CAPTIVE FILING REQUIREMENTS FOR
CAPTIVE INSURANCE COMPANIES REINSURING LIFE INSURANCE

REQUIRED FILINGS FOR DELAWARE	DUE DATE
I. ANNUAL STATEMENT	
NAIC Life Annual Statement	4/15
Quarterly Financial Statements (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. OTHER REQUIRED FILINGS	
Premium Tax	4/15
License Renewal Fees	4/15
Statement of Actuarial Opinion	6/30

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. Please mail in one original Jurat page for our files. We do not require original CPA and actuary reports.
B	Required Filings Contact Person:	Annual Statement - captive@delaware.gov (302) 577-5280 Premium Taxes DOI-CaptiveTax@delaware.gov Paulette Morris Paulette.Morris@delaware.gov (302) 674-7383
C	Mailing Address:	Delaware Department of Insurance Captive Insurance Bureau 503 Carr Road, Suite 303 Wilmington, DE 19809
D	Mailing Address for Premium Tax Payments and License Renewal Fees:	Delaware Department of Insurance Attn: Premium Tax Section 1351 West North Street, Suite 101 Dover, DE 19904
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.