

## DOMESTIC RISK RETENTION GROUPS

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

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

REQUIRED FILINGS IN THE STATE OF: **North Carolina** Filings Made During the Year 2026

(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-E30)	1	EO	3/1	NAIC	A,B,E,F,G,H,I,J,K,L,M,P, T
	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					
	12	Actuarial Opinion	1	EO	3/1	Company	A,B,E,F,G,J,K,O,P
	13	Actuarial Opinion Summary	1	N/A	3/15	Company	A,B,E,F,G,J,K
	17	Cybersecurity Insurance Coverage Supplement	1	EO	4/1	NAIC	A,B,E,F,G,I,J,K,M,P
	18	Director and Officer Insurance Coverage Supplement	1	EO	3/1,5/15,8/15,11/15	NAIC	A,B,E,F,I,J,K,M,P
	19	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,I,J,K,M,P
	21	Insurance Expense Exhibit	1	EO	4/1	NAIC	A,B,E,F,I,J,K,M,P
	24	Management Discussion & Analysis	1	EO	4/1	Company	A,B,E,F,J,K,P
	31	Reinsurance Attestation Supplement	1	EO	3/1	Company	A,B,E,F,G,I,J,K,M,P
	32	Exceptions to Reinsurance Attestation Supplement	1	N/A	3/1	Company	A,B,E,F,G,I,J,K,M,P
	33	Reinsurance Summary Supplemental	1	EO	3/1	NAIC	A,B,E,F,G,I,J,K,M,P
	34	Risk-Based Capital Report	1	EO	3/1	NAIC	A,B,E,F,G,I,J,K,P
	35	Schedule SIS	1	N/A	3/1	NAIC	A,B,E,F,I,J,K,M,P
	36	Supplement A to Schedule T	1	EO	3/1,5/15,8/15,11/15	NAIC	A,B,E,F,I,J,K,M,P
	37	Supplemental Compensation Exhibit	1	N/A	3/1	NAIC	A,B,E,F,I,J,K,M,P
	39	Supplemental Investment Risk Interrogatories	1	EO	4/1	NAIC	A,B,E,F,I,J,K,M,P
		III. ELECTRONIC FILING REQUIREMENTS					
	61	Annual Statement Electronic Filing	xxx	EO	3/1	NAIC	P
	62	March .PDF Filing	xxx	EO	3/1	NAIC	P
	63	Risk-Based Capital Electronic Filing	xxx	EO	3/1	NAIC	P
	64	Risk-Based Capital .PDF Filing	xxx	EO	3/1	NAIC	P
	67	Supplemental Electronic Filing	xxx	EO	4/1	NAIC	P
	68	Supplemental .PDF Filing	xxx	EO	4/1	NAIC	P
	69	Quarterly Statement Electronic Filing	xxx	EO	5/15, 8/15, 11/15	NAIC	P
	70	Quarterly .PDF Filing	xxx	EO	5/15, 8/15, 11/15	NAIC	P
	71	June .PDF Filing	xxx	EO	6/1	NAIC	P
		IV. AUDIT/INTERNAL CONTROL RELATED REPORTS					
	81	Accountants Letter of Qualifications	1	EO	6/1	Company	A,B,E,F,J,P
	82	Audited Financial Reports	1	EO	6/1	Company	A,B,E,F,J,P
	83	Audited Financial Reports Exemption Affidavit	1	N/A	3/1	Company	A,B,E,G,P
	84	Communication of Internal Control Related Matters Noted in Audit	1	EO	8/1	Company	A,B,E,F,J
	85	Independent CPA (change)	See Line 95	N/A		State	
	86	Management’s Report of Internal Control Over Financial Reporting	1	N/A	8/1	Company	A,B,E,F,J
	87	Notification of Adverse Financial Condition	1	N/A	Within 5 days of receipt from CPA	Company	A,B,E,F
	88	Relief from the five-year rotation requirement for lead audit partner	1	EO	11/30	Company	A,B,E,F,J
	89	Relief from the one-year cooling off period for independent CPA	1	EO	11/30	Company	A,B,E,F,J
	90	Relief from the Requirements for Audit Committees	1	EO	11/30	Company	A,B,E,J
	93	Designation of Audit Committee	1	N/A	5/21	State	A,B,E,F,J

