



STATE OF TENNESSEE
 DEPARTMENT OF COMMERCE AND INSURANCE
 Financial Affairs Section / Analytical Unit 0576
 500 James Robertson Parkway, 10th Floor
 Nashville, Tennessee 37243-1132
 (615) 741-1670

PROPERTY & CASUALTY INSURERS

COMPANY NAME: _____ NAIC Company Code: _____

Contact: _____ Telephone: _____

REQUIRED FILINGS IN THE STATE OF: **TENNESSEE** 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		Foreign			
			State	NAIC	State			
I. NAIC FINANCIAL STATEMENTS								
	1	Annual Statement (8 1/2" x 14")	EO	EO	Jurat Only – Note L	3/1	NAIC	A-S, Y
	1.1	Printed Investment Schedule detail (Pages E01-E29)	EO	EO	xxx	3/1	NAIC	
	2	Quarterly Financial Statement (8 1/2" x 14")	EO	EO	xxx	5/15, 8/15, 11/15	NAIC	A, E-L, W, Y
	3	Protected Cell Annual Statement	EO	0	xxx	3/1	NAIC	
	4	Combined Annual Statement (8 1/2" x 14")	EO	EO	N/A	5/1	NAIC	
II. NAIC SUPPLEMENTS								
	11	Accident & Health Policy Experience Exhibit	EO	EO	xxx	4/1	NAIC	Q
	12	Actuarial Opinion	EO	EO	xxx	3/1	Company	F, P
	13	Actuarial Opinion Summary	EO	N/A	xxx	3/15	Company	
	14	Bail Bond Supplement	EO	EO	xxx	3/1	NAIC	
	15	Combined Insurance Expense Exhibit	EO	EO	N/A	5/1	NAIC	
	16	Credit Insurance Experience Exhibit	EO	EO	xxx	4/1	NAIC	R
	17	Cybersecurity and Identity Theft Insurance Coverage Supplement	EO	EO	xxx	4/1	NAIC	
	18	Director and Officer Insurance Coverage Supplement	EO	EO	xxx	3/1, 5/15, 8/15, 11/15	NAIC	
	19	Exhibit of Other Liabilities By Lines of Business as Reported on Line 17 of the Exhibit of Premiums and Losses	EO	EO	xxx	3/1	NAIC	N
	20	Financial Guaranty Insurance Exhibit	EO	EO	N/A	3/1	NAIC	
	21	Insurance Expense Exhibit	EO	EO	xxx	4/1	NAIC	
	22	Life, Health & Annuity Guaranty Association Assessable Premium Exhibit, Parts 1 and 2	EO	EO	xxx	4/1	NAIC	
	23	Long-Term Care Experience Reporting Forms	EO	EO	xxx	4/1	NAIC	
	24	Management Discussion & Analysis	EO	EO	xxx	4/1	Company	A
	25	Market Conduct Annual Statement Premium Exhibit for Year	EO	EO	xxx	3/1		N
	26	Medicare Part D Coverage Supplement	EO	EO	xxx	3/1, 5/15, 8/15, 11/15	NAIC	A
	27	Medicare Supplement Insurance Experience Exhibit	EO	EO	xxx	3/1	NAIC	
	28	Mortgage Guaranty Insurance Exhibit	EO	EO	xxx	4/1	NAIC	
	29	Premiums Attributed to Protected Cells Exhibit	EO	EO	N/A	3/1	NAIC	
	30	Private Flood Insurance Supplement	EO	EO	xxx	4/1	NAIC	
	31	Reinsurance Attestation Supplement	EO	EO	xxx	3/1	Company	
	32	Exceptions to Reinsurance Attestation Supplement	EO	N/A	xxx	3/1	Company	
	33	Reinsurance Summary Supplemental	EO	EO	xxx	3/1	NAIC	
	34	Risk-Based Capital Report	EO	EO	N/A	3/1	NAIC	
	35	Schedule SIS	EO	N/A	N/A	3/1	NAIC	
	36	Supplement A to Schedule T	EO	EO	xxx	3/1, 5/15, 8/15, 11/15	NAIC	
	37	Supplemental Compensation Exhibit	EO	N/A	N/A	3/1	NAIC	
	38	Supplemental Health Care Exhibit (Parts 1 and 2)	EO	EO	xxx	4/1	NAIC	
	39	Supplemental Investment Risk Interrogatories	EO	EO	xxx	4/1	NAIC	
	40	Supplemental Schedule for Reinsurance Counterparty Reporting Exception – Asbestos and Pollution Contracts	EO	EO	xxx	3/1	NAIC	

