

DOMESTIC COUNTY FARM MUTUAL INSURERS

COMPANY NAME: _____ NAIC Company Code: _____

Contact: _____ Telephone: _____

REQUIRED FILINGS IN THE STATE OF: North Carolina Filings Made During the Year 2025

(1) Check list	(2) Line #	(3) REQUIRED FILINGS FOR THE ABOVE STATE	(4) NUMBER OF COPIES *	(5) DUE DATE	(6) FORM SOURCE **	(7) APPLICABLE NOTES
		I. NAIC FINANCIAL STATEMENTS				
	1	Annual Statement (8 1/2" x 14")	3#	3/1	NAIC	A,B,E,F,G,H,I,J,K,L,N,O
	1.1	Printed Investment Schedule detail (Pages E01-E29)	2	3/1	NAIC	A,B,E,F,G,H,I,J,K,L,Q
	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,L,O
		II. NAIC SUPPLEMENTS				
	3	Statement of Actuarial Opinion	3	3/1	Company	A,B,E,F,J,N
	4	Actuarial Opinion Summary	2	3/15	Company	A,B,E,F,J,N
	5	Director and Officer Insurance Coverage Supplement	2	3/1, 5/15, 8/15, 11/15	NAIC	A,B,E,F,J,L,R
	6	Insurance Expense Exhibit	2	4/1	NAIC	A,B,E,F,J,L
	7	Management Discussion & Analysis	2	4/1	Company	A,B,E,F,J
	8	Reinsurance Attestation Supplement	2	3/1	Company	A,B,E,F,G,J,L
	9	Exceptions to Reinsurance Attestation Supplement	2	3/1	Company	A,B,E,F,G,J,L
	10	Reinsurance Summary Supplement	2	3/1	NAIC	A,B,E,F,G,J,L
	11	Supplemental Compensation Exhibit	2	3/1	NAIC	A,B,E,F,J,L
	12	Supplemental Investment Risk Interrogatories	2	4/1	NAIC	A,B,E,F,J,L
		IV. AUDIT/INTERNAL CONTROL RELATED REPORTS				
	13	Request for an Exemption from Annual Financial Reporting Law	1	10/1	Company	A,B,E,J
	14	CPA Designation Letter	1	10/1	Company	A,B,E,F,J
	15	Accountant Awareness Letter	1	10/1	Company	A,B,E,F,J
	16	Request for an Exemption from Annual Financial Reporting Law's Independence of Services	1	10/1	Company	A,B,E,J
	17	Request for Relief from Lead Partner Rotation Requirement	1	11/30	Company	A,B,E,J
	18	Request for Relief from One-Year Cooling Off Period for Independent CPA	1	11/30	Company	A,B,E,J,M
	19	Request for Relief from Requirements for Audit Committees	1	11/30	Company	A,B,E,J,M
	20	Designation of Audit Committee	1	5/21	Company	A,B,E,F,J
	21	Request for Extension to File Annual Audited Financial Report	1	5/21	Company	A,B,E,J
	22	Audited Financial Reports	2#	6/1	Company	A,B,E,F,J
	23	Accountants Letter of Qualifications	2	6/1	Company	A,B,E,F,J
	24	Communication of Internal Control Related Matters from the CPA's (Noted in Audit)	2	8/1	Company	A,B,E,F,J
	25	Management's Report of Internal Control Over Financial Reporting	2	8/1	Company	A,B,E,F,J
	26	Audited Financial Reports Exemption Affidavit	2	3/1	Company	A,B,E,F,G,M
	27	Notification of Adverse Financial Condition	2	Within 5 days of receipt from CPA	Company	A,B,E,F,J
		V. STATE REQUIRED FILINGS				
	28	Corporate Governance Annual Disclosure***	1	6/1	Company	A,B,E,F,G,J
	29	Forms B and C – Holding Company Registration Statement	1	4/1	Company	A,B,E,G,J
	30	Form F – Enterprise Risk Report****	1	4/1	Company	A,B,E,G,J
	31	Premium Tax	1	3/15	State	A,D,G
	32	Signed Jurat	2		NAIC	A,B,E,G,H,I,K
	33	Pledged Asset Supplement (G.S. 58-13-25(b))	2	3/1, 5/15, 8/15, 11/15	State	A,B,E,F,G
	34	Management Agreement Supplement (G.S. 58-34-10(d))	2	3/1	State	A,B,E,F,G
	35	License Update Form	1	3/1	State	A,B,C,E,F
	36	Printed State Page Exhibit (Statutory Page 14 Data)	2	3/1	NAIC	A,B,E,F,J,L,P
	37	Affidavit for Actuarial Opinion Exemption	2	3/1	Company	A,B,E,G,J
	38	Request for Exemption from Filing Quarterly Statements	1	3/1	Company	A,B,E,G,R

*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.

NOTE: A copy of the group level Corporate Governance Annual Disclosure is to be filed with North Carolina.

****Effective July 1, 2015, North Carolina adopted the NAIC updated Holding Company Model Act, a Form F 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.

NOTE: North Carolina has not yet adopted the NAIC updated Holding Company Model Act to require a Group Capital Calculation.

The third hardcopy of the Annual Statement is only required when a company is not exempt from filing a Statement of Actuarial Opinion. In addition to the required number of hardcopies, an electronic copy of the Annual Statement, Quarterly Statements, and Audited Financial Statement is required to be submitted at financialanalysis submissions@ncdoi.gov.

