

## INSTRUCTIONS

### FORM SL-1916-08 – SL BROKER ANNUAL PREMIUM TAX SUMMARY REPORT

**IMPORTANT:** All individual surplus lines (SL) brokers, regardless of business volume, must file this form. So called “No business” or “Zero business” annual reports are required.

**BUSINESS ENTITIES SHOULD NOT FILE THIS FORM. THIS FORM SHOULD ONLY BE FILED BY (OR ON BEHALF OF) INDIVIDUAL SURPLUS LINES BROKERS.**

FOLLOW THESE INSTRUCTIONS FOR EACH FIELD AS INDICATED.

PLEASE NOTE THAT THIS FORM DIFFERS FROM THE SAMPLE FORM SL-1916 FOUND IN 2006 VERSION OF THE SL BROKERS’ PROCEDURES MANUAL

Description	Instructions
Type of Report	Check box indicates whether the report is an original filing or an amended report.
Version of Form	Each Form is identified in the upper right hand corner and numbered according to the section of Title 18 to which it applies. Always be sure you are using the most current version of a Form.
Name of SL Broker	Enter the full name (as it appears on the DE license) of the individual SL broker procuring coverage.
Agency Name and Address	Enter the name and mailing address of the business entity with which the SLB is affiliated. <b>IMPORTANT:</b> This is the used as the “business address” for the SLB, and any tax related correspondence will be sent to this address.
Contact Name, Email Phone & Fax #	Enter information for the person responsible for making filings to the Department. <b>NOTE:</b> This person does not have to be a SL Broker.
SL Broker ID	Enter the 7 digit Delaware SL license number of the individual SL broker.
SL Broker NPN	Enter the 7 digit National Producer Number assigned to the individual SL broker by NIPR, the NAIC National Producer database. If you are unfamiliar with this number, it can be obtained from the Department’s Online Licensee Verification Service at this link: <a href="http://delawareinsurance.gov/departments/licensing/On-LineLookup.shtml">http://delawareinsurance.gov/departments/licensing/On-LineLookup.shtml</a> .
Agency ID	Enter the 7 digit Delaware SL license number of the Business Entity. <b>Note:</b> Delaware requires both individuals and business entities to be licensed for surplus lines.
NOTE: Many license numbers and NPN begin with zero. Sometimes the leading zero is dropped from the number and it seems that the license number is only 6 digits. Please include the leading zero when entering this number.	
<b>PART 1</b>	
Total Premium Line 1	Enter the aggregate amount of direct written SL insurance premium subject to premium tax that was generated during the calendar year. Include any additional premium that may not have been reported previously on the quarterly reports. <b>REMEMBER:</b> Taxable premium includes fees.
Returned Premium Line 2	Enter the aggregate amount of SL premium that was returned to policyholders during the calendar year. Enter this amount as a negative number. The PDF form will subtract the amount from Line 1.

Net Premium Line 3	Calculated field. Aggregate amount of taxable SL premium generated by the reporting SL broker during the reporting period.
Premium Tax Due Lines 4 & 5	Calculated field. Amount of premium tax due for the reporting period. The premium tax is calculated by multiplying the Net Premium on Line 3 amount by 0.02 (2%), the tax rate amount on Line 4.
Amount Prepaid Line 6	Enter the amount paid previously with quarterly premium tax reports. Enter this amount as a negative number. The PDF form will subtract the amount from Line 5.
Net Premium Tax Due Line 7	Calculated field. Amount of premium tax due that was not previously paid. Pay this amount. NOTE: If the net annual premium tax amount is less than zero, a refund check will be issued by the Department. DO NOT apply any annual refund amount to future tax liability.
<b>PART 2</b>	
<b>IMPORTANT: PART 2 MUST BE COMPLETED. PREMIUMS IN PART 1 MUST MATCH PART 2. IF PART 2 IS NOT PROPERLY COMPLETED, THE REPORT WILL BE DEEMED INCOMPLETE AND WILL NOT BE ACCEPTED. THE REPORT WILL BE RETURNED AND THE BROKER WILL BE SUBJECT TO PENALTIES FOR AN INCOMPLETE TAX REPORT AND/OR FAILURE TO TIMELY FILE.</b>	
Total Premiums by Geographic Location	Enter the aggregate total premium for all types of coverage – <b>including</b> property types listed in §705 – as allocated to each of the counties in DE and the City of Wilmington based on the location of risk. [All premium including property lines]
§705 “Fire” Premiums by Geographic Location	Enter the aggregate total premium for the property coverage types of coverage listed in §705 ONLY as allocated to each of the counties in DE and the City of Wilmington based on the location of risk. [Only property lines]
Affiant Name & Date Signed	Enter the date in MM/DD/YYYY format. Enter the full name of the individual SL broker responsible for procuring the business being summarized in the report.
Signature & Notarization	All Premium Tax and Fees Reports shall be verified by the oath or affirmation of the reporting Surplus Lines Broker, duly administered by a person authorized to administer oaths.

