Karen Weldin Stewart, CIR-ML
Commissioner

Delaware Department of Insurance

DELAWARE DEPARTMENT OF INSURANCE
PREMIUM TAX AND FEES REPORT FOR CALENDAR YEAR 2009, DUE MARCH 1, 2010
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.

Do not return instructions

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 209 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)

PLEASE NOTE: THE COMPANY HISTORICAL INFORMATION SECTION HAS BEEN DELETED FROM THE TAX RETURN EFFECTIVE CY 2009

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TAX DEPARTMENT MAILING ADDRESS AND COMPANY INFORMATION: Complete all lines if changes occurred during calendar year 2009. Indicate the address and contact person where TAX related correspondence should be sent. (E.g. may differ from Home Office, etc.).

Working Form T-1, PREMIUM TAX SUMMARY FOR CALENDAR YEAR 2009: 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.

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Working 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.

Working 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, 2009, 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.

Do not return instructions

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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.

Working 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.

Working 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.

Working 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.

PAGE 4

Working 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-8 SUMMARY: Sum Lines 5 and 6 for all cases.

PAGE 5

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.

WORKING FORM T-1 PREMIUM TAX SUMMARY INSTRUCTIONS

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 are also to 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 "COLI"; "BOL."; 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)

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)).

Line 19 "Balance Due" – Payment for this amount MUST be attached. (§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).

Do not return instructions

WORKING 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))

Do not return instructions

MAILING INSTRUCTIONS

Send all paper tax and annual renewal forms and payments to:

DELAWARE DEPARTMENT OF INSURANCE
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.

Attach the following annual statement schedules and exhibits to each tax return. Failure to attach these schedules will result in an incomplete filing and the company will be subject to administrative penalties.

ALL INSURERS (including Fraternal Benefit Societies):

- *State Page [Statutory Page 14]* (Health Insurers attach *Exhibit of Premiums, Enrollment and Utilization*)
- *Schedule T*

DELAWARE DOMESTIC INSURERS must also attach:

- *Exhibit of Net Investment Income*
- *Underwriting & Expense Exhibit, Part 1B, Premiums Written*
- *W-3 Forms or year-end payroll reports* (to receive credit on Working Form T-2 for employee services performed.)

STATE OF DELAWARE DEPARTMENT OF INSURANCE
ANNUAL PREMIUM TAX AND FEES REPORT
FOR THE CALENDAR YEAR 2009, DUE MARCH 1, 2010

DOMESTIC

TAX DEPARTMENT MAILING ADDRESS AND COMPANY INFORMATION
NOTE: All fields are required. If not applicable, enter zero.

Company Name:				Federal E.I.N. #:	
Premium Tax Contact Person:				N.A.I.C. #:	
Contact E-mail:				N.A.I.C. Group #:	
Tax Dept. Phone and Ext.:			Fax:	State of Domicile (abbr.):	
Tax Department Address:					
City – State – Country – Zip + 4:			U.S.A.		

Working Form T-1 **PREMIUM TAX SUMMARY FOR CALENDAR YEAR 2009**

GROSS DIRECT PREMIUM WRITTEN
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 .02	6
7.	TOTAL Premium Tax eligible for Guaranty Fund Assessment Credit (Line 5 x 2%)		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 (from WF T-2, Part 2 Line 7)		11
12.	Foreign Insurer's Retaliatory Tax and Fees	NOT APPLICABLE	12
13.	Employer/Trust Owned Life Insurance Premium Tax (from WF T-8 Summary Line 3)		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 Enter $550.00 (RRGs enter $0.00)		15
16.	Credit Due from Travelink Program (from WF T-7)		16
17.	TOTAL Taxes, Fees and/or Credits Due (Lines 10 thru 16)		17
18.	LESS: Quarterly Tax Prepayments		
	a) April 15, 2009		
	b) June 15, 2009		
	c) September 15, 2009		
	d) December 15, 2009		
	e) TOTAL Prepaid during 2009 (Sum Lines 18a thru 18d)		18
19.	NET AMOUNT DUE Submit 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

Working Form T-2

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

➢➢➢ ALL DELAWARE DOMESTIC COMPANIES MUST COMPLETE THIS 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). If claiming this exemption, mark EXEMPT on Line 7 below.

