

INSTRUCTIONS
FORM SL-1916 – SL PREMIUM TAX ANNUAL SUMMARY REPORT

IMPORTANT: All individual surplus lines 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 the current version of the SL Brokers’ Procedures Manual

Description	Instructions
Type of Report	Indicate 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. 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 the information for the person responsible for making filings to the Department. NOTE: 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. Look up an NPN here: http://delawareinsurance.gov/departments/licensing/On-LineLookup.shtml
Agency ID	Enter the 7 digit Delaware SL license number of the Business Entity. Note: 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.	
PART 1	
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. REMEMBER: Taxable premium includes fees.
Returned Premium Line 2	Subtract the aggregate amount of SL premium that was returned to policyholders during the calendar year.
Net Premium Line 3	Enter the aggregate amount of taxable SL premium generated by the reporting SL broker during the reporting period.

Premium Tax Due Lines 4 & 5	Enter the amount of premium tax due for the reporting period. The premium tax should be calculated by multiplying the Total Taxable Premium amount by .02 (2%).
Amount Paid Previously Line 6	Subtract the amount paid previously with quarterly premium tax reports.
Net Premium Tax Due Line 7	Enter the 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.

PART 2

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.

Total Premium by Geographic Location	Enter the aggregate total premium for all types of coverage – including 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]
“Fire” Premium 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	Print or type the full name of the individual SL broker responsible for procuring the business being summarized in the report.
Signature & Notarization	AFFIDAVIT: Delaware law requires that premium tax reports be signed by the reporting surplus lines broker and be notarized.

MAILING INSTRUCTIONS

Mail tax forms and payment to the address listed on the SL-1916 form. Do not mail any document to the bank lockbox address that was in use in the past. The bank lockbox has been closed since March 1, 2008. If forms are sent to the bank lockbox address, they will be returned. If the forms must be forwarded to the Department after being returned from the bank lockbox address, the broker will be subject to a penalty of \$25.00 per day for late filing. This penalty will accrue beginning on the date the tax filing was due, and continue until the report and payment is received at the correct address.



**STATE OF DELAWARE DEPARTMENT OF INSURANCE
SURPLUS LINES BROKER
ANNUAL PREMIUM TAX SUMMARY REPORT
FOR THE CALENDAR YEAR 2010, DUE MARCH 1, 2011**

Original Report
Amended Report

Form SL-1916-10

**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

MAIL TO THE ADDRESS BELOW

DO NOT send 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 2010:	_____	
2. LESS: Premiums returned during 2010:	_____	
3. Net Surplus Lines Premiums Written (Line 1 – Line 2):	_____	
4. Premium Tax Rate (2%)	_____	X .02
5. TOTAL Premium Tax Due (Line 3 x Line 4):	_____	
6. LESS: Total Amount Prepaid during 2010:	_____	-
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.

	TOTAL PREMIUMS (Including "Fire" Premiums)	"FIRE" PREMIUMS (as listed in §705)
City of Wilmington	_____	_____
New Castle County (outside the City of Wilmington)	_____	_____
Kent County	_____	_____
Sussex County	_____	_____
2010 TOTAL	_____	_____

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 2010.

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