

REINSURANCE

COMPANY NAME: _____ NAIC Company Code: _____

Contact: _____ Telephone: _____

REQUIRED FILINGS IN THE STATE OF: _____ Filings Made During the Year _____

(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
			Domestic		Foreign			
			State	NAIC	State			
I. NAIC FINANCIAL STATEMENTS								
	1	Annual Statement (8 1/2" x 14")	1	EO	xxx	3/30	NAIC	Please, read Notes A to K and the general instructions within the form.
	1.1	Printed Investment Schedule detail (Pages E01-E27)	1	EO	xxx	3/30	NAIC	
	2	Quarterly Financial Statement (8 1/2" x 14")	1	EO	xxx	5/17, 8/16, 11/15	NAIC	
	3	Protected Cell Annual Statement	1	0	xxx	3/30	NAIC	
	4	Combined Annual Statement (8 1/2" x 14")	1	EO	xxx	5/31	NAIC	
II. NAIC SUPPLEMENTS								
	10	Accident & Health Policy Experience Exhibit	1	EO	xxx	3/30	NAIC	
	11	Actuarial Opinion Summary	1	N/A	xxx	3/30	Company	
	12	Combined Insurance Expense Exhibit	1	EO	xxx	5/31	NAIC	
	13	Credit Insurance Experience Exhibit	1	EO	xxx	3/30	NAIC	
	14	Exceptions to Reinsurance Attestation Supplement	1	N/A	xxx	3/30	Company	
	15	Financial Guaranty Insurance Exhibit	1	EO	xxx	3/30	NAIC	
	16	Investment Risk Interrogatories	1	EO	xxx	3/30	NAIC	
	17	Insurance Expense Exhibit	1	EO	xxx	3/30	NAIC	
	18	Long Term Care Experience Reporting Forms	1	EO	xxx	3/30	NAIC	
	19	Management Discussion & Analysis	1	EO	xxx	3/30	Company	
	20	Medicare Supplement Insurance Experience Exhibit	1	EO	xxx	3/30	NAIC	
	21	Medicare Part D Coverage Supplement	1	EO	xxx	3/30, 5/17, 8/16, 11/15	NAIC	
	22	Premiums Attributed to Protected Cells Exhibit	1	EO	xxx	3/30	NAIC	
	23	Reinsurance Attestation Supplement	1	EO	xxx	3/30	Company	
	24	Reinsurance Summary Supplemental	1	EO	xxx	3/30	NAIC	
	25	Risk-Based Capital Report	1	EO	xxx	3/30	NAIC	
	26	Schedule SIS	1	N/A	N/A	3/30	NAIC	
	27	Statement of Actuarial Opinion	1	EO	xxx	3/30	Company	
	28	Supplement A to Schedule T	1	EO	xxx	3/30, 5/17, 8/16, 11/15	NAIC	
	29	Supplemental Compensation Exhibit	1	N/A	N/A	3/30	NAIC	
	30	Trusted Surplus Statement	1	EO	xxx	3/30, 5/17, 8/16, 11/15	NAIC	
III. ELECTRONIC FILING REQUIREMENTS								
	40	Annual Statement Electronic Filing	xxx	1	xxx	3/1	NAIC	
	41	March .PDF Filing	xxx	1	xxx	3/1	NAIC	
	42	Risk-Based Capital Electronic Filing	xxx	1	N/A	3/1	NAIC	
	43	Risk-Based Capital .PDF Filing	xxx	1	N/A	3/1	NAIC	
	44	Combined Annual Statement Electronic Filing	xxx	1	xxx	5/1	NAIC	
	45	Combined Annual Statement .PDF Filing	xxx	1	xxx	5/1	NAIC	
	46	Supplemental Electronic Filing	xxx	1	xxx	4/1	NAIC	
	47	Supplemental .PDF Filing	xxx	1	xxx	4/1	NAIC	
	48	Quarterly Statement Electronic Filing	xxx	1	xxx	5/17, 8/16, 11/15	NAIC	
	49	Quarterly .PDF Filing	xxx	1	xxx	5/17, 8/16, 11/15	NAIC	
	50	June .PDF Filing	xxx	1	xxx	6/1	NAIC	
IV. AUDITED FINANCIAL STATEMENTS								
	61	Accountants Letter of Qualifications	1	N/A	N/A	6/30	Company	
	62	Audited Financial Statements	1	EO	xxx	6/30	Company	
	63	Audited Financial Statements Exemption Affidavit	1	N/A	N/A	6/30	Company	
	64	Independent CPA	1	N/A	N/A	6/30	Company	
	65	Notification of Adverse Financial Condition	1	N/A	N/A	6/30	Company	
	66	Report of Significant Deficiencies in Internal Controls	1	N/A	N/A	6/30	Company	
	67	Request for Exemption to File	1	N/A	N/A	6/30	Company	
	68	Request to File Consolidated Audited Annual Statements	1	N/A	N/A	6/30	Company	
V. STATE REQUIRED FILINGS								
	101	Certificate of Compliance	0	0	1	3/30	State	
	102	Certificate of Deposit	0	0	1	3/30	State	O
	103	Filings Checklist (with Column 1 completed)	1	0	1		State	Q
	104	Premium tax	0	0	0		State	
	105	State Filing Fees	N/A	0	0		State	
	106	Signed Jurat	1	xxx	1	3/30	NAIC	L
	107	Certificate of Investment in Puerto Rico Securities	1	xxx	1	3/30	State	P
	108	State Page for Puerto Rico	0	xxx	0	3/30	NAIC	

	109	Report of Reinsurance Assumed from PR Domestic Insurers	1	xxx	1	3/30	State	R
	110	Report of Reinsurers not Organized in the United States and Authorized to Transact Reinsurance Business in Puerto Rico	0	0	1	3/30	State	S
	111	Application for Certificate of Authority Renewal	1	0	1	5/21	State	See general instructions on the form.

