



STATE OF DELAWARE  
DEPARTMENT OF FINANCE  
DIVISION OF REVENUE  
CARVEL STATE OFFICE BUILDING  
820 NORTH FRENCH STREET  
WILMINGTON, DELAWARE 19801

DIVISION OF REVENUE  
TECHNICAL INFORMATION MEMORANDUM 86-10

December 29, 1986

I. INTRODUCTION

Pursuant to House Bill Number 558 (Volume 65, Laws of Delaware, Chapter 476) amendments to the Delaware Code were made concerning contractor bonding and licensing requirements. These amendments are effective as of January 1, 1987. Statutes specifically amended are: 30 Del. C. §375; 30 Del. C. §§2501, 2502, and 2503. This Technical Information Memorandum constitutes the Division of Revenue's Regulations with regard to contractor licensing and bonding requirements under the amended statutes. These Regulations are promulgated pursuant to 30 Del. C. §2103(b).

II. SUMMARY OF CHANGES

The changes to Title 30, Delaware Code are outlined below:

A. Section 375 Requirements

1. Surety bonds in the amount of 6% of the contract or subcontract price are required for all non-resident contractors for contracts within the State of Delaware in which either:

(a) The single contract or subcontract totals \$20,000 or more; or

(b) The contract or subcontract is a "cost-plus" contract whose estimated cost-and-profit totals \$20,000 or more; or

(c) The aggregate of two or more contracts or subcontracts in a calendar year totals \$20,000 or more.

2. The Division of Revenue will accept cash bonds, which may be paid by check, on contracts not exceeding \$100,000.

3. The contractor's bond shall be filed before construction commences on any contract upon which a bond is required pursuant to 30 Del. C. §375, as outlined in Paragraph (1)(a-c) above.

4. The penalty for failure or refusal to comply with this section shall be a civil penalty of up to \$10,000 for each such occurrence.

5. The penalty for willful or knowing noncompliance with this section upon conviction shall be a misdemeanor with fine of up to \$3,000 and/or imprisonment of up to six (6) months.

**B. Chapter 25 Requirements**

1. Any person desiring to engage in business as either a contractor or subcontractor in the State of Delaware on a project defined within 30 Del. C. §375 (as outlined in Paragraph (1)(a-c) in the preceding summary), whether such person is a resident or non-resident of Delaware, must obtain a license from the Division of Revenue. The licensing fee is \$50 per year. This license will not be issued to any person, however, until the following conditions have been met:

(a) All applicable Section 375 (30 Del. C. §375) requirements have been met. This includes, when appropriate, compliance with the bonding requirements set forth therein and discussed in Section II(A) of this memorandum.

(b) The contractor meets the contractors' license application requirements and, in addition, documents compliance with unemployment and workers' compensation laws as enforced by the Department of Labor and Industrial Accident Board. As part of these requirements the contractor must file a Form UC-1 issued by the Department of Labor and furnish a clear photocopy of the first page of the contractors' workers' compensation policy or proof of approved self-insurance. These forms are obtainable as part of the Contractors' Licensing Packet issued by the Division of Revenue. Contractors should submit completed forms to the Division of Revenue which will forward these forms to the respective agencies.

(c) If the contractor has already met all unemployment insurance requirements at the time of applying for a Revenue license, the contractor should nonetheless re-file a form UC-1 with the Division of Revenue or submit a Certificate of Notice issued by the Division of Unemployment Insurance.

2. Every architect, professional engineer, contractor, or construction manager must file with the Division of Revenue a statement of the total value of any contract or subcontract entered into with a non-resident of the State of Delaware within ten (10) days of entering into such contracts. This statement must include the names and addresses of the contracting parties.

3. The penalty for failure to comply with the provision of this section shall be a civil penalty of up to \$10,000 for each such occurrence.

4. Willful or knowing failure to comply with the provisions of this section shall be a misdemeanor and, upon conviction, punishable by a fine of up to \$3,000 and/or imprisonment for six (6) months.

### III. RELEASE OF BONDS

The Division of Revenue procedure as to release of contractor bonds is as follows:

Upon completion of a bonded contract, the contractor or subcontractor must so notify the Division of Revenue in writing and request cancellation of the bond. The Division of Revenue, upon receipt of the Bond Cancellation Request, will:

1. Examine Division of Revenue records to determine compliance with all state taxes and licensing fees. Accounts receivable records will also be checked for any outstanding balance due and owing the State of Delaware.

