the State.

Form T-6 -- In accordance with 18 Del. C., §713, each company receiving premiums for life, accident or health insurance coverage of all types in Delaware is to complete this section. The State of Delaware uses this information to determine the amount of financial support that nonprofit organizations that provide ambulance and rescue services will receive from the State.

PAGE 4

Form T-7, TRAVELINK PROGRAM TAX CREDIT FORM: Must participate in the Delaware Department of Transportation Certified Travelink Program for at least 30 days of the tax year. Attach participation documentation.

EMPLOYER OWNED/TRUST OWNED LIFE INSURANCE Form T-8 SUMMARY: Only companies writing this type of business should complete Form T-8 and this Summary.

COMPANY HISTORICAL INFORMATION: Complete all applicable sections **ONLY** if there was a change during calendar year 2008. If there were no changes during the year, it is not necessary to complete this section.

AFFIDAVIT: ALL COMPANIES MUST COMPLETE THIS SECTION. If company President and/or Secretary is not available, report must be signed by another responsible officer, duly administered by a person authorized to administer oaths. Indicate reason as instructed. See further instructions below.

PAGE 5

Form T-8 -- EMPLOYER OWNED/TRUST OWNED LIFE INSURANCE

Only companies writing this type of business should complete and return this page. Attach additional pages as necessary.

FORM T-1 PREMIUM TAX SUMMARY INSTRUCTIONS

IMPORTANT: When entering amounts in tax forms, enter any credits, negative premium, or subtracted amounts, etc. as a NEGATIVE NUMBER. Remember: Tax amounts may not be less than zero. If "0", or less than "0", enter "0".

Lines 1, 2 & 3 (18 Del. C., §702 (a) (b)) List Gross Direct Premium Income*, including all policy membership and other fees and assessments and all other considerations for insurance received on account of insurance contracts (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.

* Determined by deducting from the total of 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. **NOTE: These are the only deductions that may be applied to direct premiums.**

Domestic Insurers also include Gross Direct Premium Income and other considerations for insurance (other than as to Worker's Compensation and Employer's Liability, Wet Marine and Transportation insurance, and Annuity contracts) received by it upon insurance business written pursuant to solicitation of business by mail directed to persons located in a state or province of Canada in which the insurer is not admitted to transact insurance and on which a premium tax is not paid or a surplus lines tax is not paid to such state or province.

NOTE: DO NOT INCLUDE PREMIUMS GENERATED BY EMPLOYER / TRUST OWNED LIFE INSURANCE POLICIES (also known as "C.O.L.I.," "B.O.L.I.," etc.) IN THE AMOUNT LISTED ON PAGE 1, LINE 1 FOR LIFE PREMIUMS. TAX ON EMPLOYER / TRUST OWNED LIFE INSURANCE PREMIUMS IS CALCULATED ON FORM T-8 AND THE TOTAL TAX AMOUNT IS LISTED ON PAGE 1, LINE 13. (See Line 13 instructions below)

Lines 2a and 2b: Enter the total amount of Accident and Health premiums on Line 2a. Enter the total amount of Medicare Prescription Drug Plan D premiums as a **negative number** on Line 2b. The form will deduct the tax exempt MPDP premium from the total A & H premium and enter the taxable A & H premium on Line 2.

Line 4 List **gross** direct premium income for all Worker's Compensation and Employer's Liability premiums received, whether in cash or notes in this State, or on account of business done in this State, or on account of premiums for compensation payable to this State after deducting from this total (1) all canceled or returned premiums actually refunded during the year on such insurance and (2) premiums on reinsurance received from other insurance carriers, except that mutual insurance companies shall be taxed upon the gross premium charged and collected and shall not be credited with unabsorbed premiums or dividends.

NOTE: Return premiums on canceled policies actually refunded during the year and reinsurance premiums received from other insurance carriers are the only deductions that may be taken from Worker's Compensation and Employer's Liability premiums.

Do not deduct the amount returned to policyholders as dividends and similar returns, whether paid in cash or credited or applied in reduction of premiums as stated in directions for Lines 1, 2, and 3 above. (18 Del. C., §704; see also Title 19, §2391).

