

## DOMESTIC TOWN AND COUNTRY MUTUAL INSURERS

COMPANY NAME: \_\_\_\_\_ NAIC Company Code: \_\_\_\_\_

Contact: \_\_\_\_\_ Telephone: \_\_\_\_\_

REQUIRED FILINGS IN THE STATE OF: North Carolina Filings Made During the Year 2021

(1) Checklist	(2) Line #	(3) REQUIRED FILINGS FOR THE ABOVE STATE	(4) NUMBER OF COPIES *	(5) DUE DATE	(6) FORM SOURCE **	(7) APPLICABLE NOTES
<b>I. NAIC FINANCIAL STATEMENTS</b>						
	1	Annual Statement (8 1/2" x 14")	2	3/1	NAIC	A,B,E,F,G,H,I,J,K,L,M
	2	Quarterly Financial Statement (8 1/2" x 14")	2	5/15, 8/15, 11/15	NAIC	A,B,E,F,G,H,I,J,K,O,Q
<b>II. NAIC SUPPLEMENTS</b>						
	3	Supplemental Investment Risk Interrogatories	2	4/1	NAIC	A,B,E,F,J,K
	4	Insurance Expense Exhibit	2	4/1	NAIC	A,B,E,F,J,K
	5	Management Discussion & Analysis	2	4/1	Company	A,B,E,F,J
	6	Statement of Actuarial Opinion	3	3/1	Company	A,B,E,F,J,L
	7	Actuarial Opinion Summary	2	3/15	Company	A,B,E,F,J,L
	8	Supplemental Compensation Exhibit	2	3/1	NAIC	A,B,E,F,J,K
	9	Reinsurance Attestation Supplement	2	3/1	Company	A,B,E,F,J,K
	10	Exceptions to Reinsurance Attestation Supplement	2	3/1	Company	A,B,E,F,J,K
	11	Reinsurance Summary Supplement for GI 9	2	3/1	NAIC	A,B,E,F,J,K
	12	Director and Officer Supplement	2	3/1, 5/15, 8/15, 11/15	NAIC	A,B,E,F,J,K,O,Q
<b>IV. AUDIT/INTERNAL CONTROL RELATED REPORTS</b>						
	13	Designation of CPA and Accountant's Appointment Letter ("AAL")	1	10/1	Company	A,B,E,F,J,N
	14	Notice or Request for Exemption	1	10/1	Company	A,B,E,J,N
	15	Request for an Exemption Annual Financial Reporting Law's Independence of Services	1	10/1	Company	A,B,E,J,N,P
	16	Request for Relief from Lead Partner Rotation Requirement	1	11/30	Company	A,B,E,J,N,P
	17	Designation of Audit Committee	1	5/21	Company	A,B,E,F,J,N,P
	18	Request for Extension to File Annual Audited Financial Report	1	5/21	Company	A,B,E,J,N
	19	Audited Financial Reports	2	6/1	Company	A,B,E,F,J,N
	20	Accountants Letter of Qualifications	2	6/1	Company	A,B,E,F,J,N,P
	21	Communication of Internal Control Related Matters Noted in Audit	2	8/1	Company	A,B,E,F,J,N,P
	22	Management's Report of Internal Control Over Financial Reporting	2	8/1	Company	A,B,E,F,J,N,P
	23	Notification of Adverse Financial Condition	2	<b>Within 5 days of receipt from CPA</b>	Company	A,B,E,F,N
<b>V. STATE REQUIRED FILINGS</b>						
	24	Premium Tax	1	3/15	State	A,D
	25	Pledged Asset Supplement (NCGS 58-13-25(b))	2	3/1, 5/15, 8/15, 11/15	State	A,B,E,F,G,Q
	26	Certificate of Intent (NCGS 58-2-165(a1))	2	1/31	State	A,B,E,H,N
	27	Certificate of Compliance (NCGS 58-2-165(a1))	1	1/31	State	A,B,E,H,O
	28	Management Agreement Supplement (G.S. 58-34-10(d))	2	3/1	State	A,B,E,F,G
	29	License Update Form and Fee Schedule	1	3/1	State	A,B,E,F
	30	Corporate Governance Annual Disclosure***	1	6/1	Company	A,B,E,G

\*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.

