

**CAPTIVE FILING
REQUIREMENTS FOR
PURE CAPTIVES, CORE LLCs AND SERIES CAPTIVE INSURANCE
COMPANIES**

REQUIRED FILINGS FOR DELAWARE	DUE DATE
I. ANNUAL REPORTS	
Delaware Annual Report	3/1
Quarterly Annual Reports (8 ½" x 14") (if applicable)	5/15, 8/15, 11/15
II. AUDITED FINANCIAL STATEMENTS	
Audited Financial Statements	6/30
Letter of Qualifications	6/30
Report of Significant Deficiencies in Internal Controls	6/30
III. STATEMENT OF ACTUARIAL OPINION	
NAIC P&C Actuarial Opinion for Pures and Series	6/30
IV. OTHER REQUIRED FILINGS	
Premium Tax	3/1
License Renewal Fees	3/1

SEE PAGE 2 FOR DETAILS

	NOTES AND INSTRUCTIONS	
A	Copies	Emailed pdf scans of all documents contained in the filing or mailed pdf scans on CD or flash drive of all documents in the filing. The scanned documents need to arrive by the due date. We also do not require original CPA and actuary reports.
B	Required Filings Contact Person:	Annual Statement - Jamie Bafundo captive@state.de.us (302) 577-5281 Premium Taxes - Ann Fletcher Ann.Fletcher@state.de.us (302) 674-7383
C	Mailing Address:	Delaware Department of Insurance Captive Insurance Bureau 1007 N. Orange Street, Suite 1010 Wilmington, DE 19801
D	Mailing Address for Premium Tax Payments and License Renewal Fees:	Delaware Department of Insurance Attn: Premium Tax Section 841 Silver Lake Blvd. Dover, DE 19904-2465
E	Delivery Instructions:	All filings must be postmarked or emailed no later than the date due. If the due date falls on a weekend or holiday, then the deadline is extended to the next business day.
F	Late Filings:	Company's license may be suspended for refusal or failure to submit an annual report per Del. C. §6909a.
G	Signature/Notarization/Certification:	Two executive officers or other authorized persons.
H	Amended Filings:	File within 10 days of Amendment with explanation for the original filing, same should be followed for any amendment.
I	Exceptions from normal filings:	Apply at least 30 days prior to due date with written explanation. This letter should not be in the business plan or presented with the application.
J	Series LLC and Series Annual Reports	Annual Report is to be filed individually for the Core and each Series and attach consolidated spreadsheet at the end of the Core report.
K	Series LLC and Series Audited Financials and Actuarial Reports	Audited financials may be performed on either a combined or individual entity basis at the Captive Managers discretion. No approval is required. SAOs are prepared for each individual Series that retains risk.