



## Premium Taxes and Fees



### Amendments

**Mail all amended tax returns to:** Delaware Insurance Department  
Attn: PREMIUM TAX SECTION  
1351 West North Street  
Suite 101  
Dover, DE 19904

Attach a copy of the original tax return to the amended return. Include a cover letter explaining the changes that have been made. Include documentation to substantiate the changes if necessary.

**IF YOU ARE REQUESTING A REFUND:** Delaware law allows a period of one year after the date the tax was originally due for companies to request a refund. If you are submitting an amendment after that one year limit, your refund request will be denied. See 18 Del. C. § 711.

To obtain Prior Year tax forms for amendments [click here](#)

Premium tax questions can be directed to [DOI-TAX@delaware.gov](mailto:DOI-TAX@delaware.gov)