

**FOREIGN PROPERTY & CASUALTY INSURERS**

COMPANY NAME: \_\_\_\_\_ NAIC COMPANY CODE: \_\_\_\_\_

CONTACT: \_\_\_\_\_ PHONE: \_\_\_\_\_

REQUIRED FILINGS IN THE STATE OF: \_\_\_\_\_ FILINGS MADE DURING THE YEAR 2018

(1) Checklist	(2) Line #	(3) REQUIRED FILINGS FOR THE ABOVE STATE	(4) NUMBER OF COPIES*		(5) DUE DATE	(6) FORM SOURCE**	(7) APPLICABLE NOTES
			Foreign	State			
<b>I. NAIC FINANCIAL STATEMENTS</b>							
	1	Annual Statement (8 1/2" x 14")	Signed Jurat Pg Only - EO		3/1	NAIC	L
	1.1	Printed Investment Schedule detail (Pages E01-E27)	XXX				
	2	Quarterly Financial Statement (8 1/2" x 14")					
	3	Protected Cell Annual Statement					
	4	Combined Annual Statement (8 1/2" x 14")					
<b>II. NAIC SUPPLEMENTS</b>							
	11	Accident & Health Policy Experience Exhibit	XXX				
	12	Actuarial Opinion					
	13	Actuarial Opinion Summary					
	14	Bail Bond Supplement					
	15	Combined Insurance Expense Exhibit					
	16	Credit Insurance Experience Exhibit					
	17	Cybersecurity and Identity Theft Insurance Coverage Supplement					
	18	Director and Officer Insurance Coverage Supplement					
	19	Financial Guaranty Insurance Exhibit					
	20	Insurance Expense Exhibit					
	21	Long-Term Care Experience Reporting Forms					
	22	Management Discussion & Analysis					
	23	Medicare Part D Coverage Supplement					
	24	Medicare Supplement Insurance Experience Exhibit					
	25	Premiums Attributed to Protected Cells Exhibit					
	26	Reinsurance Attestation Supplement					
	27	Exceptions to Reinsurance Attestation Supplement					
	28	Reinsurance Summary Supplemental					
	29	Risk-Based Capital Report					
	30	Schedule SIS					
	31	Supplement A to Schedule T					
	32	Supplemental Compensation Exhibit					
	33	Supplemental Health Care Exhibit (Parts 1, 2 and 3)					
	34	Supplemental Health Care Exhibit's Allocation Report					
	35	Supplemental Investment Risk Interrogatories					
	36	Supplemental Schedule for Reinsurance Counterparty Reporting Exception – Asbestos and Pollution Contracts					
	37	Trusteed Surplus Statement					
<b>III. ELECTRONIC FILING REQUIREMENTS</b>							
	61	Annual Statement Electronic Filing	XXX				
	62	March .PDF Filing					
	63	Risk-Based Capital Electronic Filing					
	64	Risk-Based Capital .PDF Filing					
	65	Combined Annual Statement Electronic Filing					
	66	Combined Annual Statement .PDF Filing					
	67	Supplemental Electronic Filing					
	68	Supplemental .PDF Filing					
	69	Quarterly Statement Electronic Filing					
	70	Quarterly .PDF Filing					
	71	June .PDF Filing					
<b>IV. AUDIT/INTERNAL CONTROL RELATED REPORTS</b>							
	81	Accountants Letter of Qualifications	XXX				
	82	Audited Financial Reports					
	83	Audited Financial Reports Exemption Affidavit					
	84	Communication of Internal Control Related Matters Noted in Audit					
	85	Independent CPA (change)					
	86	Management's Report of Internal Control Over Financial Reporting					
	87	Notification of Adverse Financial Condition					
	88	Relief from the five-year rotation requirement for lead audit partner					
	89	Relief from the one-year cooling off period for independent CPA					
	90	Relief from the Requirements for Audit Committees					
	91	Request to File Consolidated Audited Annual Statements					
	92	Request for Exemption to File Management's Report of Internal Control Over Financial Reporting					

(1) Checklist	(2) Line #	(3) REQUIRED FILINGS FOR THE ABOVE STATE	(4) NUMBER OF COPIES*	(5) DUE DATE	(6) FORM SOURCE**	(7) APPLICABLE NOTES
			Foreign			
			State			
<b>V. STATE REQUIRED FILINGS***</b>						
	103	Corporate Governance Annual Disclosure***	xxx			
	105	Form B&C –Holding Company Registration Statement				
	106	Form F – Enterprise Risk Report****				
	107	ORSA*****				
	108	Premium Tax <b>DO NOT send with Annual Statement filing.</b>				
	109	State Filing Fees (Included with Premium Tax Report): <b>DO NOT send with Annual Statement filing.</b>				
	110	Signed Jurat (Refer to Line 1)	Signed Jurat Pg Only – <b>EO</b>	3/1	NAIC	L
	111	Regulation 303	EO	5/1	State	U

\*If XXX appears in this column, this state does not require this filing, if hard copy is filed with the state of domicile and if the data is filed electronically with the NAIC. If N/A appears in this column, the filing is required with the domiciliary state. EO (electronic only filing).

