



## Premium Taxes and Fees



### Amendments

**All amended tax returns must be submitted to OptIns ([OPTins Online Tax Filing Solution for Insurance](#))**

Please include a cover letter explaining the changes that have been made to the amended filing also 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 Tax forms from 2017-2009 for amendments [click here](#)**

**All other Tax forms from 2018 – to the present can be found in OPTins.**

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