



CAPTIVE INSURANCE BULLETIN NO. 10

**TO: ALL CAPTIVE MANAGERS, AUDITORS, AND ACTUARIES ACCREDITED
IN DELAWARE, AND ALL MEMBERS OF THE DELAWARE CAPTIVE
INSURANCE ASSOCIATION**

**RE: EXTENSION OF DEADLINE FOR FILING ANNUAL REPORT AND
PREMIUM TAX PAYMENT FOR FILING YEAR 2018**

DATED: FEBRUARY 27, 2019

Captive insurance companies are required to file an annual report and pay an annual premium tax payment no later than April 15 and March 1, respectively (*see 18 Del. C. 6907 and 6914 and House Bill 289 of the 148th General Assembly*).

To bring the premium tax payment deadline in line with the April 15 reporting deadline, the Department is extending this year's annual tax premium payment deadline from March 1, 2019 to April 15, 2019.

This bulletin does not: 1) apply to risk retention groups or any captive insurer that files an annual statement using the National Association of Insurance Commissioners annual statement blanks; 2) change the April 15, 2019 filing deadline for audited financial statements or actuarial opinions; or 3) impact any reports, taxes, or fees that a captive is required to submit or pay to the Delaware Division of Corporations.

Questions concerning this bulletin may be directed to Steve Kinion, Director of the Bureau of Captive and Financial Insurance Products, at steve.kinion@delaware.gov or (302) 577-5258.

Trinidad Navarro
Insurance Commissioner

NOTE: This Bulletin is intended solely for informational purposes. It is not intended to set forth legal rights, duties, or privileges, nor is it intended to provide legal advice. Readers should consult applicable statutes and rules and contact the Delaware Department of Insurance if additional information is needed.