



**DOMESTIC/FOREIGN INSURERS BULLETIN NO. 96**

**TO: ALL ADMITTED AND APPROVED DOMESTIC AND FOREIGN INSURANCE COMPANIES, INCLUDING FOREIGN RISK RETENTION GROUPS, RISK PURCHASING GROUPS, ACCREDITED REINSURERS, AND SURPLUS LINES INSURANCE COMPANIES**

**RE: MANDATORY USE OF OPTins FOR PREMIUM TAX FORM SUBMISSIONS AND PAYMENTS.**

**DATED: August 30, 2017**

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The Delaware Insurance Code at 18 Del.C. §702(a) requires each carrier to file with the Delaware Department of Insurance premium tax filings in the form prescribed by the Commissioner.

The purpose of Domestic/Foreign Insurers Bulletin No. 96 is to inform all admitted and approved domestic and foreign insurance companies, including foreign risk retention groups, risk purchasing groups, accredited reinsurers, and surplus lines insurance companies, who are subject to Section 702 of the Delaware Insurance Code that, on and after January 1, 2018, premium tax reports and fees must be filed through the Online Premium Tax for Insurance portal, otherwise known as OPTins. The Department will not accept paper filings on or after January 1, 2018.

OPTins is an online application produced by the National Association of Insurance Commissioners (NAIC) that allows filers to securely transmit premium tax reports and payments and that allows the Department to receive those reports immediately. Users log in, upload forms available in OPTins, and submit payment online using either ACH credit or ACH debit. OPTins charges a minimal fee payable to the NAIC; however, no additional fees are charged for amending a tax report or submitting any additional information requested by the Department.

The process to register with OPTins can take two weeks or more to complete. Accordingly, users are advised to register as soon as possible, but no later than at least 30 days prior to January 1, 2018. Detailed registration information is available on the OPTins website, [www.optins.org](http://www.optins.org), or through the OPTins Marketing Team at [OPTinsMktg@naic.org](mailto:OPTinsMktg@naic.org), 816-783-8787.

Additionally, the Department encourages all companies to begin using OPTins for upcoming quarterly tax filings. Early utilization of OPTins will allow users to become familiar with the system and ensure a smooth transition to the mandatory annual electronic submission due March 1, 2018.

Questions regarding this notice should be directed to the Premium Tax Section at [DOI-Tax@state.de.us](mailto:DOI-Tax@state.de.us).

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

  
Trinidad Navarro  
Delaware 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.*