\*\*If Form Source is NAIC, the form should be obtained from the appropriate vendor.

\*\*\*For those states that have adopted the NAIC Corporate Governance Annual Disclosure Model Act, an annual disclosure is required of all insurers or insurance groups by June 1. The Corporate Governance Annual Disclosure is a state filing only and should not be submitted by the company to the NAIC. Note however that this filing is intended to be submitted to the lead state if filed at the insurance group level. For more information on lead states, see the following NAIC URL: [http://www.naic.org/public\\_lead\\_state\\_report.htm](http://www.naic.org/public_lead_state_report.htm).

\*\*\*\*For those states that have adopted the NAIC updated Holding Company Model Act, a Form F filing is required annually by holding company groups. Consistent with the Form B filing requirements, the Form F is a state filing only and should not be submitted by the company to the NAIC. Note however that this filing is intended to be submitted to the lead state. For more information on lead states, see the following NAIC URL: [http://www.naic.org/public\\_lead\\_state\\_report.htm](http://www.naic.org/public_lead_state_report.htm)

\*\*\*\*\*For those states that have adopted the NAIC Risk Management and Own Risk and Solvency Assessment Model Act, a summary report is required annually by insurers and insurance groups above a specified premium threshold. The ORSA Summary Report is a state filing only and should not be submitted by the company to the NAIC. Note however that this filing is intended to be submitted to the lead state if filed at the insurance group level. For more information on lead states, see the following NAIC URL: [http://www.naic.org/public\\_lead\\_state\\_report.htm](http://www.naic.org/public_lead_state_report.htm)

**NOTES AND INSTRUCTIONS (A-K APPLY TO ALL FILINGS)**

A	Required Filings Contact Person:	ANNUAL STATEMENT: <a href="mailto:BERG@state.de.us">BERG@state.de.us</a> or (302) 674-7330 PREMIUM TAXES: <a href="mailto:DOI_Tax@state.de.us">DOI_Tax@state.de.us</a> or (302) 674-7383
B	Mailing Address:	ATTN: BERG, 841 Silver Lake Boulevard, Dover, DE 19904
C	Mailing Address for Filing Fees:	Fees are included in the calculation of premium taxes. <b>DO NOT send the fee payment with the Annual Statement.</b>
D	Mailing Address for Premium Tax Payments:	<b>DO NOT include Premium Tax forms or payment in the annual statement package.</b> Use OPTins to file Premium Taxes and fees electronically. Website: <a href="https://login.optins.org/optins-static/index.html">https://login.optins.org/optins-static/index.html</a> or call (816) 783-8990.
E	Delivery Instructions:	<b>Physically in office on or before due date at address in Note B.</b> If the due date falls on a weekend or holiday, then the deadline is extended to the next business day.
F	Late Filings:	May be subject to a \$100/day (per company) administrative penalty for late or incomplete filing per 18 Del. C. §526a. <b>Company's license may be suspended if the annual statement is received more than 30 days late.</b>
G	Original Signatures:	Required on all domestic and foreign.
H	Signature/Notarization/Certification:	OFFICERS TO SIGN: President, Treasurer & Secretary
I	Amended Filings:	File within 10 days of amendment with explanation for the original filing and same should be followed for any amendment.
J	Exceptions from normal filings:	<b>DOMESTIC:</b> Apply at least 30 days prior to due date with written explanation. <b>FOREIGN:</b> Apply 10 days prior to due date (received).
K	Bar Codes (State or NAIC):	NAIC Annual Statement Instructions (ASI). <b>INABILITY TO READ BARCODE:</b> Document is considered not received.
L	Signed Jurat:	<b>Foreign companies are not required to file Quarterly Statements.</b> Signatures are required on all Jurat pages submitted. FOREIGN ANNUAL STATEMENTS: Email PDF of signed Jurat page to <a href="mailto:DOI_AnnualStatement@state.de.us">DOI_AnnualStatement@state.de.us</a>
M	NONE Filings:	NAIC ASI for Supplemental Interrogatories. Exceptions to these instructions are noted on the form.
N	Filings new, discontinued or modified materially since last year:	
P	Designation of CPA:	Send if information changes.
Q	Combined Statements:	Send if requested.
R	Audited Financial Report & Risk Based Capital Report:	FOREIGN: Send if requested
S	Statement Filing Fees:	Attach to Premium Tax report.
T	Premium Tax report and payment:	Includes statement filing fees.
U	Regulation 303	Pursuant to 18 Del. C. §526a and Regulation 303, <b>licensed Title and Property &amp; Casualty companies</b> are obligated to file with the Department of Insurance on or before May 1, data based on premium levels. The premium levels may be found on the department's website after April 1. An Affidavit of Exemption is required to be filed by May 1 if direct premiums earned are less than the levels listed.
V	CD Rom in .pdf format must contain the following information: <ul style="list-style-type: none"> <li>• Complete Company Name</li> <li>• NAIC Number</li> <li>• Filing Period</li> <li>• Listing of Documents Included</li> </ul>	<b>PENALTY:</b> A fine of \$100.00 per day for late or improperly submitted statement filings.
X	Form B & C - Insurance Holding Company System Annual Registration Statement	<b>FEE:</b> \$100.00 per Holding Company Group
Y	Form F - A Form F filing is required annually by holding company groups.	<b>FEE:</b> None Consistent with the Form B filing requirements, the Form F is a state filing only and should not be submitted by the company to the NAIC. Note: This filing is intended to be submitted to the lead state. For more information on lead states, see the following NAIC URL: <a href="http://www.naic.org/public_lead_state_report.htm">http://www.naic.org/public_lead_state_report.htm</a>