IMPORTANT: If there is a difference between the premium amounts reported on Lines 1 through 4 and the amounts reported on Annual Statement State Page and Schedule T, the company must attach a schedule that explains and reconciles the difference.

Line 5 "TOTAL All Gross Direct Premium Income" – Sum Lines 1, 2, 3 & 4. If "0", or less than "0", enter "0".

Line 6 Tax Rate – (1 ¾ % per §702 plus ¼ % per §707).

Line 7 "TOTAL Premium Tax Due" – Total gross direct premium income -X- tax rate. If "0", or less than "0", enter "0". Fraternal Benefit Societies enter "0" (see 18 Del. C., §6224 regarding exemption).

Lines 8 & 9 "Guaranty Fund Assessment Credit" – Credits for assessments paid to Life and Health (§4413 (a)) and/or Property and Casualty (§4219 (b)) Insurance Guaranty Funds. Credits may only be taken for Class "C" type assessments. Credits taken **may not exceed** total premium tax due (per Line 7) *nor be carried over to another year*. Take figure from Notice of Guaranty Fund Assessment Premium Tax Offset Allowance. Eligible companies will receive the Notice by mail. Only those Active companies with Guaranty Fund Assessment credits available receive the Notice.

IMPORTANT: If your company did not receive a Notice and company records contain Certificates of Contribution for Class C assessments paid, contact Ann Fletcher at Ann.Fletcher@state.de.us for more information. NOTE: Class A and Class B assessments may not be applied as tax credits.

Line 10 "Net Premium Tax Due" – If "0", or less than "0", enter "0". **TAX LIABILITY MAY NOT BE REDUCED TO LESS THAN ZERO.**

Line 11 "Domestic Insurer's Privilege Tax" – take figure from Page 2, PART II, Line 7. (§703). *If applicable*

Line 12 "Retaliatory Taxes And Fees" – take figure from Page 2, Line 18. (§532 (a)). *If applicable* Please see **General Information on Page 1.**

Line 13 "Employer/Trust Owned Life Insurance Premium Tax" -- take figure from Line 4 on Page 4, Form T-8 Summary. (§702 (c) (2)).

Line 14 "Continuation Fees" – (§701 (21b) & (21c)) and (§701 (1c) & (3)) as amended by House Bill No. 225, passed/effective July 1, 2001).

(a) Certificate of Authority Renewal	\$100.00	All Authorized Insurers.
Annual Renewal Fee	\$50.00	Risk Retention Groups (RRGs) ONLY
(b) Annual Statement Filing fee	\$100.00	ALL Insurers – including RRGs

Line 15 "Fraud Prevention Bureau Annual Assessment" – (§2404 (a) & (d)) and (§2415)). **RRGs enter "0". All other companies enter \$550.00**

NOTE: Funds collected by the Delaware Insurance Department on behalf of the Delaware Insurance Fraud Prevention Bureau are deposited into a special revolving fund designated as the Delaware Insurance Fraud Auxiliary Fund. **Please see General Information on Page 1.**

Line 16 "Travelink Traffic Mitigation Act Credit" – take from Form T-7. Companies claiming a credit **MUST** attach documentation from the Delaware Department of Transportation verifying participation in a Department certified program as set forth in Title 30, Del. C., §2030 ET SEQ.

Line 17 "Total Tax And Fees Owed" – Sum Lines 10 through 16.

- Line 18 "Quarterly Premium Tax Prepayments" – List amount paid for each of the four quarterly prepayments; subtract the total on Line 17 (e) from Line 16. (\$702 (d)). Enter as a negative amount.
- Line 19 "Balance Due" – Payment for this amount MUST be attached or electronically transmitted via ACH Credit. (\$710 (a)).
- Line 20 "Refund" – amount of overpayment. The Insurance Department will issue a refund check to the company. DO NOT apply refund amount to any future premium tax liabilities (ex: April 15 first quarter payment). (\$711).