(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		Foreign			
			State	NAIC	State			
	41	Trusteed Surplus Statement	EO	EO	xxx	3/1, 5/15, 8/15, 11/15	NAIC	
		III. ELECTRONIC FILING REQUIREMENTS						
	61	Annual Statement Electronic Filing	EO	EO	xxx	3/1	NAIC	
	62	March .PDF Filing	EO	EO	xxx	3/1	NAIC	
	63	Risk-Based Capital Electronic Filing	EO	EO	N/A	3/1	NAIC	
	64	Risk-Based Capital .PDF Filing	EO	EO	N/A	3/1	NAIC	
	65	Combined Annual Statement Electronic Filing	EO	EO	xxx	5/1	NAIC	
	66	Combined Annual Statement .PDF Filing	EO	EO	xxx	5/1	NAIC	
	67	Supplemental Electronic Filing	EO	EO	xxx	4/1	NAIC	
	68	Supplemental .PDF Filing	EO	EO	xxx	4/1	NAIC	
	69	Quarterly Statement Electronic Filing	EO	EO	xxx	5/15, 8/15, 11/15	NAIC	
	70	Quarterly .PDF Filing	EO	EO	xxx	5/15, 8/15, 11/15	NAIC	
	71	June .PDF Filing	EO	EO	xxx	6/1	NAIC	
		IV. AUDIT/INTERNAL CONTROL RELATED REPORTS						
	81	Accountants Letter of Qualifications	EO	EO	N/A	6/1	Company	A
	82	Audited Financial Reports	EO	EO	xxx	6/1	Company	A
	83	Audited Financial Reports Exemption Affidavit	EO	N/A	N/A		Company	A
	84	Communication of Internal Control Related Matters Noted in Audit	EO	EO	N/A	8/1	Company	A
	85	Independent CPA (change)	EO	N/A	N/A	Within 5 days	Company	A
	86	Management's Report of Internal Control Over Financial Reporting	EO	N/A	N/A	8/1	Company	A
	87	Notification of Adverse Financial Condition	EO	N/A	N/A	Within 10 days of CPA discovery	Company	A
	88	Relief from the five-year rotation requirement for lead audit partner	EO	EO	xxx	3/1	Company	A
	89	Relief from the one-year cooling off period for independent CPA	EO	EO	xxx	3/1	Company	A
	90	Relief from the Requirements for Audit Committees	EO	EO	xxx	3/1	Company	A
	91	Request to File Consolidated Audited Annual Statements	EO	N/A	N/A	3/1	Company	A
	92	Request for Exemption to File Management's Report of Internal Control Over Financial Reporting	EO	N/A	N/A	3/1	Company	A
		V. STATE REQUIRED FILINGS***						
	101	Corporate Governance Annual Disclosure***	EO	0	0	6/1	Company	A
	102	Filings Checklist (with Column 1 completed)	EO	0	N/A	3/1	State	
	103	Form B-Holding Company Registration Statement	EO	0	N/A	4/30	Company	A, U
	104	Form F-Enterprise Risk Report ****	EO	0	N/A	4/30	Company	A, U
	105	ORSA *****	EO	0	N/A	Case-By-Case	Company	
	106	Premium Tax	1	0	1	3/1, 6/1, 8/20, 12/1	State	A, D, T
	107	State Filing Fees	1	0	1	3/1	State	C, D
	108	Signed Jurat	EO	0	EO Only in Annual Stmt	3/1	NAIC	F, G, L
	109	Group Capital Calculation (File with lead state only)	EO	0	0	4/30	NAIC	AA
	110	Certificate of Compliance for Advertising Life, Accident & Health Advertising	EO	0	EO	3/1	State	M, V
	111	Credit Insurance Compensation to Creditors Affidavit	EO	0	EO	3/1	State	M, S
	112	Insurance Data Security Law Compliance Certification or Exemption Certification	EO	0	N/A	4/15	State	Z