2. The Division of Revenue will then contact the Department of Labor to determine compliance with all unemployment insurance requirements.

3. Upon determination that both Division of Revenue and Department of Labor requirements have been fulfilled, the Division of Revenue will, in the case of a surety bond, send a final release to both the surety company and the contractor or subcontractor acknowledging such compliance, and the bond will thereafter be released pursuant to the surety company's procedures.

4. Should it be determined that the contractor or subcontractor has not complied with any State of Delaware obligations, the Division of Revenue will notify both the surety company and the contractor or subcontractor as to the nature and amount of the obligations due and owing to the State of Delaware.

5. Upon fulfillment of all outstanding State of Delaware obligations, the surety company and contractor or subcontractor will be so notified, and the bond will thereafter be released pursuant to surety company procedures.

6. In the case of a cash bond, the Division of Revenue will notify the contractor or subcontractor of either compliance or noncompliance with Delaware law. If noncompliance is found, the Division of Revenue will inform the contractor or subcontractor as to the type and extent of the outstanding obligation. Upon determination of the contractor's or subcontractor's compliance with all applicable laws and, following receipt of the Department of Labor's notice thereof, the cash bond will be released. Cash bonds will be released by mailing a State

of Delaware check in an appropriate amount to the contractors' or subcontractors' place of business upon completion of the required investigations.

IV. SPECIFIC ISSUES

A. Distinction between "Resident" and "Non-Resident" Contractors

Pursuant to 30 Del. C. §2501 (3) and (4) as amended by H.B. 558, Chap. 476, Vol. 65, Laws of Delaware, "resident contractor" and "non-resident contractor" are defined as follows:

1. "Resident Contractor" or "Resident Subcontractor." includes any general contractor, prime contractor, subcontractor, or other type of construction contractor whose principal place of business and main office is regularly maintained in this State.

If any such contractor entity is itself composed of more than one entity (as in a partnership or joint venture) the contractor entity shall itself be treated as a separate entity which must comply with the provisions of 30 Del. C. §375 and §§2501-2503, to the extent they are otherwise applicable. If at least one of the constituent entities making up the contractor entity maintains its principal place of business and main office in this State, such contractor entity shall be construed to be a "resident" or "resident person" or "resident contractor" of this State. If none of such constituent entities maintains its principal place of business and main office regularly in this State, such contractor entity shall be construed to be a "non-resident" and a "non-resident person."

If any contractor is not composed of more than one constituent entity in a partnership or joint venture or some other legal relationship, and, if such contractor regularly maintains its principal place of business and main office in this State, such contractor shall be construed to be a "resident contractor." This definition shall not be construed to mean that a post office box, temporarily rented office, site trailer, or similar temporary structure constitutes a "main office" for purposes of these sections. The statute is intended to specifically exclude such temporary structures from the definition of "resident" or "resident contractor" or "resident subcontractor." Thus, use of a post office box, temporarily rented office, or temporary structure such as a site trailer does not constitute residency for purposes of either 30 Del. C. §375, or 30 Del. C. §2501-2503, inclusive, as amended by H.B. 558, 65 Del. Laws ch. 476.

2. "Non-Resident Contractor" or "Non-Resident Subcontractor": is defined as a general contractor, prime contractor, subcontractor, or other type of construction contractor who is not a resident contractor (as "Resident Contractor" is defined by statute, and clarified in Paragraph (I)(A) of this memorandum); or, one who does not regularly maintain either a principal place of business or main office in this State.

The specific intention of this definition is that anyone maintaining only a site trailer, other temporary structure such as a temporarily rented office, or post office box within this State be classified for purposes of Title 30, Delaware Code, as a "Non-resident Contractor." Such a non-resident, as well as any architect, professional engineer, contractor, or construction manager, is under specific duties pursuant to Title 30, Delaware Code, as explained throughout this memorandum.

B. Specific Documents Required

1. Resident and non-resident contractors alike must obtain and comply with:

(a) Contractor and subcontractor licensing requirements set forth in Title 30, Delaware Code, Chapter 25.

(b) Department of Labor Form UC-1 and applicable worker's compensation documents may be obtained in the licensing packet available from the Division of Revenue, which will forward these documents to the respective agencies.