FORM T-8
EMPLOYER OWNED/TRUST OWNED LIFE INSURANCE
(Also Known As "COLI" and/or "BOLI", etc. Premiums)
INSTRUCTIONS

According to 18 Del. C., §702 (a), all companies writing Employer (Corporate) Owned or Trust Owned Life Insurance (also known variously as "COLI" and/or "BOLI", etc.) as defined in 18 Del. C., §2704, are required to report these life premiums separately on this Form. In addition, the summary totals from ALL cases must be reported on the Summary Report.

- Line 1: List the Case Name and Case Number. It is important that the same Case Name and Case Number be used for any specific case that continues from one filing year to the next due to the special provision in 18 Del. C., §702 (c)(2). (See NOTE below)
- Line 2: List nationwide Total Premium for the individual Case.
- Line 3: List Net Premium for risks located within Delaware.
- Line 4: List Net Premium for risks resident or located outside Delaware for which premium tax is not paid to the state of residence or location.
- Line 5: List Total Delaware Net Premium Amount generated for each Employer/Trust Owned Life Insurance Case as defined in 18 Del. C., §2407.
- Line 6: The Total Tax Due This Case amount is the SUM of the amounts listed in the Tax Calculation Section.

In the Tax Calculation section, break down the Total Delaware Premium Amount from Line 5 for each Case at the graduated basis and multiply each Premium Amount by the appropriate Tax Rate to determine the Tax Amount.

For example:

- If Total Delaware Taxable Premium Amount (Line 4) is \$10,000,000 or less:
Multiply amount by 2%
- If Total Delaware Taxable Premium Amount (Line 4) is \$10,000,001 to \$24,999,999:
2% x first \$10,000,000 plus
1.5% x \$10,000,001 to \$24,999,999
- If Total Delaware Taxable Premium Amount (Line 4) is \$25,000,000 to \$99,999,999:
2% x first \$10,000,000 plus
1.5% x \$10,000,001 to \$24,999,999 plus
1.25% x \$25,000,000 to \$99,999,999
- If Total Delaware Taxable Premium Amount (Line 4) is \$100,000,000 or higher:
2% x first \$10,000,000 plus
1.5% x \$10,000,001 to \$24,999,999 plus
1.25% x \$25,000,000 to \$99,999,999 plus
1.0% x \$100,000,000 and higher

NOTE: THE PREMIUM TAX RATE SHALL BE CALCULATED ON THE BASIS OF NET PREMIUMS (UPON WHICH TAXES ARE PAYABLE TO DELAWARE) RECEIVED PER CASE FOR THE CALENDAR YEAR, EXCEPT THAT IN SUBSEQUENT CALENDAR YEARS THE PREMIUM TAX RATE SHALL NOT BE HIGHER THAN THE RATE ESTABLISHED FOR THE NEXT PRECEDING YEAR. (See example in 18 Del. C., §702 (c)(2))

MAILING INSTRUCTIONS

The lockbox services that were provided to the Delaware Insurance Department by National City Bank ceased operating effective December 31, 2008. Companies should NOT send any tax reports to either of the bank lockbox address that have been in effect for the past several years. The Department has decided that with the implementation of online tax filing through OPT^{ins} and the availability of electronic funds transfer through that program, lockbox services will no longer be needed. Any company that is not able to utilize the OPT^{ins} program should send their tax reports and payments to the Department's Dover address as follows:

Delaware Insurance Department
Attn: PREMIUM TAX SECTION
841 Silver Lake Blvd.
Dover, DE 19904-2465

IMPORTANT: Tax reports should never be sent with annual statement filings. Annual statements are received at a different section of the Insurance Department and tax returns that are included with the annual statement will not be forwarded to the tax. Companies that include their premium tax returns with the annual statement will be subject to penalties for failure to file the premium tax return in a timely manner.



