



**STATE OF DELAWARE DEPARTMENT OF INSURANCE
SURPLUS LINES BROKER
ANNUAL PREMIUM TAX SUMMARY REPORT
FOR THE CALENDAR YEAR 2012, DUE MARCH 1, 2013**

Original Report
Amended Report

**Form SL-1925-A
Formerly Form SL-1916**

**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: _____ Phone _____	
Tax Contact E-mail: _____	

Questions should be directed to:
Ann Fletcher, Tax and Fees Coordinator
E-mail: Ann.Fletcher@state.de.us

**IMPORTANT: BOTH PART 1 AND PART 2 OF THIS REPORT MUST BE PROPERLY COMPLETED
OTHERWISE 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 1 INSTRUCTIONS

IMPORTANT: 2% premium tax is due on 100% of the policy premium, including fees, when Delaware is the home state of the insured. In accordance with 18 Del. C. §1925 and §1926, if Delaware is the home state of the insured, the entire policy premium must be reported to Delaware, and the amount of tax paid to Delaware must be calculated on the entire premium for the policy, not just the portion that applies to risks located within Delaware as in prior years. This is especially important in the case of a policy with risks in more than one state.

DO NOT report premiums on this form unless Delaware is the home state of the insured. If Delaware is not the home state of the insured, premiums should be reported and taxes paid only to the state that is the home state of the insured.

- SECTION 1** Surplus Lines premiums written for which Delaware is the home state of the insured.
 Lines 1a, 1b, and 1c: Report premiums written, minus premiums returned to policyholders, to give the net amount of taxable premiums written for which Delaware is the home state of the insured. Report only the portion of the risks located in DELAWARE
 Lines 2a, 2b, and 2c: Report premiums written, minus premiums returned to policyholders, to give the net amount of taxable premiums written for which Delaware is the home state of the insured. Report only the portion of the risks located in OTHER STATES
- SECTION 2** Premium Tax Calculation
 Line 3 Taxable Premium: Add net premiums for which DE is the home state of the insured (Line 1c plus Line 2c)
 Line 4 Delaware's tax rate is 2%. REMEMBER: Fees are included as taxable premium
 Line 5 Total tax due: Multiply Line 3 by Line 4.
 Line 6 LESS: Amount prepaid during 2012. Enter as a negative number.
 Line 7 Net amount due. Pay this amount. If there is an overpayment, a refund check will be sent to the reporting broker.

PART 1 – GROSS PREMIUMS AND TAX SUMMARY

SECTION 1: SURPLUS LINES PREMIUMS FOR WHICH DELAWARE IS THE HOME STATE OF THE INSURED

Breakdown of Premiums Covering Risks in the State of Delaware

1a. Amount of Premiums Applicable to risks located within the state of DE:	_____
1b. Less: Premiums returned on policies reported on Line 1a: (enter as negative)	_____
1c. Net Amount of Premiums Applicable to risks located within the state of DE:	_____

Breakdown of Premiums Covering Risks in States Other Than Delaware

2a. Amount of Premiums Applicable to risks located outside the state of DE:	_____
2b. Less: Premiums returned on policies reported on Line 2a: (enter as negative)	_____
2c. Net Amount of Premiums Applicable to risks located outside the state of DE:	_____

SECTION 2: PREMIUM TAX CALCULATION

3. Net Taxable Surplus Lines Premiums Written during 2012 (add Lines 1c plus 2c)	_____
4. Premium Tax Rate (2%)	.02
5. TOTAL Premium Tax Due (Line 3 x Line 4):	_____
6. LESS: Total Amount Prepaid during 2012: (enter as negative)	_____
7. Net Premium Tax Due (Line 5 – Line 6):	_____

Pay this Amount → _____

IMPORTANT: If there is an overpayment on Line 7, a Refund Check will be sent to the Reporting Broker. DO NOT apply this amount to future tax liability.

PART 2 INSTRUCTIONS

PART 2 – In accordance with 18 *Del. C.*, §705(a), all premiums written covering risks of loss on any real or personal property within the state of Delaware (less return premiums) under the lines of business listed below must be reported separately. The portion of allocable premiums written, as determined by actual **location of risk**, must be reported for each of the four listed geographical regions within the State. Enter Total Premiums from all lines of business (including those listed below) in Column 1. Enter only those premiums from the lines of business listed below in Column 2.
THIS IS NOT A TAX. The State of Delaware uses this data to determine the amount of financial support volunteer fire companies receive from the State.

Applicable Lines of Business to be included in Part 2 Column 2

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

*** PREMIUMS MUST BE ALLOCATED BASED ON THE ACTUAL LOCATION OF THE RISK.**

Please make the premium allocation to the geographic locations carefully, especially the distinction between the limits of the City of Wilmington and New Castle County outside the City of Wilmington. If there is a question as to where premium should be allocated, please contact the Department.

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

	1. TOTAL PREMIUMS	2. “§705 FIRE” PREMIUMS
City of Wilmington	_____	_____
New Castle County (outside the City of Wilmington)*	_____	_____
Kent County	_____	_____
Sussex County	_____	_____
2012 TOTAL (Column 1 should match Part 1, Line 1c)	_____	_____

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.

In the State of _____ County of _____ on this date _____, before me, (MMDDYYYY), the subscriber, personally appeared the surplus lines licensee listed above, who deposes and says that this report and all schedules are true, correct, and complete.

Sworn to and subscribed before me this date.

Signed this date: _____

Sign Here _____
Signature of Reporting SL Broker

Printed Name of SL Broker (as listed above)

Sign Here _____
Signature Notary Public

Notary Seal

MAILING INSTRUCTIONS

Annual Premium Summary Reports and payments must be received on or before March 1, 2013, to avoid administrative penalties. Send this form along with a check payable to *Delaware Insurance Department*, to this address: →

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