



**STATE OF DELAWARE DEPARTMENT OF INSURANCE  
SURPLUS LINES BROKER PREMIUM TAX FORMS  
MAILING AND REMITTANCE  
GENERAL INSTRUCTIONS**

The Delaware Insurance Department has established a lockbox operation with National City Bank for receipt of premium taxes and fees, including SL premium taxes. The Department selected National City's Chicago lockbox operation for receiving and processing tax payments in part because of its centralized location for receiving mail and deliveries from across the country. Lockbox personnel receive payments and premium tax forms, date stamp and process the packages, electronically image all documents, deposit payments into the Department's account, and forward data and materials to the Department.

Send the premium tax forms SL-1917 and SL-1916, along with a check (if applicable), to one of the addresses listed below. **DO NOT** send premium tax forms or checks directly to the Department.

Make all checks payable to "Delaware Insurance Department".

<p><b>If using U.S. Postal Service (regular mail):</b></p> <p>Delaware Insurance Department c/o National City Bank 6610 Reliable Parkway Chicago, IL 60686</p> <p>NOTE: this is a PO Box – no personnel are available to receive deliveries.</p>	<p><b>If using Courier or Express Service (overnight delivery):</b></p> <p>Delaware Insurance Department c/o National City Bank Attention: Lockbox # 6610 5635 S. Archer Ave. Chicago, IL 60638-1656</p>
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**NOTE:** Premium tax forms (and payment if applicable) must be **received** on or before the due date listed for the forms. The Department considers the date a filing is received by the lockbox as the submission date. The Department does not accept a postmark date. An administrative penalty for failure to timely file will be assessed if filings are received after the due dates.

*Surplus Lines Premium Tax Forms:* There are two types of premium tax reports that SL brokers are required to submit:

- Form SL-1917 – the Quarterly Premium Tax Report, due on or before April 30, July 30, October 30 and January 30 each year.
- Form SL-1916 – the SL Premium Tax Annual Summary Report, due on or before March 1 each year.

Specific instructions for completing these premium tax forms are described in the *Surplus Lines Brokers Procedures Manual* available on the Department's website at:

[www.delawareinsurance.gov](http://www.delawareinsurance.gov)

**IMPORTANT:** Only premium tax forms and payments should be sent to the National City Bank lockbox address selected. **DO NOT** send other SL broker submissions to the lockbox.

Any questions regarding SL premium tax submissions should be directed to Ann Fletcher, Tax Coordinator, by email at [Ann.Fletcher@state.de.us](mailto:Ann.Fletcher@state.de.us), or you may call 302-674-7300 and ask for the Surplus Lines section.

**DO NOT RETURN INSTRUCTION PAGES**

# INSTRUCTIONS

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

To more closely align its contents to the requirements listed in 18 Del. C., §§1916 and 1917, the *Surplus Lines Broker Premium Tax Annual Summary Report* was completely revised in 2004. This form, previously known as SLBAnnual, is now designated as Form SL-1916 followed by the abbreviated calendar year. The form is updated annually and should be obtained from the Department’s website for submission on or before March 1 each year. The form must be signed by the SLB and notarized. Any annual premium tax report that is not on the most current form will be rejected and the reporting broker may be subject to administrative penalties for late filing.

**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.**

**FOLLOW THESE INSTRUCTIONS FOR EACH FIELD AS INDICATED.  
REFERENCE NUMBERS CORRESPOND TO NUMBERS ON THE SAMPLE FORM SL-1916**

Reference Number	Description	Instructions
1	Type of Report	Indicate whether the report is an original filing or an amended report.
2	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.
3	Mailing Instructions	Select the appropriate lockbox address depending on the delivery method chosen. For regular U.S. postal service mail, select the Reliable Parkway address. For courier delivery (UPS, FedEx, etc.) select the Archer Avenue address. <b>IMPORTANT:</b> The Reliable Parkway address is a PO box location and cannot accept courier deliveries. Filings sent via courier to that address will be returned to sender and late penalties may be assessed.
4	Name of SL Broker	Enter the full name of the individual SL broker procuring coverage as it appears on their DE license.
5	Agency Name and Address	Enter the name and mailing address of the business entity with which the SLB is affiliated. This is the “business address” for the SLB.
6	Contact Name, Email Phone & Fax #	Enter the information for the person responsible for making filings to the Department. <b>NOTE:</b> This person does not have to be a SL Broker.
7	SL Broker ID	Enter the Delaware SL license number of each individual SLB.
8	Agency ID	Enter the Delaware SL license number of the Business Entity.
9	Home State	Enter the 2 letter abbreviated name of the state in which the individual SLB holds his or her resident SL license.
<b>PART 1</b>		
10 Line 1	Total Premium	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. <b>REMEMBER:</b> Taxable premium includes fees.