**STATE OF DELAWARE DEPARTMENT OF INSURANCE
ANNUAL PREMIUM TAX AND FEES REPORT
FOR THE CALENDAR YEAR 2008, DUE MARCH 1, 2009**

Original Report
Amended Report

DOMESTIC

TAX DEPARTMENT MAILING ADDRESS AND COMPANY INFORMATION

Company Name:					Federal EIN #:		
Premium Tax Contact Person:					NAIC #:		
Contact E-mail:					NAIC Group #:		
Tax Dept. Phone and Ext.:			Fax:		State of Domicile (abbr.):		
Tax Department Address:					<i>Has this Company written any Wet Marine and Transportation insurance in the United States in any of the past 3 years? (Check one)</i>		
City - State - Country - Zip + 4:					Yes	<input type="checkbox"/>	No <input type="checkbox"/>

IMPORTANT: If Company Name, Employer Identification Number (EIN), NAIC Number, NAIC Group, or any other Company Information changed during the year, you must complete the Historical Information Section on Page 4.

Form T-1 PREMIUM TAX SUMMARY FOR CALENDAR YEAR 2008

GROSS DIRECT PREMIUM INCOME Must equal data reported on State Business Page (Statutory Page 14) of Annual Statement

1. Life Premiums			1
2. All Accident and Health Premiums			2
2a. LESS: Medicare Prescription Drug Plan Premiums			2a
2b. Net Accident and Health Premiums			2b
3. Property, Casualty, Surety and Title Premiums			3
4. Worker's Compensation / Employer's Liability Premiums			4
5. TOTAL - All Gross Direct Premium Income			5
6. Premium Tax Rate (2%)		X	6
7. TOTAL Premium Tax eligible for Guaranty Fund Assessment Credit			7
8. LESS: Life & Health Insurance Guaranty Fund Assessment Credit			8
9. LESS: Property & Casualty Insurance Guaranty Fund Assessment Credit			9
IMPORTANT: Guaranty Fund Credits may not reduce premium tax liability to less than zero.			
10. NET Premium Tax Due (Line 7 less Line 8 and/or Line 9) Tax liability may not be < \$0.00. If less than "0", enter "0".			10

OTHER TAXES, FEES AND/OR CREDITS

11. Domestic Insurer's Privilege Tax			11
12. Foreign Insurer's Retaliatory Tax and Fees		NOT APPLICABLE	12
13. Employer/Trust Owned Life Insurance Premium Tax			13
14. Annual Continuation Fees (a) Certificate of Authority / Renewal Fee \$100.00 (RRGs enter \$50.00)			14
(b) Annual Statement Filing \$100.00			14
15. Delaware Insurance Fraud Prevention Bureau Annual Fee \$550.00 (RRGs enter \$0.00)			15
16. Credit Due from Travelink Program			16
17. TOTAL Taxes, Fees and/or Credits Due (Lines 10 thru 16)			17
18. LESS: Quarterly Tax Prepayments			
a) April 15, 2008			
b) June 15, 2008			
c) September 15, 2008			
d) December 15, 2008			
e) TOTAL Prepaid during 2008 (Sum Lines 18a thru 18d)			18
19. NET AMOUNT DUE		Attach payment for this amount. →	19
20. REFUND	IMPORTANT: A Refund Check will be sent to the Company. DO NOT apply this amount to future tax liability. →		20

Form T-2

**DOMESTIC INSURERS' PRIVILEGE TAX
PART 1 – INSTRUCTIONS AND WORKING FORM**

DELAWARE DOMESTIC INSURERS WHO WRITE 50% OR MORE OF THEIR BUSINESS ON PERSONS OR PROPERTY LOCATED WITHIN THE STATE OF DELAWARE SHALL BE EXEMPT FROM PAYMENT OF THE PRIVILEGE TAX PURSUANT TO 18 Del. C., §703 (c).

