

DOMESTIC RISK RETENTION GROUPS

COMPANY NAME: _____ NAIC Company Code: _____

Contact: _____ Telephone: _____

REQUIRED FILINGS IN THE STATE OF: North Carolina Filings Made During the Year 2024

(1) Checklist	(2) Line #	(3) REQUIRED FILINGS FOR THE ABOVE STATE	(4) NUMBER OF COPIES*		(5) DUE DATE	(6) FORM SOURCE **	(7) APPLICABLE NOTES
			Domestic				
			State	NAIC			
I. NAIC FINANCIAL STATEMENTS							
	1	Annual Statement (8 ½" x 14")	1	EO	3/1	NAIC	A,B,E,F,G,H,I,J,K,L,M,P
	1.1	Printed Investment Schedule detail (Pages E01-E29)	1	EO	3/1	NAIC	A,B,E,F,G,H,I,J,K,L,M,P
	2	Quarterly Financial Statement (8 ½" x 14")	1	EO	5/15, 8/15, 11/15	NAIC	A,B,E,F,G,H,I,J,K,L,M,P
II. NAIC SUPPLEMENTS							
	3	Actuarial Opinion	1	EO	3/1	Company	A,B,E,F,G,J,K,O,P
	4	Actuarial Opinion Summary	1	N/A	3/15	Company	A,B,E,F,G,J,K
	5	Cybersecurity and Identity Theft Insurance Coverage Supplement	1	EO	4/1	NAIC	A,B,E,F,G,J,K
	6	Director and Officer Insurance Coverage Supplement	1	EO	3/1,5/15,8/15,11/15	NAIC	A,B,E,F,J,K,M
	7	Exhibit of Other Liabilities By Lines of Business as Reported on Line 17 of the Exhibit of Premiums and Losses	1	EO	3/1	NAIC	A,B,E,F,J,K,M,P
	8	Insurance Expense Exhibit	1	EO	4/1	NAIC	A,B,E,F,J,K,M,P
	9	Management Discussion & Analysis	1	EO	4/1	Company	A,B,E,F,J,K,P
	10	Reinsurance Attestation Supplement	1	EO	3/1	Company	A,B,E,F,J,K,M,P
	11	Exceptions to Reinsurance Attestation Supplement	1	N/A	3/1	Company	A,B,E,F,G,J,K
	12	Reinsurance Summary Supplemental	1	EO	3/1	NAIC	A,B,E,F,G,J,K,P
	13	Risk-Based Capital Report	1	EO	3/1	NAIC	A,B,E,F,G,J,K,P
	14	Schedule SIS	1	N/A	3/1	NAIC	A,B,E,F,J,K,M,P
	15	Supplement A to Schedule T (Medical Malpractice)	1	EO	3/1,5/15,8/15,11/15	NAIC	A,B,E,F,J,K,M,P
	16	Supplemental Compensation Exhibit	1	N/A	3/1	NAIC	A,B,E,F,J,K,M
	17	Supplemental Investment Risk Interrogatories	1	EO	4/1	NAIC	A,B,E,F,J,K,M,P
III. ELECTRONIC FILING REQUIREMENTS							
	18	Annual Statement Electronic Filing	xxx	EO	3/1	NAIC	P
	19	March .PDF Filing	xxx	EO	3/1	NAIC	P
	20	Risk-Based Capital Electronic Filing	xxx	EO	3/1	NAIC	P
	21	Risk-Based Capital .PDF Filing	xxx	EO	3/1	NAIC	P
	22	Supplemental Electronic Filing	xxx	EO	4/1	NAIC	P
	23	Supplemental .PDF Filing	xxx	EO	4/1	NAIC	P
	24	Quarterly Statement Electronic Filing	xxx	EO	5/15, 8/15, 11/15	NAIC	P
	25	Quarterly .PDF Filing	xxx	EO	5/15, 8/15, 11/15	NAIC	P
	26	June .PDF Filing	xxx	EO	6/1	NAIC	P
IV. AUDIT/INTERNAL CONTROL RELATED REPORTS							
	27	Accountants Letter of Qualifications	1	EO	6/1	Company	A,B,E,F,J,P
	28	Audited Financial Reports	1	EO	6/1	Company	A,B,E,J,P
	29	Audited Financial Reports Exemption Affidavit	See Line 40	N/A	N/A	Company	
	30	Communication of Internal Control Related Matters Noted in Audit	1	EO	8/1	Company	A,B,E,F,J
	31	Independent CPA (change)	See Line 38	N/A		Company	
	32	Management's Report of Internal Control Over Financial Reporting	1	N/A	8/1	Company	A,B,E,F,J
	33	Notification of Adverse Financial Condition	1	N/A	Within 5 days of receipt from CPA	Company	A,B,E
	34	Relief from the five-year rotation requirement for lead audit partner	1	EO	3/1	Company	A,B,E,J
	35	Relief from the one-year cooling off period for independent CPA	1	EO	3/1	Company	A,B,E,J
	36	Relief from the Requirements for Audit Committees	1	EO	3/1	Company	A,B,E,J
	37	Designation of Audit Committee	1	N/A	5/21	Company	A,B,E,J

