

PROPERTY & CASUALTY INSURERS

COMPANY NAME: _____ NAIC Company Code: _____

Contact: _____ Telephone: _____

REQUIRED FILINGS IN THE STATE OF: Puerto Rico Filings Made During the Year 2017

(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 ½" x 14")	1	EO	0	3/1	NAIC	
	1.1	Printed Investment Schedule detail (Pages E01-E27)	1	EO	xxx	3/1	NAIC	
	2	Quarterly Financial Statement (8 ½" x 14")	1	EO	0	5/15, 8/15, 11/15	NAIC	
	3	Protected Cell Annual Statement	1	0	xxx	3/1	NAIC	
	4	Combined Annual Statement (8 ½" x 14")	1	EO	0	5/1	NAIC	
II. NAIC SUPPLEMENTS								
	11	Accident & Health Policy Experience Exhibit	1	EO	0	4/1	NAIC	
	12	Actuarial Opinion	1	EO	0	3/1	Company	
	13	Actuarial Opinion Summary	1	N/A	0	3/15	Company	
	14	Bail Bond Supplement	1	EO	0	3/1	NAIC	
	15	Combined Insurance Expense Exhibit	1	EO	0	5/1	NAIC	
	16	Credit Insurance Experience Exhibit	1	EO	xxx	4/1	NAIC	
	17	Cybersecurity and Identity Theft Insurance Coverage Supplement	1	EO	0	4/1	NAIC	
	18	Director and Officer Insurance Coverage Supplement	1	EO	0	3/1, 5/15, 8/15, 11/15	NAIC	
	19	Financial Guaranty Insurance Exhibit	1	EO	0	3/1	NAIC	
	20	Insurance Expense Exhibit	1	EO	xxx	4/1	NAIC	
	21	Long-Term Care Experience Reporting Forms	1	EO	xxx	4/1	NAIC	
	22	Management Discussion & Analysis	1	EO	0	4/1	Company	
	23	Medicare Part D Coverage Supplement	1	EO	0	3/1, 5/15, 8/15, 11/15	NAIC	
	24	Medicare Supplement Insurance Experience Exhibit	1	EO	xxx	3/1	NAIC	
	25	Premiums Attributed to Protected Cells Exhibit	1	EO	0	3/1	NAIC	
	26	Reinsurance Summary Supplemental	1	EO	xxx	3/1	NAIC	
	27	Reinsurance Attestation Supplement	1	EO	xxx	3/1	Company	
	28	Exceptions to Reinsurance Attestation Supplement	1	N/A	xxx	3/1	Company	
	29	Risk-Based Capital Report	1	EO	0	3/1	NAIC	
	30	Schedule SIS	1	N/A	N/A	3/1	NAIC	
	31	Supplement A to Schedule T	1	EO	0	3/1, 5/15, 8/15, 11/15	NAIC	
	32	Supplemental Compensation Exhibit	1	N/A	N/A	3/1	NAIC	
	33	Supplemental Health Care Exhibit (Parts 1, 2 and 3)	1	EO	0	4/1	NAIC	
	34	Supplemental Health Care Exhibit's Allocation Report Supplement	1	EO		4/1	NAIC	
	35	Supplemental Investment Risk Interrogatories	1	EO		4/1	NAIC	
	36	Supplemental Schedule for Reinsurance Counterparty Reporting Exception – Asbestos and Pollution Contracts	1	EO		3/1	NAIC	
	37	Trusteed Surplus Statement	1	EO	xxx	3/1, 5/15, 8/15, 11/15	NAIC	
III. ELECTRONIC FILING REQUIREMENTS								
	61	Annual Statement Electronic Filing	xxx	EO	xxx	3/1	NAIC	
	62	March .PDF Filing	xxx	EO	xxx	3/1	NAIC	
	63	Risk-Based Capital Electronic Filing	xxx	EO	N/A	3/1	NAIC	
	64	Risk-Based Capital .PDF Filing	xxx	EO	N/A	3/1	NAIC	
	65	Combined Annual Statement Electronic Filing	xxx	EO	xxx	5/1	NAIC	
	66	Combined Annual Statement .PDF Filing	xxx	EO	xxx	5/1	NAIC	
	67	Supplemental Electronic Filing	xxx	EO	xxx	4/1	NAIC	
	68	Supplemental .PDF Filing	xxx	EO	xxx	4/1	NAIC	
	69	Quarterly Statement Electronic Filing	xxx	EO	xxx	5/15, 8/15, 11/15	NAIC	
	70	Quarterly .PDF Filing	xxx	EO	xxx	5/15, 8/15, 11/15	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			
	71	June .PDF Filing	xxx	EO	xxx	6/1	NAIC	
		IV. AUDIT/INTERNAL CONTROL RELATED REPORTS						
	81	Accountants Letter of Qualifications	1	EO	N/A	6/1	Company	
	82	Audited Financial Reports	1	EO	N/A	6/1	Company	
	83	Audited Financial Reports Exemption Affidavit	1	N/A	N/A		Company	
	84	Communication of Internal Control Related Matters Noted in Audit	1	EO	N/A	8/1	Company	
	85	Independent CPA (change)	1	N/A	N/A		Company	
	86	Management's Report of Internal Control Over Financial Reporting	1	N/A	N/A	8/1	Company	
	87	Notification of Adverse Financial Condition	1	N/A	N/A		Company	
	88	Relief from the five-year rotation requirement for lead audit partner	1	EO	0	3/1	Company	
	89	Relief from the one-year cooling off period for independent CPA	1	EO	0	3/1	Company	
	90	Relief from the Requirements for Audit Committees	1	EO	0	3/1	Company	
	91	Request to File Consolidated Audited Annual Statements	1	N/A	N/A	3/1	Company	
	92	Request for Exemption to File Management's Report of Internal Control Over Financial Reporting	1	N/A	N/A	3/1	Company	
		V. STATE REQUIRED FILINGS***						
	101	Certificate of Compliance	1	0	1	3/31	State	
	102	Certificate of Deposit	1	0	1	3/31	State	
	103	Filings Checklist (with Column 1 completed)	1	0	1	3/31	State	
	104	Form B-Holding Company Registration Statement	1	0	0	3/31	Company	
	105	Form F-Enterprise Risk Report ***	1	0	0	3/31	Company	
	106	ORSA ****	1	0	0	3/31	Company	
	107	Premium Tax	1	0	1	3/31	State	
	108	State Filing Fees	0	0	0	3/31	State	
	109	Signed Jurat	xxx	0	0	3/31	NAIC	
	110	Certificate of Investment in Puerto Rico Securities	1	xxx	1	3/31	State	
	111	State Page for Puerto Rico	1	xxx	1	3/31	NAIC	S
	112	Employment Survey ("Número de Empleos Directos Generados en Puerto Rico")	1	0	0	3/31	State	W
	113	Annual Report of Contingent Commissions Paid to General Agents and Authorized Representatives.	1	0	1	3/31	State	X
	114	Solicitud de Exención de Contribución sobre Primas	1	0	0	2/1	State	Z
	115	Preliminary Report of Unclaimed Funds due al December 31 of the previous year	1	0	1	5/3	State	AA
	116	Final Report of Unclaimed Funds and payment of those funds that ceased to be unclaimed	1	0	1	12/20	State	AA
	117	Application for Certificate of Authority Renewal	1	0	1	5/21	State	See general instructions on the form
	118	Verificación del Cumplimiento de la Adquisición de Protección para Cubrir la Exposición Catastrófica	1	0	0	3/31	State	AC
	119	Informe de la experiencia desarrollada por Planes de Mercadeo Masivo	1	0	1	3/31	State	AD
	120	Report of Amounts Recovered on Assessments Paid to the Puerto Rico Property and Casualty Insurance Guaranty Association	1	0	1	9/15 & 2/15	State	AE
	121	Statistical Report on Single Interest Automobile Physical Damage Insurance Business	1	0	1	See instructions on the form.	State	AF
	122	Report of Reinsurance Assumed from PR Domestic Insurers	1	xxx	1	3/30	State	AG
	123	Relación de Accionistas	1	0	0	3/31	State	AH
	124	Certificate of Investment in Puerto Rico Securities	1	xxx	1	3/31	State	
	125	State Page for Puerto Rico	1	xxx	1	3/31	NAIC	S
	126	Request for Statistical Information on Motor Vehicle Claims	1	0	1	6/30	State	AI