***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.**

******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**

*******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**

NOTES AND INSTRUCTIONS (A-K APPLY TO ALL FILINGS)		
A	<p>Required Filings Contact Person:</p> <p>Property & Casualty Insurance Company Contact Person:</p> <p>Premium Tax Filing Questions:</p>	<p>Hui Wattanaskolpant, (615) 253-2958 Hui.Wattanaskolpant@tn.gov</p> <p>Kim Blaylock, (615) 532-7567 Kim.Blaylock@tn.gov</p>
B	Mailing Address:	<p>State of Tennessee Department of Commerce and Insurance Financial Affairs Section / Analytical Unit 0576 500 James Robertson Parkway, 10TH Floor Nashville, Tennessee 37243-1132 (615) 741-1670</p>
C	<p>Mailing Address for Filing Fees:</p> <p>T.C.A. § 56-4-101 provides for a \$515.00 Annual Statement filing fee. Please <u>do not</u> enclose this fee with the Annual Statement.</p>	<p>This fee is included on the premium tax return and should be submitted through OPTins.</p>
D	Mailing Address for Premium Tax Payments:	<p>OPTins is mandatory with electronic tax filings. Click Here to Participate.</p>
E	<p>Delivery Instructions:</p> <p>E1. Premium tax delivery instructions A tax return with payment must be submitted via OPTins on or before March 1st to be considered a timely filing. Please note the statutes do not allow a waiver of a late payment of penalty.</p> <p>E2. Annual statement delivery instructions Due to the Insurance Bulletin 20-06, the hard copy and original signature filing requirements are currently waived. Companies are expected to make all filings electronically in lieu of hard copy filings. TDCI requests electronic communication be used by companies on all financial related communication, rather than relying on hard copy mail.</p> <p>A properly signed and notarized Jurat page is the only Annual Statement requirement for foreign companies filing electronically with the NAIC. Please submit a signed Jurat Page in PDF by e-mailing it to jurat.page@tn.gov with the company's name and NAIC number in the e-mail subject line.</p>	
F	<p>Late Filings:</p> <p>To be timely, filings must be received electronically on or before March 1st. Tennessee DOES NOT recognize filing extensions for Annual Statements.</p> <p>An example of an <i>incomplete</i> filing is one that does not adhere to the requirements in <u>one or more</u> of the following sections: G, H, L, M, O, or P.</p> <p>In addition, electronic filings must be made with the NAIC by March 1st to be considered timely per Tenn. Comp. R. & Regs. 0780-01-37-.08.</p>	<p>Late or incomplete filings are assessed a \$100.00 per day late or incomplete filing penalty, pursuant to T.C.A. § 56-1-502.</p>
G	<p>Original Signatures:</p> <p>The original (wet) ink signature requirement is currently waived. The Companies are expected to make all filings electronically in lieu of hard copy filings.</p>	<p>Due to the Insurance Bulletin 20-06, the hard copy and original signature filing requirements are currently waived. Companies are expected to make all filings electronically in lieu of hard copy filings.</p>