2. Non-residents must comply, in addition to the requirements set forth above, with the non-resident contractor bonding provisions of Title 30, Delaware Code, Chapter 3, as summarized in Paragraph II (A) of this memorandum.

C. Liability of Non-resident Contractor or Subcontractor Employing Solely Non-resident Personnel

1. Non-resident contractors or subcontractors employing solely non-resident personnel must comply with Title 30, Delaware Code, Chapters 3 and 25.

2. However, non-resident contractors employing solely non-resident personnel are not required to obtain Delaware unemployment compensation insurance for such non-Delaware residents.

3. Any Delaware residents employed by a non-resident contractor or subcontractor must be covered by Delaware unemployment compensation insurance in compliance with Department of Labor specifications.

**D. Mandatory compliance with both Gross Receipts and Licensing Provisions**

Delaware law requires payment of both gross receipts taxes and license fees. Gross receipts tax of 65/100 (.0065) of one percent (1%) of the aggregate gross receipts paid to contractors for contracts performed within the State of Delaware (subject to a monthly \$6,000 exclusion) shall be payable monthly to the Division of Revenue on or before the 20th day of each month with respect to the aggregate gross receipts for the immediately preceding month. 30 Del. C. §§2501, 2502 unless the contractor's taxable gross receipts in any month do not exceed \$7,500, in which case the tax is payable by calendar quarter. License fees of \$50 per year are also due and payable to the Division of Revenue pursuant to 30 Del. C. §2501.

Gross receipts taxes are not acceptable in lieu of license fees; nor are license fees acceptable in lieu of gross receipts taxes. Pursuant to Title 30, Delaware Code, both gross receipts taxes and license fees are mandated by law as separate obligations due and payable in and of themselves.

Title 30, Delaware Code, §2501(5), as amended by H.B. 558, defines "gross receipts" as follows:

"'Gross receipts' includes all sums received by a contractor for any work done or material supplied in connection with any real property located in this State, but does not include sums paid to subcontractors by the contractor; provided said subcontractor is subject to the provision of this Chapter with respect to these sums; and provided that a written agreement exists between the contractor and subcontractor stating the exact sums payable to said subcontractor."

**V. EFFECTIVE DATE**

This memorandum is effective for all contracts or subcontracts executed or first effective on or after January 1, 1987.

**VI. REPEAL OF TECHNICAL INFORMATION MEMORANDUM NO. 1-78-2501**

Technical Information Memorandum 1-78-2501 (May 26, 1978) is hereby expressly superseded in its entirety by this document.

**VII. CONTACT PERSONS FOR ADDITIONAL INFORMATION**

<u>Division of Revenue:</u>	Selena Gardner Administrative Assistant (302) 571-3312
<u>Department of Labor:</u>	Mario Spitelli Field Audit Manager Division of Unemployment Insurance (302) 368-6736
<u>Industrial Accident Board:</u>	Edwina Gagnon Administrator Industrial Accident Board (302) 571-3594

NON-RESIDENT CONTRACTOR BOND

DIVISION OF REVENUE  
N. FRENCH STREET  
MINGTON, DE 19899

BOND NO. \_\_\_\_\_

KNOW ALL MEN BY THESE PRESENTS, that we \_\_\_\_\_ as  
Principal, and \_\_\_\_\_, a corporation duly  
incorporated under the laws of the State of \_\_\_\_\_  
as Surety, are held and firmly bound unto the State of Delaware in the  
sum of \_\_\_\_\_ dollars (\$ \_\_\_\_\_).

lawful money of the United States of America for the payment of which,  
well and truly to be made, we bind ourselves, our heirs, executors,  
administrators, successors, and assigns, jointly and severally, firmly  
by these presents:

SEALED WITH OUR SEALS AND DATE this \_\_\_ day of \_\_\_\_\_, 19\_\_

WHEREAS, the above named Principal on the \_\_\_ day of \_\_\_\_\_,  
19\_\_ duly began operations within Delaware with respect to a contract  
on which it will be subject to certain liabilities to the State of  
Delaware, Division of Revenue and Department of Labor and whereas this  
bond in an amount of 6% of the contract is undertaken to guarantee  
payment to the State of Delaware of said liabilities.