*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 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 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. 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:	Sugeil M. Díaz Serrano (787) 304-8686 ext. 6604 sdiaz@ocs.pr.gov
	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.
	F	Late Filings:	The Commissioner might issue an order imposing fines due to late filing. This rule applies to every document.
	G	Original Signatures:	Original signatures required on all filings that require signatures. Electronic signature is required on all documents sent by electronic mail.
	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:	
	M	NONE Filings:	
	N	Filings new, discontinued or modified materially since last year:	Beginning in 2010, the Affidavit of Filing and Financial Statement Attestation will be replaced by the Signed Jurat. Please, verify each instruction, since forms are continuously updated.
	O	Certificate of Deposit	A Certificate of Deposit should be a certification of funds on deposit for the protection of all policyholders. Foreign Insurers domiciled in a State which has reciprocity agreement with Puerto Rico, must instead submit to this Office, a .PDF copy of their qualified funds deposited in their State of Domicile. (see Note B).
	P	Certification of Investments in Puerto Rico	A hard copy or an electronic version can be sent, along with the official company seal and all required signatures (see Note G). If sending an electronic version, please label it OCS_CI_2009 and send to this Office. (see Note B).
	Q	Foreign Company Filings	As a general rule, Foreign companies are required to file hard copies of statements only to the mailing address specified in Note B. In some cases, Foreign P&C insurers can opt for Alternative Filing as a substitute for hard copies. Forms that qualify for alternative filing are: the Report of Medical Professional Liability Claims, Report of Reinsurance Assumed from PR Domestic Insurers and the Employment Survey. Please, read form instructions for electronic mailing instructions and details.
	R	Actuarial Opinion Summary	All property and casualty insurers must submit with the annual statement filings the actuarial opinion summary as requested by NAIC. This is a confidential document not subject to public inspection.
	S	State Page for Puerto Rico	Foreign insurers authorized to do business in Puerto Rico and exempted from filing a hard copy of their annual statements in our Office, instead they must file a hard copy of the NAIC State