## General Instructions For Companies to Use Checklist

**Please Note:** This state's instructions for companies to file with the NAIC are included in this Checklist. The NAIC will not be sending their own checklist this year.

**Electronic filing is intended to be filing(s) submitted to the NAIC via the NAIC Internet Filing Site which eliminates the need for a company to submit diskettes or CD-ROM to the NAIC. Companies are not required to file hard copy filings with the NAIC.**

**Column (1) Checklist** - Companies may use the checklist to submit to a state, if the state requests it. Companies should copy the checklist and place an "x" in this column when mailing information to the state.

**Column (2) Line #** - Line # refers to a standard filing number used for easy reference. This line number may change from year to year.

**Column (3) Required Filings** - Name of item or form to be filed.

The **Annual Statement Electronic Filing** includes the annual statement data and all supplements due March 1, per the *Annual Statement Instructions*. This includes all detail investment schedules and other supplements for which the *Annual Statement Instructions* exempt printed detail.

The **March .PDF Filing** is the .pdf file for annual statement data, detail for investment schedules and supplements due March 1.

The **Risk-Based Capital Electronic Filing** includes all risk-based capital data.

The **Risk-Based Capital .PDF Filing** is the .pdf file for risk-based capital data.

The **Supplemental Electronic Filing** includes all supplements due April 1, per the *Annual Statement Instructions*.

The **Supplemental .PDF Filing** is the .pdf file for all supplemental schedules and exhibits due April 1.

The **Quarterly Statement Electronic Filing** includes the complete quarterly statement data.

The **Quarterly Statement .PDF Filing** is the .pdf file for quarterly statement data.

The **Combined Annual Statement Electronic Filing** includes the required pages of the combined annual statement and the combined Insurance Expense Exhibit.

The **Combined Annual Statement .PDF Filing** is the .pdf file for the Combined annual statement data and the combined Insurance Expense Exhibit.

The **June .PDF Filing** is the .pdf file for the Audited Financial Statements and Accountants Letter of Qualifications.

**Column (4) Number of Copies** - Indicates the number of copies that each foreign or domestic company is required to file for each type of form. The Blanks (EX) Task Force modified the 1999 *Annual Statement Instructions* to waive paper filings of certain NAIC supplements and certain investment schedule detail. If such investment schedule data is available to the states via the NAIC database. The checklists reflect this action taken by the Blanks (EX) Task Force. XXX appears in the "Number of Copies" "Foreign" column for the appropriate schedules and exhibits. **Some states have chosen to waive printed quarterly and annual statements from their foreign insurers and to rely upon the NAIC database for these filings. This waiver could include supplemental annual statement filings. The XXX in this column might signify that the state has waived the paper filing of the annual statement and all supplements.**

**Column (5) Due Date** - Indicates the date on which the company must file the form.

**Column (6) Form Source** - This column contains one of three words: "NAIC," "State," or "Company," If this column contains "NAIC," the company must obtain the forms from the appropriate vendor. If this column contains "State," the state will provide the forms with the filing instructions. If this column contains "Company," the company, or its representative (e.g., its CPA firm), is expected to provide the form based upon the appropriate state instructions or the NAIC *Annual Statement Instructions*.

**Column (7) Applicable Notes** - This column contains references to the Notes to the Instructions that apply to each item listed on the checklist. The company should carefully read these notes before submitting a filing.