NOW, THEREFORE, THE CONDITION OF THIS OBLIGATION IS SUCH that if  
the said Principal shall faithfully report and pay all State of  
Delaware liabilities together with any penalties and interest thereon,  
and shall honestly account for all money withheld as trustee for the  
State of Delaware during such period, then this obligation shall be  
void; otherwise, it shall remain in full force and effect until such  
obligation are paid in full.

Signed, sealed and delivered  
in the presence of

\_\_\_\_\_  
Witness

\_\_\_\_\_  
Principal

\_\_\_\_\_  
Indemnity Company

\_\_\_\_\_  
Attorney-in-Fact

TO BE FILLED IN BY PRINCIPAL

Contractor's Federal ID# \_\_\_\_\_

STATEMENT OF CONTRACTS AWARDED BY GENERAL CONTRACTORS AND SUB-CONTRACTORS

Date \_\_\_\_\_

NAME ADDRESS

ARCHITECT

ENGINEER

GENERAL CONTRACTOR

CONTRACTS HAVE BEEN AWARDED TO THE FOLLOWING CONTRACTORS AND SUB-CONTRACTORS

Name	Address	Date of Award	Amount of Contract	Location of Operation

STATE OF DELAWARE  
 DIVISION OF REVENUE  
 CARVEL STATE OFFICE BUILDING  
 820 N. FRENCH STREET  
 WILMINGTON, DELAWARE 19899

NOTICE: TO BE ATTACHED TO CONTRACTORS MONTHLY GROSS RECEIPTS TAX FORM  
 TO SUBSTANTIATE PAYMENTS TO SUB-CONTRACTORS FOR THE MONTH OF

\_\_\_\_\_, 19 \_\_\_\_

GENERAL CONTRACTORS TOTAL MONTHLY GROSS RECEIPTS . . . . . \$  
 LESS PAYMENTS TO LICENSED SUB-CONTRACTORS:

<u>Name &amp; Address</u>	<u>E.I. or S.S. No. and * Business Code</u>	<u>Amount</u>

\* Business Codes Must Be 331 or 335

Taxpayer's Name \_\_\_\_\_

E. I. No. \_\_\_\_\_

Less Total Payments to Sub-Contractors \$ \_\_\_\_\_

Total Gross Receipts For Month \$ \_\_\_\_\_

\_\_\_\_\_  
*Signature* *Date*



This report is to be filled in and returned to this office within 10 days of its receipt whether or not you are liable for assessments under Part III, Title 19, Delaware Code.

**REPORT TO DETERMINE LIABILITY AND IF LIABLE APPLICATION FOR EMPLOYER ACCOUNT NUMBER**

(DO NOT FILL IN THIS SPACE)

Employer Number .....  
Ind. Code and Area .....  
Effective Date of Liability .....  
Experience Rating Code.....  
Termination Date of Liability .....

FILL IN WITH TYPEWRITER OR PRINT IN INK —ALL QUESTIONS MUST BE ANSWERED

1. Name of Employer and Trade Name, if any

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2. Address of Main Office whether located in Delaware or elsewhere.

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3. Address under which employer's account is to be carried and to which report forms and mail are to be sent. (May be a company branch address.)

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4. Have you previously filed an application for a Delaware account number?  
Yes  No

5. Have you:

- 1. Started new business
- 2. Purchased going business
- 3. Just begun having employment
- 4. Other (explain)

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6. If you own or control any other employing unit in Delaware, check here and explain below.

Do you wish, if allowable, to obtain a combined experience rating for this unit and other owned or controlled employing unit?  
Yes  No

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8-A. Federal Employer's Identification Number.

7. On what date did you first employ any workers in Delaware?

8. Are you liable as an employer under the Unemployment Compensation Laws in any other state?  
Yes  No

9. Check (✓) form of organization:

- Individual  Non-Profit
- Partnership  Estate or Trust
- Delaware Corporation
- Out-of-State Corporation
- Other (spec. below)

10. State total number of workers in covered employment in Delaware in the pay periods ending nearest the 15th of the following months, and give total payroll by calendar quarters.

	MARCH		JUNE		SEPT.		DEC.	
	Employees	Payroll	Employees	Payroll	Employees	Payroll	Employees	Payroll
1986								
1983								
1987								
1984								
1988								
1985								
1986								
1990								
1987								

11. Names, social security numbers, and home addresses of all partners or of all officers of a corporation and date of incorporation.

