

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, 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

Printed Name of SL Broker (as listed above)

Signature of Reporting SL Broker

Sign Here

Signature Notary Public

Notary Seal

INSTRUCTIONS

The federal Nonadmitted and Reinsurance Reform Act of 2010 ("NRRRA") became effective on July 21, 2011, and placed surplus lines taxation, regulation, and licensing authority under the exclusive oversight of the home state of the insured (see 18 Del. C. §1904(a)(9) for definition of home state). Delaware's surplus lines law, Title 18, Chapter 19 was changed to conform to the NRRRA. These changes apply to all surplus lines policies with an effective date on or after July 21, 2011.

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 determined to be 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 was stipulated under the old surplus lines law. 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 Single-State Policies Enter the number of single-state policies written during the quarter
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.

SECTION 2 Multi-State Policies Enter the number of multi-state policies written during the quarter
NOTE: Attach a SL-1903-MS form for each multi-state policy.
Lines 2a, 2b, 2c and 2d: 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.

SECTION 3 Premium Tax Calculation
Line 3 Taxable Premium: Add Line 1c plus Line 2d)
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.

MAILING INSTRUCTIONS

Quarterly Premium Summary Reports and payments must be received on or before the due dates, 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**