

**CAPTIVE FILING REQUIREMENTS FOR
BRANCH CAPTIVES**

REQUIRED FILINGS	DUE DATE
I. ANNUAL REPORTS AND STATEMENTS	
File copies of all reports and statements required to be filed under the laws of the jurisdiction in which the alien captive insurance company is formed, verified by the oath of two of its executive officers	On same day as are due in domiciliary jurisdiction.
If the Commissioner is not satisfied with the reports and statements filed, the Delaware Captive filing requirements must be met by the date established by the Commissioner.	As established.
If the alien captive insurance company is not required to file reports or statements, then the branch captive shall meet the Delaware Captive filing requirements	As per Captive filing Requirements.
II. STATEMENT OF ACTUARIAL OPINION	
NAIC P&C Actuarial Opinion	6/30
Actuarial Opinion Summary	6/30
III. OTHER REQUIRED FILINGS	
Premium Tax	4/15
License Renewal Fees	4/15

NOTES AND INSTRUCTIONS		
A	Copies	<p>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. We no longer require the ORIGINAL signature pages as long as the Notary seals are visible on the scanned documents.</p> <p>We do not require original CPA and actuary reports.</p>
B	Required Filings Contact Person:	<p>Annual Statement - captive@delaware.gov (302) 577-5280 Premium Taxes DOI-CaptiveTax@delaware.gov Paulette Morris Paulette.Morris@delaware.gov (302) 674-7383</p>
C	Mailing Address for all reports other than the Premium Tax Report :	<p>Delaware Department of Insurance Captive Insurance Bureau 1007 N. Orange Street, Suite 1010 Wilmington, DE 19801</p>
D	Mailing Address for Premium Tax Payments and Annual Filing Fees:	<p>Delaware Department of Insurance Attn: Premium Tax Section 1351 West North Street, Suite 101 Dover, DE 19904</p>
E	Delivery Instructions:	<p>All filings must be received 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.</p>
F	Late Filings:	<p>Company's license may be suspended for refusal or failure to submit an annual report per Del. C. §6909a</p>
G	Signature/Notarization/Certification:	<p>Two executive officers or other authorized persons</p>
H	Amended Filings:	<p>File within 10 days of Amendment with explanation for the original filing, same should be followed for any amendment.</p>
I	Exceptions from normal filings:	<p>Apply with a letter to the Director the with written explanation for exemption at least 30 days prior to due date</p>
J	Sponsored Cells and Series SBUs	<p>A Balance Sheet and Income Statement is to be filed for each cell or SBU along with the consolidated financial statement</p>