Line 1 "Net Premium Income" amount shall be taken from the Annual Statement Exhibit of Premium Written

P & C	Direct	Column 1, Line 34	_____	_____
	Assumed	Columns 2 and 3, Line 34	_____	_____
L & H	Direct	Schedule T, Column 2 plus Column 4, Line 95	_____	_____
	Assumed	Schedule T, Column 2 plus Column 4, Line 97	_____	_____
Health	Direct	Part 1, Column 1, Line 15	_____	_____
	Assumed	Part 1, Column 2, Line 15	_____	_____

Total Net Premium Income Enter this amount on Part 2, Line 1 → _____

Line 2 "Investment Income" amount shall be taken from the Annual Statement Exhibit of Net Investment Income

P & C:	Column 2, Line 10	_____
L & H:	Column 2, Line 10	_____
Health:	Column 2, Line 10	_____

Total Investment Income Enter this amount on Part 2, Line 2 → _____

Line 3 TOTAL Net Premium Income and Investment Income

Line 4 "Annual Privilege Tax" amount taken from the following Tax Table:

IF ANNUAL GROSS RECEIPTS ON LINE 3 ARE:	THE ANNUAL PRIVILEGE TAX SHALL BE:
Under \$1,000,000	EXEMPT
\$1,000,000 to \$5,000,000	\$10,000
\$5,000,001 to \$10,000,000	\$25,000
\$10,000,001 to \$20,000,000	\$45,000
\$20,000,001 to \$30,000,000	\$65,000
\$30,000,001 to \$40,000,000	\$85,000
Over \$40,000,000	\$95,000

Line 5 "Credit for 2nd and 3rd Affiliates" if applicable as defined below, subtract from Line 4. In the case of Domestic Insurers with one, two, or three Domestic Insurer Affiliates, only the Affiliate with the largest annual gross receipts as defined above shall be subject to the annual Privilege Tax imposed. Any affiliates exceeding the three in number shall **each** be subject to the annual Privilege Tax

Line 6 "Employee Services Performed": (a) For each \$100,000 of gross salaries, wages, and other compensation paid by the Domestic Insurer and its affiliates for employee services performed within Delaware, the Domestic Insurer shall be entitled to a credit of \$1,500 for such year, (b) For Domestic Insurers that do not maintain their principal offices in the State of Delaware, the amount of tax due may not be reduced to less than \$15,000.

NOTE: When taking this credit, a copy of Form W-3 or year-end payroll reports MUST be attached for verification.

Line 7 NET Privilege Tax Due: Line 4 less Lines 5 and 6 Enter this amount on Page 1, Premium Tax Summary, Line 11

Form T-2

**DOMESTIC INSURER'S PRIVILEGE TAX
PART 2 – SUMMARY AND TAX CALCULATION**

1. Net Premium Income	_____	1
2. Investment Income	_____	2
3. Annual Gross Receipts – Sum Lines 1 & 2	_____	3
4. TOTAL Annual Privilege Tax (from Tax Table listed in Part 1)	_____	4
5. Credit for 2 nd and 3 rd Affiliates	_____	5
6. Credit for Employee Services performed within Delaware	_____	6
7. NET Amount of Annual Privilege Tax Due	_____ Enter this amount on Page 1, Premium Tax Summary, Line 11 →	7

If claiming exemption as a second or third affiliate, indicate EIN # and name of company actually paying privilege Tax: EIN #: _____ Name: _____

REPORT OF GROSS PREMIUMS FOR STATE SUPPORT OF FIRE COMPANIES, AMBULANCE AND RESCUE ORGANIZATIONS

➤➤➤ THIS IS NOT A TAX ◀◀◀

As with all forms in this tax report, the President and Secretary (or other responsible officers) verify its accuracy and completeness.

- **Every company receiving premiums for insurance coverage in Delaware under the property and casualty lines listed, must complete Part 1 and Part 2 of this report. (18 Del. C., §705(a))**
- **Every company receiving premiums for life, accident or health insurance coverage of all types in Delaware must complete Form T-6 of this report. (18 Del. C., §713)**
- **The State uses this information to determine the amount of financial support that volunteer fire companies and nonprofit ambulance and rescue services providers receive from the State.**

INSTRUCTIONS

Form T-5

PART 1: Copy corresponding line number figures from State Page, [Exhibit Of Premiums And Losses (Statutory Page 14 Data)], page 26, Column 2

PART 2: Each insurer MUST show what portion of the total gross direct premium listed in PART 1 is allocable to each of the four geographical sub-divisions within the state of Delaware. Allocations are to be determined by location of risk.