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12. List the names and addresses of all general and sub-contractors employed by you in Delaware during the preceding year and current year (use additional paper if necessary and attach to this form).

**COMPLETE REPORT ON REVERSE SIDE AND SIGN**

**FOR NON-PROFIT EMPLOYERS ONLY EXEMPT FROM INCOME TAX BY I.R.S. SECTION 501-C-3**

13. (a). Are you a non-profit organization organized and operated exclusively for religious, charitable, educational or other purposes?

Yes  No

(b). Do you have in your employ four (4) or more employees? Yes  No

If answer is yes to either question and you claim exemption from tax, please submit the following documents:

- (1). Copy of charter or articles of incorporation and by-laws
- (2). Copy of Internal Revenue Status under IRS Code (Sec. 501-a)

(c). Do you elect the reimbursement method in lieu of paying assessments? Yes  No

If answer is yes, file COM 4069 (Certificate of Election).

(d). Do you wish to make reimbursement payments with another employer and establish a group account? Yes  No

If answer is yes, list the names and addresses of all employers in the group and the name and address of the group representative who will act as the agent responsible for the disbursement of timely payments to the State of Delaware and file UC-1B (Joint Application for Group Accounts).

14. NATURE AND PLACE OF BUSINESS (Indicate In Sections a,b,c,d & e).

(a). City or Town \_\_\_\_\_

(b). County \_\_\_\_\_

(c). State \_\_\_\_\_

(d). Principal Types of Activity (Manufacturer Wood Furniture, Food Super Market, Truck Rental, etc.) EXPLAIN FULLY	Per Cent of Total	(e). Principal Products or Services (Leather Gloves, Electric Motors, TV Repairs, etc.) EXPLAIN FULLY	Per Cent of Total
Total	100.0	Total	100.0

(f). Addresses of places of operation in Delaware \_\_\_\_\_

(g). Name, title, address and telephone number of officer or representative to furnish payroll information. \_\_\_\_\_

15. Have you acquired since January 1, 1937 this organization, trade or business or substantially all the assets of another employing unit?

Yes  No  (If answer is yes, answer the following questions. (To apply for a Transfer of Employment Experience Form UC-411 is also Required.)

(a). Give date and method transfer (by sale, merger, etc.)	(b). Give name of transferor (seller) and state if it was an individual, partnership or corporation.	(c). Did transferee (buyer) take all the assets? If not, state what proportion.
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**THIS REPORT MUST BE SIGNED HERE BY THE EMPLOYER OR AUTHORIZED REPRESENTATIVE**

It is hereby certified that the information in this report and in any attached sheets is true and correct, to the best of my knowledge, and is submitted with a full knowledge that there are penalties prescribed by law for mis-statements.

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
Title \_\_\_\_\_ Date \_\_\_\_\_

\_\_\_\_\_  
(Business Name)

**"UPON A TRANSFER OF EXPERIENCE, THE PREDECESSOR EMPLOYER WILL THEREAFTER, FOR ALL PURPOSES, LOSE THE BENEFIT OF HIS EXPERIENCE." REGULATION 25, PARAGRAPH 6.**

DELAWARE DEPARTMENT OF LABOR  
DIVISION OF INDUSTRIAL AFFAIRS  
INDUSTRIAL ACCIDENT BOARD

Date \_\_\_\_\_

On behalf of the company/individual named below, I (we) certify that workers' compensation insurance coverage is in force for all employees as required under the provisions of the workers' compensation laws of this state.

Business Name \_\_\_\_\_

Fed. E.I./S.S.# \_\_\_\_\_

Address \_\_\_\_\_

City, State, Zip \_\_\_\_\_

Copy of Certificate of Insurance (attached)

Copy of Self-Insurance under Delaware Law (attached)

Name of carrier \_\_\_\_\_

Address \_\_\_\_\_

Policy Number \_\_\_\_\_

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Title

Division of Revenue is to forward a copy of this form to the Industrial Accident Board upon completion by applicant.