\*\*\* Effective July 1, 2019, North Carolina 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). **A copy of the group level Corporate Governance Annual Disclosure is to be filed with North Carolina.**

<b>NOTES AND INSTRUCTIONS (A-K APPLY TO ALL FILINGS)</b>	
A	Required Filings Contact Person:
	<p><b><u>LICENSE UPDATE FORM AND FEE SCHEDULE, AND ANNUAL LICENSE CONTINUATION FEES:</u></b>  Ms. Sue Ann Webster (919) 807-6164  <a href="mailto:SueAnn.Webster@ncdoi.gov">SueAnn.Webster@ncdoi.gov</a></p> <p><b><u>DOMESTIC COMPANY FILINGS:</u></b>  Ms. Sue Ann Webster (919) 807-6164  <a href="mailto:SueAnn.Webster@ncdoi.gov">SueAnn.Webster@ncdoi.gov</a></p> <p><b><u>DOMESTIC AUDITED FINANCIAL STATEMENTS AND RELATED SUPPLEMENTAL FILINGS:</u></b>  Ms. Sue Ann Webster (919) 807-6164  <a href="mailto:SueAnn.Webster@ncdoi.gov">SueAnn.Webster@ncdoi.gov</a></p> <p><b><u>PREMIUM TAX FILINGS:</u></b>  North Carolina Department of Revenue  Ms. Latoya Parmele (919) 754-2600  <a href="mailto:Latoya.Parmele@ncdor.gov">Latoya.Parmele@ncdor.gov</a></p>
B	Mailing Address:
	<p><b>For U. S. Postal Delivery</b>  North Carolina Department of Insurance  Company Services Group  Financial Analysis Section  1203 Mail Service Center  Raleigh, NC 27699-1203</p> <p><b>For Other Than U. S. Postal Service Delivery</b>  North Carolina Department of Insurance  Company Services Group  Financial Analysis Section  325 North Salisbury Street  Raleigh, NC 27603</p>
C	Mailing Address for Filing Fees:
	<p><b><u>ANNUAL LICENSE CONTINUATION FEES:</u></b>  Detailed for your reference at the bottom of the <b>License Update Form and Fee Schedule</b>.</p> <p><b><u>CHECKS FOR FEES:</u></b> Must include the Company Name if different than the payor on the check</p> <p><b><u>Checks should be sent under separate cover along with the License Update Form and Fee Schedule</u></b> to the attention of Ms. Sue Ann Webster at:</p> <p><b>For U. S. Postal Delivery</b>  North Carolina Department of Insurance  Company Services Group  Financial Analysis Section  1203 Mail Service Center  Raleigh, NC 27699-1203</p> <p><b>For Other than US Postal Service Delivery</b>  North Carolina Department of Insurance  Company Services Group  Financial Analysis Section  325 North Salisbury Street  Raleigh, NC 27603</p> <p><b>ELECTRONIC PAYMENTS: For information regarding electronic payment options see:</b></p> <p><b><a href="https://www.ncdoi.gov/insurance-industry/financial-analysis/license-update-form-and-renewal-applications">https://www.ncdoi.gov/insurance-industry/financial-analysis/license-update-form-and-renewal-applications</a></b></p>