Form T-6

- Line 1: Enter corresponding Delaware figure from Schedule T (page 62), Column 2.
- Line 2: Enter amount listed on Page 4, Form T-8 Summary Form, Line 3
- Line 3: Enter corresponding Delaware figure from Schedule T (page 62), Column 4.

Form T-5 STATE SUPPORT OF FIRE COMPANIES Based on Property and Casualty Premiums Written as Reported on State Page

PART 1 GROSS DIRECT PREMIUMS, LESS RETURN PREMIUMS BY LINE OF AUTHORITY

1.	Fire		1
2.1.	Allied Lines		2.1
2.2.	Multiple Peril Crop		2.2
2.3.	Federal Flood		2.3
3.	Farmowners Multiple Peril		3
4.	Homeowners Multiple Peril		4
5.1.	Commercial Multiple Peril (non-liability portion)		5.1
8.	Ocean Marine (other than Wet Marine & Transportation)		8
9.	Inland Marine (other than Wet Marine & Transportation)		9
12.	Earthquake		12
21.1.	Private Passenger Auto Physical Damage		21.1
21.2.	Commercial Auto Physical Damage		21.2
22.	Aircraft (all perils)		22
TOTAL			T

PART 2 PREMIUM DISTRIBUTION BY LOCATION OF RISK

City of Wilmington			W
New Castle County (outside City of Wilmington)			NC
Kent County			K
Sussex County			S

PART 1 TOTAL MUST EQUAL PART 2 TOTAL **TOTAL** T

Form T-6 STATE SUPPORT OF AMBULANCE AND RESCUE ORGANIZATIONS Based on Life, Accident and Health Premiums Written as Reported on Schedule T

ALL GROSS DIRECT PREMIUMS

1.	Life (Do Not include Annuities)		1
2.	Employer/Trust Owned Life Insurance (Sum Total Delaware Premiums for all Cases)		2
3.	Accident and Health (Do Not include Medicare Part D Premiums)		3
TOTAL			T

Form T-7

TRAVELINK PROGRAM TAX CREDIT FORM

See Title 30, Del. C., §2030 ET SEQ for details.

As used in this section, TC is the amount of Tax Credit; CTG is the number of commuter trips generated, defined herein as the annualized number of employees reporting and departing from the place of employment during the peak travel periods; CTR is the number of commuter trip reductions, defined herein as the number of employees participating in a Delaware Department of Transportation Certified Travelink Program for at least 30 days of the applicable tax year; and DC is the employer's allowable direct costs. The credit granted under this law shall be the product of either equation described below; whichever is less. Enter the amount from either Line 1 OR Line 2 on Page 1, Premium Tax Summary Form, Line 16.

1. $TC + (CTR/CTG) \times DC$ **OR** _____
 2. $TC + CTR \times \$250$ _____

**EMPLOYER OWNED/TRUST OWNED LIFE INSURANCE
Form T-8 SUMMARY FORM**

Only companies writing this type of business as defined in 18 Del. C., §2704 should complete Form T-8 (see page 5.) Complete Form T-8 for each case. Sum the amounts from all cases for Lines 2, 5, and 6 on Form T-8 and transfer the total amounts from each Line to this Summary Form.

1. TOTAL NUMBER OF CASES _____
 2. TOTAL PREMIUM AMOUNT (Sum Line 2 for all cases) _____
 3. TOTAL DELAWARE PREMIUM AMOUNT (Sum Line 5 for all cases) Enter this amount on Page 4, Part III, Line 2 → _____
 4. TOTAL PREMIUM TAX DUE (Sum Line 6 from all cases) Enter this amount on Page 1, Premium Tax Summary, Line 13 → _____

COMPANY HISTORICAL INFORMATION

Complete All Applicable Sections ONLY If There Was A Change During Calendar Year 2008.