			Page for Puerto Rico.
T	Annual Statement		<p>Besides the hard copy, domestic insurers must also file an electronic version of the annual statement to <u>***</u> or mail it in a CD or DVD version to this Office.</p> <p>Foreign insurers organized in the United States, or with port of entry in one of the states of the United States, do not have to submit to this Office the hard copy and electronic filing of the annual statement.</p> <p>Foreign insurers not organized in the United States that do not file electronically to the NAIC, must submit a hardcopy of their annual statements. All such foreign insurers that elect to file an annual statement pertaining only to their United States business, must also include detailed information regarding their Puerto Rico affairs and transactions.</p>
V	Bail Bond Supplement		Only reporting entities writing bail bond coverage are required to complete this NAIC supplement.
W	Employment Survey (“Número de Empleos Directos Generados en Puerto Rico”)		CN-2014-169-AF
X	Annual Report of Contingent Commissions Paid to General Agents and Authorized Representatives.		Only applies to domestic and foreign insurers authorized in Property and Casualty. (See general instructions included within the form AP-R84-2009).
Z	Solicitud de Exención de Contribución sobre Primas		Domestic insurers and HMO’s only. See general instructions on the form.
AA	Report of Unclaimed Funds due as of December 31 of the previous year		All Domestic and Foreign Insurers. (See General Instructions on forms FNR-001, FNR-002, FNR-004 y FNR-005). Due dates are May 3, 2010 for the Preliminary Report of Unclaimed Funds due as December 31 of the previous year and December 20 for the Final Report of Unclaimed Funds and payment of those funds that ceased to be unclaimed.
AC	Verificación del Cumplimiento de la Adquisición de Protección para Cubrir la Exposición Catastrófica		Todos los Aseguradores Del País de Propiedad y Contingencia autorizados a hacer negocios en Puerto Rico. Vea instrucciones en el formulario.
AD	Informe de la experiencia desarrollada por planes de mercadeo masivo		Domestic P&C Insurers and General Agents and Managers authorized to market P&C insurance in Puerto Rico under mass marketing plans as of December 31. Please, see general instructions on the form.
AE	Report of Amounts Recovered on Assessments Paid to the Puerto Rico Property and Casualty Insurance Guaranty Association		Circular Letter E-05-1651-2002 of May 3, 2002 and Ruling Letter N-AE-07-12-2002 dated on July 12, 2002 require that all Property & Casualty insurers authorized to transact business in Puerto Rico shall have to file each semester of a

			<p>calendar year, in the prescribed form, the Reports of Amounts Recovered on Assessments Paid to the Puerto Rico Property and Casualty Insurance Guaranty Association. These reports must be filed at this Office within a period of 45 days after the end of each semester.</p> <p>Please refer to Chapter 38 of the Puerto Rico Insurance Code and the referred regulations letters.</p>
	AF	Statistical Report on Single Interest Automobile Physical Damage Insurance Business	<p>All Domestic P&C Insurers authorized to transact single interest automobile physical damage insurance must submit to the Office of the Commissioner of Insurance of Puerto Rico no later than the last day of February of the year following the completion of the annual period of the report.</p> <p>To this effect, insurers must use the enclosed forms (AP-SI-2007 and AP-SI-C-2007) together with the corresponding sworn statement (AP-SI-SS-2007).</p> <p>Please note that in form number AP-SI-2007 the information must be provided by the Insurer's financial institution. The other form (AP-SI-C-2007) must include the name of all producers to whom the commissions informed in the first form were paid to, and the amount paid to each producer.</p>
	AG	Report of Reinsurance Assumed from PR Domestic Insurers	<p>Specify the name of the insurer and the amount reinsurance assumed from each Puerto Rico domestic insurer. Each file has three (3) tables:</p> <ol style="list-style-type: none"> 1. Life 2. Disability 3. Property & Casualty 4. <p>In the Property & Casualty table the insurers 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: ***</p>
	AH	Relación de Accionistas	Solo para aseguradores domésticos y Organizaciones de Seguros de Salud (Vea instrucciones en el formulario).
	AI	Request for Statistical Information on Motor Vehicle Claims	RULING LETTER NO.: 2011-120-IA

**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.

w:\qa\blanks\checklists\2016 filings made in 2017\4 propcklist_2016_filingsmade2017.docx