STATE OF DELAWARE  
DEPARTMENT OF FINANCE  
DIVISION OF REVENUE  
CARVEL STATE OFFICE BUILDING  
820 N. FRENCH STREET  
WILMINGTON, DELAWARE 19801

REGISTRATION AND BONDING REQUIREMENTS

FOR ALL CONTRACTORS

Effective January 1, 1987, amendments to the Delaware Code were made relating to Contractor Bonding and Licensing requirements. The attached package contains information concerning these new requirements and the forms which must be completed. This package contains the following:

1. TECHNICAL INFORMATION MEMORANDUM 86-10 which explains the revised bonding and licensing requirements.
2. FORM CRA - COMBINED REGISTRATION APPLICATION - which is used to obtain your Delaware Contractor's Business License and register as a Withholding Agent. This form also contains initial License Gross Receipt and Withholding Tax Returns.
3. FORM 1125 - NON-RESIDENT CONTRACTOR BOND - All Non-Resident contractors must provide a bond equal to 6% of the contract where a single contract/subcontract totals \$20,000 or more or when the aggregate of two or more contracts/subcontracts in a calendar year total \$20,000 or more. Cash bonds will be accepted for contracts totalling \$20,000 but less than \$100,000.
4. FORM 5060 - STATEMENT OF CONTRACTS AWARDED BY GENERAL CONTRACTORS, SUB-CONTRACTORS, AND CONSTRUCTION MANAGERS TO NON-RESIDENT CONTRACTORS - which must be completed for all contracts awarded to Non-Residents. (Form 5060 may be reproduced or additional copies obtained from the Division of Revenue.)
5. FORM 1280 - AMOUNTS PAID TO SUB-CONTRACTORS - which must be attached to each monthly or quarterly gross receipt tax return to substantiate amounts paid to sub-contractors. (Form 1280 may be reproduced or additional copies obtained from the Division of Revenue.)
6. FORM UC-1 - REPORT TO DETERMINE LIABILITY FOR UNEMPLOYMENT COMPENSATION - which must be completed by ALL contractors.
7. DIVISION OF INDUSTRIAL AFFAIRS, INDUSTRIAL ACCIDENT BOARD FORM - to certify that Worker's Compensation Insurance coverage is in force for all employees.

## SPECIFIC INSTRUCTIONS

Please start by completing State of Delaware Combined Registration Application for State of Delaware Business License and/or Withholding Agent (Form CRA) in its entirety.

Non-Resident Contractors are required to obtain a bond equal to six percent (6%) of the contract amount for all single contracts/subcontracts exceeding \$20,000 or when the aggregate of two or more contracts/subcontracts in a calendar year total \$20,000 or more. Form 1125, Non-Resident Contractor Bond, may be used to fulfill this bonding requirement. The Division of Revenue will accept an alternative bond form supplied by your bonding company and will accept cash bonds for contracts exceeding \$20,000 but less than \$100,000. The contractor's bond must be filed BEFORE construction commences on any contract for which a bond is required.

Additionally, the statute requires that all contractors register with the Department of Labor. Form UC-1 must be completed or you must supply a Certificate of Notice issued by the Division of Unemployment Insurance to document such registration.

The statute also requires that you show evidence of insurance to pay Workmen's Compensation. You must supply either a copy of Page 1 of your insurance policy OR the name, address, and policy number of your carrier OR a copy of Form 22 issued by the Industrial Accident Board which certifies your ability to make direct payments of workmen's compensation. Even if you do not have employees, the form from the Division of Industrial Affairs, Industrial Accident Board must be completed.

Upon completion of the above forms and documents requested, these forms, along with your check in the amount of \$50 made payable to the Division of Revenue, should be mailed to the Division of Revenue, P.O. Box 8750, Wilmington, Delaware 19899-8750. If you have questions concerning these matters, please contact the Division of Revenue office nearest you. The addresses and telephone numbers are on the front of the Combined Registration Application Form.

The Division of Revenue will not issue a Contractor Business License without the required documentation. Have you completed and enclosed the following forms/documents?

1. Form CRA - Combined Registration Application.
2. Form 1125 - Non-Resident Contractor Bond AND a copy of your contract (Non-Resident Contractors Only).
3. Form UC-1 or Certificate of Notice issued by the Department of Labor, Division of Unemployment Insurance.
4. Certificate of Self-Insurance or a photocopy of your Certificate of Insurance or the name and address of your carrier AND your policy number.
5. A check in the amount of \$50 payable to the Division of Revenue.