



DOMESTIC AND FOREIGN BULLETIN NO. 147

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

RE: PREMIUM TAX PAYMENT REQUIREMENTS

DATED: October 1, 2024

REVISED: October 30, 2024

The purpose of the original version of this Bulletin was to remind all admitted and approved domestic and foreign insurance companies, including foreign risk retention groups, risk purchasing groups, accredited reinsurers, and surplus lines brokers, of Delaware's statutory requirements for paying premium taxes. The purpose of revised Bulletin No. 147 is to update requirements related to surplus lines brokers.

Taxes imposed under Title 18 [§§ 703](#), [704](#), [707](#), [8004](#), and [8010](#) shall be paid pursuant to [18 Del. C. § 702\(d\)](#). Accordingly, estimated premium taxes shall be paid on the following dates:

Due Date	% to be paid
▪ April 15	50%
▪ June 15	20%
▪ September 15	20%
▪ December 15	10%
Any remaining balance is to be paid on March 1 of the following year.	

Taxes due under [Title 18 §§ 1925](#) and [1926](#) shall be paid quarterly, as detailed on Form SL-1925-Q and according to the following schedule:

Surplus Lines Due Dates

▪ April 30
▪ July 30
▪ October 30
▪ January 30

If any of the above dates falls on a Saturday, Sunday, or State holiday, the payment should be made on the next business day.

OPTins/Forms ([Online Premium Tax State Participation page](#)):

All payments are to be submitted through OPTins using the quarterly tax report form, Working Form T-9, available at <https://www.optins.org/>. Questions regarding the OPTins system should be directed to the NAIC via email at optinshelp@naic.org or by calling 816-783-8500.

Enforcement:

The Department will enforce all applicable penalties under Title 18 for failure to properly remit premium taxes, including authority as specified in [18 Del. C. §§ 519, 702, 1927, 8004, and 8011](#).

For questions about this Bulletin, email doi_tax@delaware.gov or doi_SLTax@delaware.gov for surplus lines brokers.

This Bulletin shall be effective immediately and shall remain in effect unless withdrawn or superseded by subsequent law, regulation or bulletin.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