

**\*\*\* IMPORTANT \*\*\***

**IF NO SL BUSINESS WAS WRITTEN DURING THE QUARTER, A ZERO QUARTERLY REPORT (SL-1917) IS NOT REQUIRED. HOWEVER, ANNUAL REPORTS (SL-1916) ARE REQUIRED FROM ALL INDIVIDUAL SL BROKERS, EVEN IF NO BUSINESS IS WRITTEN DURING THE YEAR.**

**ANNUAL SL-1916 REPORTS, INCLUDING ZERO REPORTS IF NO BUSINESS IS WRITTEN, MUST BE FILED BY MARCH 1 OR THE SL BROKER WILL BE SUBJECT TO PENALTIES.**

## INSTRUCTIONS FORM SL-1917 – QUARTERLY PREMIUM TAX REPORT

The SL-1917 form summarizes the SL business reported electronically using SL-Form 1905 during the preceding calendar *quarter*, and shows the amount of premium tax due on that quarter's business. Premium tax payment for each calendar quarter should be remitted with the SL-1917.

*For example: The report due on April 30, 20FF should summarize the total premium reported as placed in the months of January, February and March of 20FF; the July report, the months of April, May and June; the October report, the months of July, August, and September; and the January 30, 201G report would summarize premium reported for the months of October, November and December 20FF.*

**Please note:** The fourth quarter report (due January 30) should NOT be submitted in conjunction with the SL-1916 Annual Tax Report (due March 1).

**FOLLOW THESE INSTRUCTIONS FOR EACH FIELD AS INDICATED.  
PLEASE NOTE THAT THIS FORM DIFFERS FROM THE SAMPLE FORM SL-1917 FOUND IN  
THE 2006 VERSION OF THE SL BROKERS' PROCEDURES MANUAL**

Description	Instructions
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.
Reporting Period	Enter the calendar quarter during which the business being summarized in the report was written. <i>For example, January 1, 20FF through March 31, 20FF for the April 30, 20FF report.</i>
SL Broker ID	Enter the 7 digit Delaware SL license number of each 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. 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.	
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 and Email	Enter information for the person responsible for making filings to the Department. <b>NOTE:</b> This person does not have to be the SL Broker.
Report Type	Check the box that indicates which quarterly report is being submitted.
Affiant Name	Enter the full name of the individual SL broker responsible for procuring the business being summarized in the report.
Zero business checkbox	Check this box if zero SL business was transacted by the individual SLB during the reporting period.
Total Premium	Enter the aggregate amount of direct written SL insurance premium subject to premium tax that was generated during the reporting period (calendar quarter). Include all premium reported using SL-1905 during the reporting period and add any additional premium that may not have been reported previously. <b>REMEMBER:</b> Taxable premium includes fees.
Comments:	Use this field to report any irregularities in the premium. For example, enter a comment if the total premium includes tax-exempt premium that is not included in the tax calculation.
Returned Premium	Enter the aggregate amount of SL premium that was returned to policyholders during the calendar quarter. Enter this amount as a negative number. The PDF form will subtract the amount from Line 1.
Taxable Premium	Calculated field. Aggregate amount of taxable SL premium generated by the reporting SL broker during the reporting period.
Premium Tax Due	Calculated field. Amount of premium tax due for the reporting period. The premium tax is calculated by multiplying the Total Taxable Premium on Line 3 amount by 0.02 (2%), the tax rate amount on Line 4. <b>NOTE:</b> If this line is a negative amount, the credit may be carried forward to the next quarter.
Broker 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. A digital signature is acceptable, but the form must be notarized.

### **MAILING INSTRUCTIONS**

Mail tax forms and payment to the address listed on the SL-1917 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. This is the only warning that will be given.



**DELAWARE INSURANCE DEPARTMENT  
QUARTERLY PREMIUM TAX REPORT  
FOR THE CALENDAR QUARTER**

To be submitted by the  
**SURPLUS LINES  
BROKER**  
**FORM SL-1917**  
**Calendar Year 201%**

\_\_\_\_\_, \_\_\_\_\_ through \_\_\_\_\_, \_\_\_\_\_

**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.**

**REPORTING BROKER INFORMATION**

SL Broker ID #: \_\_\_\_\_ Use DE individual SL license # for Broker ID  
 SL Broker NPN: \_\_\_\_\_ Use National Producer Number assigned by NIPR  
 Agency ID #: \_\_\_\_\_ Use DE business entity SL license # for Agency ID  
 SL Broker Name: \_\_\_\_\_  
 Agency Name: \_\_\_\_\_  
 Mailing Address: \_\_\_\_\_  
 Tax Contact Name: \_\_\_\_\_  
 Email Address: \_\_\_\_\_

**SELECT REPORT TYPE:**

- Q11%** Due April 30, 2011
- Q211** Due July 30, 2011
- Q311** Due October 30, 2011
- Q411** Due January 30, 2012

*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 forms and  
payments to this  
address →**

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

**AFFIDAVIT AND PREMIUM TAX REPORT**

KNOW ALL MEN BY THESE PRESENT THAT \_\_\_\_\_, Agent / Broker, who being duly sworn, deposes and states that the contracts for insurance reported by me to the Delaware Insurance Department during the period indicated above represent all such business transacted by me for this period and were issued pursuant to Chapter 19, Title 18, Delaware Code, and are subject to the following conditions for export:

- (a) That as a surplus lines broker, duly licensed in the state of Delaware, I procured all policies referred to herein from eligible surplus lines insurers;
- (b) That the full amount of insurance required was not procurable, after diligent effort was made to do so, from among the insurers authorized to transact and actually writing that kind and class of insurance in this State, and the amount of insurance exported was only the excess over or other than the amount procurable from authorized insurers;
- (c) That the insurance was not exported for the purpose of obtaining a lower premium rate than would be accepted by an authorized insurer; and
- (d) That the terms of the insurance contracts are not more favorable than would be accepted by an authorized insurer.

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Total premium reported for this quarter \_\_\_\_\_  
 Less premium returned to policyholder \_\_\_\_\_  
 Total taxable premium for this quarter \_\_\_\_\_  
 Premium tax rate **X** **.02**  
 Total premium tax due this quarter \_\_\_\_\_

Comments:

Sign Here

↑ PAY THIS AMOUNT ↑

Signature of Surplus Lines Broker

**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 the report submitted through the NAIC OPTins (Online Premium Tax for Insurance) program 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

Signature of Notary Public

Notary Seal