H	Signature/Notarization/Certification:		The original signatures requirement, including an original notary signature requirement, is currently being waived due to the Insurance Bulletin 20-06 .
I	Amended Filings:		An explanation of the amendment is required. An amended financial statement filing requires a jurat page with signatures and notary .
J	Exceptions from normal filings:		Due to the Insurance Bulletin 20-06 , the hard copy and original signature filing requirements are currently waived. Companies are expected to make all filings electronically in lieu of hard copy filings .
K	Bar Codes (State or NAIC):		NAIC bar codes instructions
L	Signed Jurat: Due to the Insurance Bulletin 20-06 , the hard copy and original signature filing requirements are currently waived. Companies are expected to make all filings electronically in lieu of hard copy filings. A properly signed and notarized Jurat Page is the only Annual Statement requirement for foreign companies filing electronically with the NAIC. Please submit a signed Jurat Page by e-mailing it to jurat.page@tn.gov with the company's name and NAIC number in the e-mail subject line		T.C.A. § 56-1-501 requires the financial statement be subscribed and sworn to by the President and Secretary, or in their absence, two (2) principal officers. If the statement is signed by anyone other than the President and Secretary, an affidavit must be included stating that such person is a principal officer elected by the board of directors.
M	NONE Filings:		NAIC Annual Statement Instructions. Blank exhibits or schedules will result in an interpretation that an incomplete filing was submitted and will be subject to filing penalties.
N	Filings new, discontinued or modified materially since last year:		Item# 19, Exhibit of Other Liabilities By Lines of Business as Reported on Line 17 of the Exhibit of Premiums and Losses, and Item 25, Market Conduct Annual Statement Premium, are the new filings.
O	Size, printing standards, numbering & binding:		The NAIC Annual Statement Instructions provide guidance on printing standards, statement layout, and required binding.
P	Actuarial Opinion:		The opinion must bear a signature and must be completed by a Qualified Actuary. If an Actuarial Opinion does not contain a signature, the filing will be subject to the penalties noted in Note F.
Q	A&H Policy Experience Exhibit: Please contact Stephanie.Cope@tn.gov , if there is any question.		Submit via e-mail to Stephanie.Cope@tn.gov .
R	Credit Insurance Experience Exhibit: Please contact Stephanie.Cope@tn.gov , if there is any question.		Submit via e-mail to Stephanie.Cope@tn.gov .
S	Credit Insurance Compensation to Creditor's Affidavit:		This form is required by T.C.A. § 56-7-914 and must accompany annual statement filed on or before March 1 st . Submit electronically to jurat.page@tn.gov .
T	Late payment of Premium Taxes: All delinquencies shall be charged interest of ten percent (10%) per annum from the date the amount was due and paid, pursuant to		In addition to the amount of taxes, premium taxes will be assessed five percent (5%) for the first month, or fractional part thereof, an additional five percent (5%) for the second month, or fractional part thereof, and a penalty

		T.C.A. § 56-4-216.	thereafter of one half of one percent (0.5%) per month.
U		Holding Company Registration Statement (Forms B and C) and Enterprise Risk Report (Form F): Deadline is April 30th.	Foreign companies are NOT required to file if the domiciliary state laws are substantially similar to Tennessee’s T.C.A. Title 56, Chapter 11.
V		Certificate of Compliance for Advertising Life, Accident, and Health Advertising:	An affidavit from the company regarding compliance with the rule is acceptable, pursuant to Tenn. Comp. R. & Regs. 0780-01-08-.17. Submit electronically to jurat.page@tn.gov .
W		Quarterly Financial Statement (8 ½” x 14”):	Foreign — File with the NAIC only . Domestic — Required to file.
X		Exemptions:	Annual Statements — Not Allowed. Audited Statements — If approved by domiciliary state; Must file by June 1. Actuarial Opinion — Must file by Dec 1. Insurance Data Security – Must file by April 15.
Y		Foreign Company Filings: Reference: <u>Tenn. R & Reg. 0780-01-37-.08 (1) and (3)</u>	Annual Statements: A Jurat Page only with signatures electronically submitted to jurat.page@tn.gov . (An insurance group can file multiple electronic copies of Jurat Page for each licensed company together in one e-mail to jurat.page@tn.gov .) Also, file statements electronically with the NAIC. Quarterly Statements: No filing required if filing electronically with the NAIC.
Z		Insurance Data Security Law Compliance Certification or Exemption Certification	Reference: https://www.tn.gov/commerce/insurance/comp-any-resources/cybersecurity.html
AA		Group Capital Calculation	Reference: https://content.naic.org/cipr-topics/group-capital-calculation

**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 submitting 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.

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