### MAILING INSTRUCTIONS

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

**Delaware Insurance Department  
Attn: SURPLUS LINES SECTION  
841 Silver Lake Blvd.  
Dover, DE 19904-2465**



**STATE OF DELAWARE DEPARTMENT OF INSURANCE  
SURPLUS LINES BROKER  
ANNUAL PREMIUM TAX SUMMARY REPORT  
FOR THE CALENDAR YEAR 2008, DUE MARCH 1, 2009**

Original Report   
Amended Report

**Form SL-1916-08**

**THIS FORM IS TO BE FILED BY, OR ON BEHALF OF, INDIVIDUAL SURPLUS LINES BROKERS ONLY.  
AGENCIES CANNOT TRANSACT BUSINESS AND SHOULD NOT SUBMIT THIS FORM.**

**SURPLUS LINES (SL) BROKER INFORMATION AND MAILING ADDRESS**

Individual SL Broker Name: _____	Individual Broker ID #: (DE Lic. #) _____
Agency Name: _____	Individual Broker NPN: _____
Agency Address: _____	Agency ID #: (DE Lic. #) _____
City - State - Zip + 4: _____	
Tax Contact Name: _____	
Tax Contact E-mail: _____	
Phone #: _____ Fax #: _____	

*Questions should be directed to:*  
**Ann Fletcher, Tax and Fees Coordinator**  
**E-mail: [Ann.Fletcher@state.de.us](mailto:Ann.Fletcher@state.de.us)**

**MAIL TO THE ADDRESS BELOW**

DO NOT send any tax reports to either of the bank lockbox address that have been in effect for the past several years.

**Delaware Insurance Department  
Attn: SURPLUS LINES SECTION  
841 Silver Lake Blvd.  
Dover, DE 19904-2465**

**PART 1 – GROSS PREMIUMS TAX SUMMARY**

NOTE: Part 1 and Part 2 must match

1. Total Surplus Lines Premiums Written during 2008:	_____	
2. <b>LESS:</b> Premiums returned during 2008	(Enter as a negative number) _____	
3. Net Surplus Lines Premiums Written (Line 1 – Line 2):	_____	
4. Premium Tax Rate (2%)	_____	X
5. TOTAL Premium Tax Due (Line 3 x Line 4):	_____	
6. <b>LESS:</b> Total Amount Prepaid during 2008:	(Enter as a negative number) _____	-
7. Net Premium Tax Due (Line 5 – Line 6):	Pay this amount → _____	

**IMPORTANT: PART 2 OF THIS REPORT MUST BE COMPLETED. PREMIUMS IN PART 1 MUST MATCH PART 2. IF PART 2 IS NOT PROPERLY COMPLETED, THE REPORT WILL BE DEEMED INCOMPLETE AND WILL NOT BE ACCEPTED. THE REPORT WILL BE RETURNED AND THE BROKER WILL BE SUBJECT TO PENALTIES FOR AN INCOMPLETE TAX REPORT AND/OR FAILURE TO TIMELY FILE.**

**PART 2 – REPORT OF GROSS PREMIUMS FOR STATE SUPPORT OF FIRE COMPANIES**

In accordance with 18 Del. C., §705(a), all premiums written in Delaware (less return premiums) under the lines listed below must be reported in this section. The portion of allocable premiums written, as determined by *location of risk*, must be reported for each of the four geographical regions within the State. **THIS IS NOT A TAX.** The State of Delaware uses this information to determine the amount of financial support volunteer fire companies receive from the State.

	<b>TOTAL PREMIUMS</b> (Including "Fire" Premiums)	<b>"FIRE" PREMIUMS</b> (as listed in §705)
City of Wilmington	_____	_____
New Castle County (outside the City of Wilmington)	_____	_____
Kent County	_____	_____
Sussex County	_____	_____
<b>2008 TOTAL</b>	_____	_____

**AFFIDAVIT**

All Premium Tax and Fees Reports shall be verified by the oath or affirmation of the reporting Surplus Lines Broker, duly administered by a person authorized to administer oaths.

*I hereby verify, in accordance with 18 Del. C., §1916 (a), that the information contained in this report is a true and correct statement of all surplus lines insurance transacted by me in the state of Delaware during the calendar year 2008.*

Signed this date: \_\_\_\_\_

Sworn to and subscribed before me this date.

Sign  
Here

Printed Name of SL Broker (as listed above)

Signature of Reporting SL Broker

Notary Public