D	Mailing Address for Premium Tax Payments:	<p><b>For U. S. Postal Delivery</b> Ms. Latoya Parmele North Carolina Department of Revenue Insurance Premium Tax Unit P.O. Box 25000 Raleigh, NC 27640-0300</p> <p><b>For Other than US Postal Service Delivery</b> North Carolina Department of Revenue Insurance Premium Tax Unit 501 North Wilmington Street Raleigh, NC 27640</p>
E	Delivery Instructions:	<p>All filings must be <b>RECEIVED</b> at the appropriate address provided in <b>Note B</b> no later than the indicated due date. If the due date falls on a weekend or holiday, then the deadline is extended to the next business day.</p> <p>Hand deliveries are <b>NOT</b> accepted.</p>
F	Late Filings:	Penalties under <b>G.S.58-2-70</b> may apply.
G	Original Signatures:	<p>Original signatures are required on <b>all</b> filings.</p> <p><b>See Note H for Temporary COVID-19 Signature and Notarization Requirements.</b></p>
H	Signature/Notarization/Certification:	<p>The following officers are required to sign the annual and quarterly statements: <b>President, CEO, or COO; Secretary; and Treasurer or CFO.</b></p> <p>The President is required to sign the Certificate of Intent (see <b>Attachment A</b>) and the Certificate of Compliance (see <b>Attachment B</b>). These documents must be on the insurer's letterhead.</p> <p><b>All</b> signatures must be notarized, and the corporate seal, if any, affixed.</p> <p><b>TEMPORARY COVID-19 FILING REQUIREMENTS: Annual statements are required to be filed in hardcopy. However, for the Jurat Page and other specific pages requiring a signature or notarization, electronic signatures and notarizations will be permitted during the pandemic. Please note that the Jurat Page and other specific pages submitted with an electronic signature and notarization will be required to be resubmitted with a wet signature and notarization in hardcopy after the pandemic.</b></p> <p><b>Electronic signatures and notarizations should be sent to:</b></p> <p><b><a href="mailto:FinancialAnalysisSubmissions@ncdoi.gov">FinancialAnalysisSubmissions@ncdoi.gov</a></b></p>
I	Amended Filings:	<p>Any amended pages must be accompanied by a properly executed Jurat Page and filed <b>within 10 days</b> of the amendment.</p> <p>The Jurat page accompanying the amended filing must include the amendment number, the amendment date, and the number of pages amended.</p> <p><b>See Note H for COVID-19 Signature and Notarization Requirements.</b></p>
J	Exceptions from normal filings:	Requests for exemptions or extensions must be submitted in writing <b>at least 10 days prior</b> to the indicated due date.

		For additional filing instructions regarding the audited financial statement and supplements, refer to <a href="https://www.ncdoi.gov/insurance-industry/financial-analysis/annual-financial-reporting-law">https://www.ncdoi.gov/insurance-industry/financial-analysis/annual-financial-reporting-law</a>  Requests for the exemption from filing an actuarial opinion are due <b>10/1</b> .
K	NONE Filings:	Follow NAIC Annual Statement Instructions.
L	Statement of Actuarial Opinion:	One (1) original and two (2) copies of the actuarial opinion must be filed with this Department.
M	Supplemental Exhibits and Schedules Interrogatories:	These interrogatories included in the Annual Statement must be completed to indicate if any of these supplements are not applicable.
N	Election to file either the NAIC Annual Statement or audited financial statements:	If for the preceding year the insurer had direct written premiums of less than one hundred fifty thousand dollars (\$150,000) <b>and</b> fewer than 400 policyholders, it may elect to file an audited financial statement prepared by a certified public accountant as a representation of its financial condition at <b>December 31st</b> , in lieu of an annual statement.  Insurers qualifying must complete a Certificate of Intent on the insurer's letterhead signed by the President, with such signature notarized and with the Corporate Seal affixed.  Such Certificate of Intent must be filed by <b>January 31st</b> .
O	Statutory Exemption from filing Quarterly Statements:	If for the preceding year the insurer had direct written premiums of less than one hundred fifty thousand dollars (\$150,000) <b>and</b> fewer than 400 policyholders, no quarterly statement is required to be filed.  Insurers qualifying must complete a Certification of Compliance per on the insurer's letterhead signed by the President, with such signature notarized and with the Corporate Seal affixed.  Such Certificate of Compliance must be filed by <b>January 31st</b> .
P	Exemption from CPA Audit Rules:	For information concerning exemption from the CPA Audit Rule refer to <a href="https://www.ncdoi.gov/insurance-industry/financial-analysis/annual-financial-reporting-law">https://www.ncdoi.gov/insurance-industry/financial-analysis/annual-financial-reporting-law</a>
Q	Quarterly Statement Exemption Requests (Per Attached Guidelines):	In accordance with the attached guidelines, companies may request an exemption from the quarterly statement filing requirements. Such requests and required information must be filed by <b>March 1st</b> .
R	Filings new, discontinued or modified materially since last year:	None

## 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.