***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.**

		NOTES AND INSTRUCTIONS (A-K APPLY TO ALL FILINGS)	
	A	Required Filings Contact Person:	Sugeil M Díaz Serrano (787) 304-8686 ext. 6604 sdiaz@ocs.gobierno.pr
	B	Mailing Address:	Office of the Commissioner of Insurance of Puerto Rico: B5 Tabonuco Street Suite 216 PMB 356 Guaynabo, PR 00968-3029 If using UPS or FEDEX delivery services, please sent to: GAM Tower Urb. Caparra Hills Ind. Park 2 Tabonuco Street Suite 400 (Floor 4) Guaynabo, PR 00968-3020
	C	Mailing Address for Filing Fees:	N/A
	D	Mailing Address for Premium Tax Payments:	Office of the Commissioner of Insurance of Puerto Rico B5 Tabonuco Street Suite 216 PMB 356 Guaynabo, PR 00968-3029
	E	Delivery Instructions:	All required filings must be physically received no later than the due date. If due date fall on weekend or holiday, then the deadline is extended to the next business day. Postmark date does not constitute received date. Those forms allowed to be filed electronically must be sent to the e-mail address specified in the corresponding note and instruction included within this checklist. Electronic form filing must also comply with the established due dates. If using UPS or FEDEX delivery services, please sent to: GAM Tower Urb. Caparra Hills Ind. Park 2 Tabonuco Street Suite 400 (Floor 4) Guaynabo, PR 00968-3020
	F	Late Filings:	The Commissioner might issue an order imposing fines for late filing.
	G	Original Signatures:	Original signatures required an all filings that require signatures.

	H	Signature/Notarization/Certification:	Notarized signatures are required for President, Secretary and Treasurer.
	I	Amended Filings:	Amended items must be filed with a complete explanation of each amendment. If there are signature requirements for the original filing, the same requirements apply to any amendment.
	J	Exceptions from normal filings:	
	K	Bar Codes (State or NAIC):	
	L	Signed Jurat:	Puerto Rico waives foreign reinsurers from filing printed annual and quarterly statements and supplements. Previously, the OCS required an Affidavit of Filing and Financial Statement Attestation. This requirement has been substituted by a Signed Jurat, the same as the requirements for the annual and quarterly statement Jurat. In the event that you amend any financial data, a new Signed Jurat is required.
	M	NONE Filings:	
	N	Filings new, discontinued or modified materially since last year:	Foreign reinsurers are required to file the NAIC State Page for Puerto Rico in lieu of the financial statement hardcopy in Puerto Rico (See Note R). Reinsurance must also file the Report of Reinsurance Assumed from PR Domestic Insurers (See Note S)
	O	Certificate of Deposit	A Certificate of Deposit should be a certification of funds on deposit for the protection of all policyholders. Foreign insurers must submit a .PDF copy of their qualified funds deposited in their State of Domicile to: estadisticas.depositos@ocs.gobierno.pr .
	P	Certification of Investments in Puerto Rico	Complete the form posted. Send: hard copy with signatures (see Note G).
	Q	Foreign Company filings	Foreign companies must only file hard copy of statements, upon written request. In some cases, Foreign reinsurers can also opt for Alternative Filing as a substitute for hard copies. Forms that qualify for alternative filing are: Certificate of Deposit, Certificate of Investments in Puerto Rico Securities, Report of Reinsurance Assumed from Puerto Rico Domestic Insurers and the Report of Reinsurers not Organized in the United States and Authorized to Transact Reinsurance Business in Puerto Rico. Please, read form directions for electronic mailing instructions and

			details.
	R	Report of Reinsurance Assumed from PR Domestic Insurers	<p>Specify the name of the insurer and the amount of reinsurance assumed from each Puerto Rico domestic insurer. Each file includes three (3) tables:</p> <ol style="list-style-type: none"> 1. Life 2. Disability 3. Property & Casualty. <p>In the Property & Casualty table Reinsurers must specify, in different columns, the amount of reinsurance related to catastrophic, non catastrophic and liability. Please sign (see note G) and send by electronic mail in MS Excel format to: estadisticas.reaseguro@ocs.gobierno.pr</p>
	S	Report of Reinsurers not Organized in the United States and Authorized to Transact Reinsurance Business in Puerto Rico	<p>Each Non-US Reinsurer must include the following items selected from its Financial Statement: Invested Assets, Total Assets, Unearned Premiums Reserves, Other Liabilities, Total Liabilities and Surplus as Regard to Policyholders. Please sign (see note G) and send by electronic mail in MS Excel format to: estadisticas.reaseguro@ocs.gobierno.pr</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 include filing via the Internet or filing via diskette with the NAIC. Companies that file with the NAIC via the Internet are not required to submit diskettes 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.

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 (E) 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 (EX4) 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.