	94	Request for Extension for Filing Annual Audited Financial Report	1	N/A	5/21	Company	A,B,E,F,J
	95	CPA Designation Letter	1	N/A	10/1	Company	A,B,E,F,J
	96	Accountant Awareness Letter	1	N/A	10/1	Company	A,B,E,F,J
	97	Request for Exemption to File	1	N/A	10/1	Company	A,B,E,J
	<b>V. STATE REQUIRED FILINGS</b>						
	101	Forms B & C – Holding Company Registration Statement	1	0	4/1	State	A,B,E,F,G,J
	102	Form F – Enterprise Risk Report ***	1	0	4/1	State	A,B,E,F,G,J
	103	ORSA****	1	0	No later than 12/31	Company	A,B,E,F,G
	104	Premium Tax	As required by the NC Department of Revenue	0	3/15 as required by the NC Department of Revenue	State	A,D,G
	105	State Filing Fees	No NCDOT Fees	0	N/A	State	N/A
	106	Signed Jurat	1	0	3/1, 5/15, 8/15, 11/15	NAIC	A,B,E,F,G,H,I,L
	107	Group Capital Calculation*****	1	0	4/1	Company	A,B,E,F,G,J,N,S
	108	Request for Group Capital Calculation Exemption	1	0	11/1	Company	A,B,E,F,J,N,S
	109	Direct Economic Impact of North Carolina Captive Insurance Companies (Form C-202)	1	0	3/1	State	None
	110	Management Agreement Supplement (G.S. 58-34-10(d))	1	0	3/1	State	A,B,E,F,G,N
	111	Request for Exemption from Filing Actuarial Opinion	1	0	10/1	Company	A,B,E,J,N
	112	Affidavit for Actuarial Opinion Exemption	1	0	3/1	Company	A,B,E,G,N,P
	113	Printed State Page Exhibit (Statutory Page 14 Data)	1	0	3/1	NAIC	A,B,E,F,I,J,K,M,P,Q

\*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](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](http://www.naic.org/public_lead_state_report.htm).

\*\*\*\*\* Effective January 1, 2026, a Group Capital Calculation is required annually by holding company groups. Consistent with Form B filing requirements, the Group Capital Calculation 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).

		<b>NOTES AND INSTRUCTIONS (A-K APPLY TO ALL FILINGS)</b>	
	A	Required Filings Contact Person:	<p><b><u>All NCDOI Filings:</u></b>  Ms. Tuba Geredelioglu  North Carolina Department of Insurance  (919) 807-6163  Email: <a href="mailto:Tuba.Geredelioglu@ncdoi.gov">Tuba.Geredelioglu@ncdoi.gov</a></p> <p><b><u>Premium Tax Filings:</u></b>  Ms. Latoya Parmele  Mr. John Boyd  North Carolina Department of Revenue  (919)754-2600  Email: <a href="mailto:Latoya.Parmele@ncdor.gov">Latoya.Parmele@ncdor.gov</a></p>
	B	Mailing Address:	<p><b><u>ALL NCDOI Filings:</u></b>  <b>(For U. S. Postal Delivery)</b>  North Carolina Department of Insurance  Captive Insurance Companies Division  Attn: Tuba Geredelioglu  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  Captive Insurance Companies Division  Attn: Tuba Geredelioglu  3200 Beechleaf Ct.  Raleigh, NC 27604</p>
	C	Mailing Address for Filing Fees:	<b><u>The NCDOI does not charge any fees.</u></b>
	D	Mailing Address for Premium Tax Payments:	<p><b>For U.S. Postal Delivery</b>  Ms. Latoya Parmele  Mr. John Boyd  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 are to be <b><u>RECEIVED</u></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><u>NOT</u></b> accepted.</p>
	F	Late Filings:	Penalties under <b>G.S. 58-2-70</b> and <b>G.S.58-10-435</b> may apply.
	G	Original Signatures:	Original signatures are required on <b>all</b> filings.
	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, or their equivalent.</b></p> <p><b>All signatures must be notarized and the corporate seal affixed.</b></p>

I	Amended Filings:	Any amended pages are to be filed within <b>10 days</b> of the amendment, unless some other period of time is allowed by the Commissioner and must be accompanied by a properly executed Jurat Page.  Copies of <b>all</b> amendments are to also be filed with the NAIC.
J	Exceptions from normal filings:	Requests for exemptions or extensions are to be submitted in writing <u>at least 10 days prior</u> to the indicated due date.  Refer to the <b>Annual Financial Reporting Law</b> webpage for additional filing instructions regarding the audited financial statement and supplements, which is available at <a href="http://www.ncdoi.gov">www.ncdoi.gov</a> .
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:	<b>New Line 107</b> – Group Capital Calculation <b>New Line 108</b> – Group Capital Calculation Exemption Request <b>New Line 111</b> - Request for Exemption from Filing Actuarial Opinion <b>New Line 112</b> - Affidavit for Actuarial Opinion Exemption
O	Statement of Actuarial Opinion	One (1) original of the actuarial opinion is to be filed with this Department.
P	Statements/Electronic Filings	Hardcopy Annual and Quarterly Statements are to be filed with this Department.  <b>All</b> electronic filings are to be submitted to the NAIC.
Q	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. If this information is provided with the bound Annual Statement, a separate unbound copy is not required.
R	Printed Investment Schedule Detail (Pages E01-E30)	If this information is provided with the bound Annual Statement, a separate unbound copy is not required.
S	Group Capital Calculation	Pursuant to G.S. 58-19-26, insurers that are part of an insurance holding company system for which North Carolina is the lead state are required to file a Group Capital Calculation. G.S. 58-19-26(b) outlines the requirements to be exempt from filing the Group Capital Calculation filing. Additionally, insurers that do not meet the requirements of G.S. 58-19-26(b) may request a discretionary exemption pursuant to G.S. 58-19-26(f) if they meet certain other requirements.  For those insurers that are subject to the Group Capital Calculation filing, the instructions and template are available via the NAIC's website at the following address:  <b><a href="https://content.naic.org/committees/e/group-capitalcalculation-wg">https://content.naic.org/committees/e/group-capitalcalculation-wg</a></b>

**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.