NOTES AND INSTRUCTIONS (A-J APPLY TO ALL FILINGS)	
A	<p>Required Filings Contact Person:</p> <p><u>LICENSE UPDATE FORM AND ANNUAL LICENSE CONTINUATION FEES:</u> financialanalysis submissions@ncdoi.gov</p> <p><u>DOMESTIC COMPANY FILINGS:</u> financialanalysis submissions@ncdoi.gov</p> <p><u>DOMESTIC AUDITED FINANCIAL STATEMENTS AND RELATED SUPPLEMENTAL FILINGS:</u> Mr. Matt Erickson (919) 807-6641 financialanalysis submissions@ncdoi.gov</p> <p><u>PREMIUM TAX FILINGS:</u> North Carolina Department of Revenue 1-877-308-9103</p>
B	<p>Mailing Address:</p> <p>For U. S. Postal Delivery North Carolina Department of Insurance Company Services Group Financial Analysis Section 1203 Mail Service Center Raleigh, NC 27699-1203</p> <p>For Other Than U. S. Postal Service Delivery North Carolina Department of Insurance Company Services Group Financial Analysis Section 3200 Beechleaf Court Raleigh, NC 27604</p>
C	<p>Mailing Address for Filing Fees:</p> <p><u>ANNUAL LICENSE CONTINUATION FEES:</u> Detailed for your reference at the bottom of the License Update Form.</p> <p><u>ELECTRONIC PAYMENTS:</u> The Department prefers for fees to be paid electronically. For information regarding electronic payment options see:</p> <p>https://www.ncdoi.gov/insurance-industry/financial-analysis/license-update-form-and-renewal-applications</p> <p><u>CHECKS FOR FEES:</u> If not paying fees electronically, checks must include the Company Name if different than the payor on the check.</p> <p><u>Checks should be sent under separate cover along with the License Update Form to:</u></p> <p>For U. S. Postal Delivery North Carolina Department of Insurance Company Services Group Financial Analysis Section 1203 Mail Service Center Raleigh, NC 27699-1203</p> <p>For Other than US Postal Service Delivery North Carolina Department of Insurance Company Services Group Financial Analysis Section 3200 Beechleaf Court Raleigh, NC 27604</p>
D	<p>Mailing Address for Premium Tax Payments:</p> <p>For U. S. Postal Delivery</p>

		<p>North Carolina Department of Revenue Insurance Premium Tax Unit P.O. Box 25000 Raleigh, NC 27640-0300</p> <p>For Other than US Postal Service Delivery North Carolina Department of Revenue Insurance Premium Tax Unit 501 North Wilmington Street Raleigh, NC 27604</p>
E	Delivery Instructions:	<p>All filings must be RECEIVED at the appropriate address provided in Note 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 NOT accepted.</p> <p>Electronic filings will NOT be accepted by the Department in 2025. However, an electronic copy of the Annual Statement, Quarterly Statements, and Audited Financial Statement is required in addition to the hardcopy filings.</p>
F	Late Filings:	Penalties under G.S.58-2-70 may apply.
G	Original Signatures:	Original signatures are required on all filings.
H	Signature/Notarization/Certification:	<p>The following officers are required to sign the annual and quarterly statements: President, CEO, or COO; Secretary; and Treasurer or CFO.</p> <p>All signatures must be notarized and corporate seal, if any, affixed.</p>
I	Amended Filings:	<p>A properly executed Jurat page must accompany any amended pages, which must be filed within 10 days 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>
J	Exceptions from normal filings:	<p>Requests for exemptions or extensions must be submitted in writing at least 10 days prior to the indicated due date.</p> <p>For additional filing instructions regarding the audited financial statement and supplements, refer to https://www.ncdoi.gov/insurance-industry/financial-analysis/annual-financial-reporting-law</p> <p>Requests for the exemption from filing an actuarial opinion are due 10/1.</p>
K	Signed Jurat:	Annual and quarterly statements are required to be filed in hardcopy. A properly executed Jurat Page must accompany the hardcopy filings.
L	“NONE” Filings:	Follow NAIC Annual Statement Instructions.
M	Filings new, discontinued or modified materially since last year:	New – Line 18 - Request for Relief from One-Year Cooling Off Period for Independent CPA

			<p>New – Line 19 - Request for Relief from Requirements for Audit Committees</p> <p>New – Line 26 - Audited Financial Reports Exemption Affidavit</p>
	N	Statement of Actuarial Opinion:	One (1) original and two (2) copies of the actuarial opinion must be filed with this Department.
	O	Statements/Electronic Filings:	<p>Hardcopy annual and quarterly statements are required to be filed with this Department. The annual and quarterly statements must be securely bound in “book” fashion with a cover similar in color (yellow) to the required NAIC Property and Casualty annual and quarterly statement blanks.</p> <p>To be properly bound, this must be by means other than staples or clips. Annual and quarterly statements that are not properly bound will be returned.</p> <p>The Annual Statement, Quarterly Statements, and Audited Financial Statement are also required to be filed electronically at financialanalysis submissions@ncdoi.gov.</p>
	P	Statutory Page 14 Data:	A schedule should be prepared and submitted to the state of domicile for each jurisdiction in which the company has written direct business, has direct losses paid, direct losses incurred or direct losses unpaid.
	Q	Printed Investment Schedule Detail (Pages E01-E29)	If this information is provided with the bound Annual Statement, a separate unbound copy is not required.
	R	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 March 1st .

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.