



CAPTIVE INSURER BULLETIN NO. 7

**TO: ALL CAPTIVE INSURANCE COMPANIES SUBJECT TO PREMIUM TAX
PURSUANT TO TITLE 18 CHAPTER 69, AND INTERESTED PARTIES**

RE: CALENDAR YEAR 2016 ANNUAL PREMIUM TAX AND FEES REPORTS

DATED: DECEMBER 19, 2016

The purpose of this Bulletin is to clarify annual premium tax and fees filing instructions and procedures for calendar year 2016 tax filings.

The Delaware Insurance Department's preferred method of filing annual and quarterly premium tax and fees reports is through *OPTins*, the Online Premium Tax for Insurance program offered by the NAIC. However, for calendar year 2016, *OPTins* remains an optional filing method.

In recent years those captive insurers that do not participate in *OPTins* have been instructed to submit annual premium tax and fees reports to the Department by email. Beginning with the calendar year 2016 filing, the Department is returning to paper filings instead of email for those filers that do not use *OPTins*.

The 2016 Annual Premium Tax and Fees Report forms have been developed using Microsoft Excel®. Complete the forms using Excel, and then print the forms for submission. Mail or deliver the forms, along with applicable payment and required attachments to:

Delaware Insurance Department
Attn: Captive Tax Section
841 Silver Lake Blvd.
Dover, DE 19904-2465

Make checks payable to *Delaware Insurance Department*.

All forms, along with instructions, are available on the Department's website at:
www.delawareinsurance.gov

Questions regarding this Bulletin may be directed via email to DOI-CaptiveTax@state.de.us.

This bulletin shall be effective immediately and shall remain in effect unless withdrawn or superseded by subsequent law, regulation or bulletin.

Karen Weldin Stewart, CIR-ML
Delaware Insurance Commissioner