38	Request for Extension for Filing Annual Audited Financial Report	1	N/A	5/21	Company	A,B,E,J
39	CPA Designation Letter	1	N/A	10/1	Company	A,B,E,J
40	Accountant Awareness Letter	1	N/A	10/1	Company	A,B,E,J
41	Request for Exemption to File	1	N/A	10/1	Company	A,B,E,J
V. STATE REQUIRED FILINGS						
42	ORSA****	1	0	No later than 12/31	Company	A,B,E,G,J
43	Premium Tax	As required by the NC Department of Revenue	0	3/15 as required by the NC Department of Revenue	State	A,D
44	State Filing Fees	No NCDDOI Fees	0	N/A	State	N/A
45	Signed Jurat	1	0	3/1	NAIC	H,L
46	Direct Economic Impact of North Carolina Captive Insurance Companies (Form C-202)	1	0	3/1	State	None
47	Management Agreement Supplement (G.S. 58-34-10(d))	1	0	3/1	State	A,B,E,G,J
48	Forms B & C - Holding Company Registration Statement	1	0	4/1	Company	A,B,E,G,J
49	Form F-Enterprise Risk Report ***	1	0	4/1	Company	A,B,E,G,J
50	Printed State Page Exhibit (Statutory Page 14 Data)	1	0	3/1	NAIC	A,B,E,J,K,M

*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, 2015, North Carolina 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

**** Effective July 1, 2017, North Carolina adopted the NAIC updated 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. Consistent with the Form B filing requirements, 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.

NOTES AND INSTRUCTIONS (A-K APPLY TO ALL FILINGS)		
A	Required Filings Contact Person:	<p><u>ALL NCDDOI FILINGS:</u> Ms. Tuba Geredelioglu North Carolina Department of Insurance (919) 807-6163 Email: Tuba.Geredelioglu@ncdoi.gov</p> <p><u>PREMIUM TAX FILINGS:</u> Ms. Latoya Parmele North Carolina Department of Revenue (919)754-2600 Email: Latoya.Parmele@ncdor.gov</p>
B	Mailing Address:	<p><u>ALL NCDDOI FILINGS:</u> (For U. S. Postal Delivery) North Carolina Department of Insurance Captive Insurance Companies Division Attn: Tuba Geredelioglu 1203 Mail Service Center Raleigh, NC 27699-1203</p> <p>(For Other Than U. S. Postal Service Delivery) North Carolina Department of Insurance Captive Insurance Companies Division Attn: Tuba Geredelioglu 3200 Beechleaf Ct. Raleigh, NC 27604</p>
C	Mailing Address for Filing Fees:	<u>The NCDDOI does not charge any fees.</u>

D	Mailing Address for Premium Tax Payments:	<p>For U.S. Postal Delivery Ms. Latoya Parmele 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 27640</p>	
E	Delivery Instructions:	<p>All filings are to 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>	
F	Late Filings:	Penalties under G.S. 58-2-70 and 58-10-435 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, or their equivalent.</p> <p>All signatures must be notarized and the corporate seal affixed.</p>	
I	Amended Filings:	<p>Any amended pages are to be filed within 10 days of the amendment, unless some other period of time is allowed by the Commissioner and must be accompanied by a properly executed Jurat Page.</p> <p>Copies of all amendments are to also be filed with the NAIC.</p>	
J	Exceptions from normal filings:	<p>Requests for exemptions or extensions are to be submitted in writing <u>at least 10 days prior</u> to the indicated due date.</p> <p>Refer to the Annual Financial Reporting Law webpage for additional filing instructions regarding the audited financial statement and supplements, which is available at www.ncdoi.gov.</p>	
K	Bar Codes (State or NAIC):	Follow NAIC Annual Statement Instructions.	
L	Signed Jurat:	Annual and quarterly statements are to be filed in hardcopy, accompanied by a properly executed Jurat Page.	
M	NONE Filings:	Follow NAIC Annual Statement Instructions	
N	Filings new, discontinued or modified materially since last year:	None	
O	Statement of Actuarial Opinion	One (1) original of the actuarial opinion is to be filed with this Department.	
P	Statements/Electronic Filings	<p>Hardcopy Annual and Quarterly Statements are to be filed with this Department.</p> <p>All electronic filings are to be submitted to the NAIC.</p>	

**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 *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. If the date falls on a weekend, file the form in next work day.

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.