Reference Number	Description	Instructions
11 Line 2	Returned Premium	Subtract the aggregate amount of SL premium that was returned to policyholders during the calendar year.
12 Line 3	Net Premium	Enter the aggregate amount of taxable SL premium generated by that SLB during the reporting period.
13 Lines 4 & 5	Premium Tax Due	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%).
14 Line 6	Amount Paid Previously	Subtract the amount paid previously with quarterly premium tax reports.
15 Line 7	Net Premium Tax Due	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.
<b>PART 2</b>		
16	Total Premium by Geographic Location	Enter the aggregate total premium for all types of coverage – <b>including</b> 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]
17	“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]
18	Affiant Name	Print or type the full name of the individual SL broker responsible for procuring the business being summarized in the report.
19	Signature	The SL-1916 premium tax report must be signed and dated by the individual SL broker responsible for procuring the business being summarized in the report (the Affiant).
20	Notarization	The report and signature of the responsible SLB must be affirmed by a duly appointed Notary Public, and a Notary Seal must be affixed to the report.

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**STATE OF DELAWARE DEPARTMENT OF INSURANCE  
SURPLUS LINES  
PREMIUM TAX ANNUAL SUMMARY REPORT  
FOR THE CALENDAR YEAR 2007, DUE MARCH 1, 2008**

Original Report

Amended Report

**Form SL-1916-07**

**MAILING INSTRUCTIONS**

The Delaware Insurance Department has established a lock-box operation with National City Bank for receipt of premium taxes and fees. Send this SLB-1916 form, along with a check (if applicable) to one of the addresses listed below. **DO NOT** send this form or checks directly to the Department. **NOTE:** Premium tax filings must be received on or before the appropriate due date. The Insurance Department does not accept postmark dates. An administrative penalty will be assessed for filings received after the due dates.

Attach Check Here

**If using U.S. Postal Service (regular mail):**

Delaware Insurance Department  
c/o National City Bank  
6610 Reliable Parkway  
Chicago, IL 60686

**NOTE:** This is a PO Box – no personnel are present to accept deliveries

**If using Courier or Express Service (overnight):**

Delaware Insurance Department  
c/o National City Bank  
Attention: Lockbox # 6610  
5635 S. Archer Ave.  
Chicago, IL 60638-1656

**SURPLUS LINES (SL) BROKER INFORMATION AND MAILING ADDRESS**

SL Broker Name: \_\_\_\_\_  
Agency Name: \_\_\_\_\_  
Agency Address: \_\_\_\_\_  
City – State – Zip + 4: \_\_\_\_\_  
Tax Contact Name: \_\_\_\_\_  
E-mail: \_\_\_\_\_  
Phone #: \_\_\_\_\_ Fax #: \_\_\_\_\_

Broker ID #: (DE Lic. #) \_\_\_\_\_  
Agency ID #: \_\_\_\_\_  
Home State (abbr.): \_\_\_\_\_

*Questions should be directed to:*

**Ann Fletcher**  
**Tax Coordinator**  
E-mail: [Ann.Fletcher@state.de.us](mailto:Ann.Fletcher@state.de.us)

**PART 1 – GROSS PREMIUMS TAX SUMMARY**

**NOTE:** Part 1 and Part 2 must match

1. Total Surplus Lines Premiums Written during 2007:	\$	_____
2. <b>LESS:</b> Premiums returned during 2007	\$	_____
3. Net Surplus Lines Premiums Written (Line 1 – Line 2):	\$	_____
4. Premium Tax Rate (2%)	X	<b>.02</b>
5. TOTAL Premium Tax Due (Line 3 x Line 4):	\$	_____
6. <b>LESS:</b> Total Amount Prepaid during 2007:	-	_____
7. Net Premium Tax Due (Line 5 – Line 6):	\$	_____

Attach payment for this amount. →

**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.

**Applicable "Fire" Lines of Business:** Fire, Extended Coverage, Other Allied Lines, Homeowner (package policy), Commercial Multiple Peril, Growing Crops, (as specified in 18 Del. C., §705(a)) Ocean Marine, Inland Marine, Automobile Physical Damage and Aircraft Physical Damage

	<b>TOTAL PREMIUMS</b> (Including "Fire" Premiums)	<b>"FIRE" PREMIUMS</b> (as listed in §705)
City of Wilmington	\$ _____	\$ _____
New Castle County (outside the City of Wilmington)	\$ _____	\$ _____
Kent County	\$ _____	\$ _____
Sussex County	\$ _____	\$ _____
<b>2007 TOTAL</b>	\$ _____	\$ _____

**AFFIDAVIT**

*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 2007.*

Signed this date: \_\_\_\_\_

*Notary Seal*

Sworn to and subscribed before me this date.

Printed Name of SL Broker (as listed above)

Sign Here

Signature of Reporting SL Broker

Notary Public