1. The Insurer received **NEW** authorization to do business in the State of Delaware. Effective Date: _____
 2. The Insurer changed its **STATE OF DOMICILE** from the state of: _____ to the state of: _____ Effective Date: _____
 3. The Insurer changed its **NAME** from its former name of: _____ Effective Date: _____
 4. The Insurer changed its **EIN** from: _____ to: _____ Effective Date: _____
 5. the Insurer changed its **NAIC #** from: _____ to: _____ Effective Date: _____
 6. The Insurer **acquired** Delaware business by way of (*highlight one*) **Merger or Assumption Agreement** with another Insurer known as _____ NAIC #: _____ Effective Date: _____
 7. The Insurer **ceded** essentially all Delaware business by way of (*circle one*) **Merger or Assumption Agreement** with another Insurer known as _____ NAIC #: _____ Effective Date: _____
 And further Remains an insurance corporation admitted in Delaware **OR** Has surrendered its Delaware Certificate of Authority

▶▶▶ ALL COMPANIES MUST COMPLETE THIS SECTION ◀◀◀

AFFIDAVIT All Premium Tax and Fees Reports shall be verified by the oath or affirmation of the President and Secretary or other responsible officer of the insurer, duly administered by a person authorized to administer oaths.

In the State of _____ County of _____ on this date _____, before me, the subscriber, personally appeared _____ President, and _____ Secretary (or other responsible officers) of the Insurer named above, who, being duly sworn (or affirmed), deposes and says that this report and all schedules are true, correct, and complete.

Company Officer Signature Title

Company Officer Signature Title

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

Signature (Notary Public) Date Commission Expires (Notary Seal)

Form T-8

EMPLOYER OWNED / TRUST OWNED LIFE INSURANCE

(Also Known As "COLI" and/or "BOLI", etc. Premiums)

ANY COMPANY WRITING THIS TYPE OF BUSINESS AS DEFINED IN 18 Del. C., §2704 MUST COMPLETE THIS FORM

➤➤➤ ALL OTHER COMPANIES — DO NOT RETURN THIS PAGE <<<

Complete this Form for each Employer/Trust Owned Life Insurance Case. After completion, sum the amounts from Line 2, Line 5 and Line 6 for all cases and transfer the total amounts from each Line to the Form T-8 Summary Form on Page 4. If company has more cases, reproduce Form T-8 or use a similar format and attach additional pages as needed.

1.	Case Name: _____		Case #: _____
2.	Total Premium for this Case		_____
3.	Net Premium for risks located in Delaware		_____
4.	Net Premium for risks resident or located outside Delaware for which premium tax is not paid to the State of residency or location.		_____
5.	Total DELAWARE Premium Amount for Calendar Year		_____
TAX CALCULATION:			
	<u>PREMIUM AMOUNT</u>	@	<u>TAX RATE</u>
	_____		2% = _____
	_____		1.5% = _____
	_____		1.25% = _____
	_____		1% = _____
6.	TOTAL Tax Due This Case		_____

1.	Case Name: _____		Case #: _____
2.	Total Premium for this Case		_____
3.	Net Premium for risks located in Delaware		_____
4.	Net Premium for risks resident or located outside Delaware for which premium tax is not paid to the State of residency or location.		_____
5.	Total DELAWARE Premium Amount for Calendar Year		_____
TAX CALCULATION:			
	<u>PREMIUM AMOUNT</u>	@	<u>TAX RATE</u>
	_____		2% = _____
	_____		1.5% = _____
	_____		1.25% = _____
	_____		1% = _____
6.	TOTAL Tax Due This Case		_____

1.	Case Name: _____		Case #: _____
2.	Total Premium for this Case		_____
3.	Net Premium for risks located in Delaware		_____
4.	Net Premium for risks resident or located outside Delaware for which premium tax is not paid to the State of residency or location.		_____
5.	Total DELAWARE Premium Amount for Calendar Year		_____
TAX CALCULATION:			
	<u>PREMIUM AMOUNT</u>	@	<u>TAX RATE</u>
	_____		2% = _____
	_____		1.5% = _____
	_____		1.25% = _____
	_____		1% = _____
6.	TOTAL Tax Due This Case		_____

➤ Each case must be reported. This Form may be reproduced. Attach additional pages as needed. <