Line 1 "Net Premium Income" amount shall be taken from the Annual Statement Underwriting & Expense Exhibit, Part 1B; Premiums Written

P & C	Direct	Column 1, Line 35	0.00	
	Assumed	Columns 2 and 3, Line 35	0.00	0.00
Life	Direct	Schedule T, Column 2 plus Column 4, Line 95	0.00	
	Assumed	Schedule T, Column 2 plus Column 4, Line 97	0.00	0.00
Health	Direct	Part 1, Column 1, Line 12 less Medicare Part D premium	0.00	
	Assumed	Part 1, Column 2, Line 12 less Medicare Part D premium	0.00	0.00
Total Net Premium Income			Enter this amount on Part 2, Line 1 ➔	0.00

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

P & C:	Column 2, Line 10	0.00
L & H:	Column 2, Line 10	0.00
Health:	Column 2, Line 10	0.00
Total Investment Income	Enter this amount on Part 2, Line 2 ➔	0.00

Line 3 Enter 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

PART 2 – SUMMARY AND TAX CALCULATION

1.	Net Premium Income		0.00	1
2.	Investment Income		0.00	2
3.	Annual Gross Receipts – Sum Lines 1 & 2		0.00	3
4.	TOTAL Annual Privilege Tax (from Tax Table listed in Part 1)		0.00	4
5.	Credit for 2nd and 3rd Affiliates	Enter as negative	0.00	5
6.	Credit for Employee Services performed within Delaware	Enter as negative	0.00	6
7.	NET Amount of Annual Privilege Tax Due	Enter this amount on Page 1, Premium Tax Summary, Line 11 ➔	0.00	7

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

WORKING FORMS T-5 AND T-6 – 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, by signing the Affidavit, company officers verify this form's accuracy and completeness.

- Every company receiving premiums for insurance coverage on Delaware risks 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 on Delaware risks 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

Working Form T-5 NOTE: Part 1 Total must match Part 2 Total

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.

Working Form T-6
Line 1: Enter corresponding Delaware figure from Schedule T, 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, Column 4.

Working 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		8
9.	Inland Marine		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

Working 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

Working 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) x DC **OR** _____
2. TC + CTR x $250 _____

Working Form T-8

PART 1 – 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 5 and Line 6 for all cases and transfer the total amounts from each Line to the Form T-8 Summary Form below. If company has more cases, reproduce this page or use a similar format and attach additional pages as needed.

Each case must be reported. This Form may be reproduced. 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:	PREMIUM AMOUNT		TAX RATE		TAX AMOUNT
	_____	x	2%	=	_____
	_____	x	1.5%	=	_____
	_____	x	1.25%	=	_____
	_____	x	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:	PREMIUM AMOUNT		TAX RATE		TAX AMOUNT
	_____	x	2%	=	_____
	_____	x	1.5%	=	_____
	_____	x	1.25%	=	_____
	_____	x	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:	PREMIUM AMOUNT		TAX RATE		TAX AMOUNT
	_____	x	2%	=	_____
	_____	x	1.5%	=	_____
	_____	x	1.25%	=	_____
	_____	x	1%	=	_____

6. TOTAL Tax Due This Case _____

PART 2 – SUMMARY FORM

Complete Form T-8 for each case. Sum the amounts from all cases for Lines 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 DELAWARE PREMIUM AMOUNT (Sum Line 5 for all cases) Enter this amount on WF T-6, Line 2 ➔ _____
3. TOTAL PREMIUM TAX DUE (Sum Line 6 from all cases) Enter this amount on Page 1, Premium Tax Summary, Line 13 ➔ _____

➢➢➢ ALL COMPANIES MUST COMPLETE THIS SECTION ⮜⮜⮜

Company Name: _____ **Federal EIN #:** _____

Tax Preparer Name: _____ **NAIC #:** _____

Tax Preparer Email: _____ **NAIC Group #:** _____

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 _____ (Enter date (MMDDYYYY)), 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 Name _____ **Title** _____

\S\ Company Officer Signature _____

Company Officer Name _____ **Title** _____

\S\ Company Officer Signature _____

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

\S\ Signature (Notary Public) _____ Date Commission Expires _____ **(Notary Seal)**