

TITLE COMPANIES

COMPANY NAME: _____ NAIC Company Code: _____

Contact: _____ Telephone: _____

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

(1) Checklist	(2) Line #	(3) REQUIRED FILING 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")	2	EO	Jurat Only – Note L	3/1	NAIC	A-C, E-P, Z
	1.1	Printed Investment Schedule detail (Pages E01-E27)	2	EO	xxx	3/1	NAIC	A, B
	2	Quarterly Financial Statement (8 1/2" x 14")	2	EO	xxx	5/15, 8/15, 11/15	NAIC	A, B, E-O, Q, Z
II. NAIC SUPPLEMENTS								
	11	Actuarial Opinion	2	EO	xxx	3/1	Company	A, B, E-G, P
	12	Investment Risk Interrogatories	2	EO	xxx	4/1	NAIC	
	13	Management Discussion & Analysis	2	EO	xxx	4/1	Company	A, B
	14	Schedule SIS	2	N/A	N/A	3/1	NAIC	
	15	Supplemental Compensation Exhibit	2	N/A	N/A	3/1	NAIC	
	16	Supplemental Schedule of Business Written By Agency	2	N/A	xxx	4/1	NAIC	
III. ELECTRONIC FILING REQUIREMENTS								
	61	Annual Statement Electronic Filing	1	EO	xxx	3/1	NAIC	
	62	March .PDF Filing	1	EO	xxx	3/1	NAIC	
	63	Supplemental Electronic Filing	1	EO	xxx	4/1	NAIC	
	64	Supplemental .PDF Filing	1	EO	xxx	4/1	NAIC	
	65	Quarterly Statement Electronic Filing	1	EO	xxx	5/15, 8/15, 11/15	NAIC	
	66	Quarterly .PDF Filing	1	EO	xxx	5/15, 8/15, 11/15	NAIC	
	67	June .PDF Filing	1	EO	xxx	6/1	NAIC	
IV. AUDIT/INTERNAL CONTROL RELATED REPORTS								
	81	Accountants Letter of Qualifications	1	EO	N/A	6/1	Company	A, B
	82	Audited Financial Reports	1	EO	xxx	6/1	Company	A, B
	83	Audited Financial Reports Exemption Affidavit	1	N/A	N/A	6/1	Company	A, B
	84	Communication of Internal Control Related Matters Noted in Audit	1	EO	N/A	8/1	Company	A, B
	85	Independent CPA (change)	1	N/A	N/A	Within 5 days of Change	Company	A, B
	86	Management's Report of Internal Control Over Financial Reporting	1	N/A	N/A	8/1	Company	A, B
	87	Notification of Adverse Financial Condition	1	N/A	1	Within 10 days of CPA Discovery	Company	A, B
	88	Request for Exemption to File	1	N/A	N/A	6/1	Company	A, B
	89	Relief from the five-year rotation requirement for lead audit partner	1	EO	xxx	3/1	Company	A, B
	90	Relief from the one-year cooling off period for independent CPA	1	EO	xxx	3/1	Company	A, B
	91	Relief from the Requirements for Audit Committees	1	EO	xxx	3/1	Company	A, B
V. STATE REQUIRED FILINGS***								
	101	Filings Checklist (with Column 1 completed)	0	0	0		State	
	102	State Filing Fees	1	0	1		State	A, C, D
	103	Form B-Holding Company Registration Statement and Form C-Summary of Registration	2	0	xxx	4/30	State	A, B, R
	104	Form F-Enterprise Risk Report ***	2	0	xxx	4/30	Company	A, B, R
	105	ORSA ****	2	0	xxx	Case-by-Case	Company	
	106	Signed Jurat	2	0	Annual Stmt Only	3/1, 5/15, 8/15, 11/15 = Domestic; 3/1 = Foreigns	NAIC	A, B, F-I, L, Z

(1) Checklist	(2) Line #	(3) REQUIRED FILING FOR THE ABOVE STATE	(4) NUMBER OF COPIES*			(5) DUE DATE	(6) FORM SOURCE**	(7) APPLICABLE NOTES
			Domestic		Foreign			
			State	NAIC	State			
	107	Certificate of Deposit	0	0	1	3/1	State	A, B
	108	Certificate of Compliance	0	0	1	3/1	State	A, B

***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	<p>Required Filings Contact Person:</p> <p>Annual Fees, Tax, & Penalty Questions:</p>	<p>Hui Wattanaskolpant, 615-253-2958 Hui.Wattanaskolpant@tn.gov</p> <p>Angela Dawson, 615-741-8563 Angela.Dawson@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, 7th Floor Nashville, Tennessee 37243-1132 (615) 741-1670</p>
C	<p>Mailing Address for Filing Fees: TCA 5-4-101 provides for a \$515.00 Annual Statement filing fee. Please <u>do not</u> enclose this fee with 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:	OPTins is mandatory with electronic tax filings. Click Here to Participate.
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 An Annual Statement filing must be postmarked on or before March 1st to be considered a timely filing. The document will be considered a prompt filing provided such document bears a postmark, or comparable marking, no later than the due date and is transmitted by the United States Postal Service, FedEx, United Parcel Services, or other carrier recognized by the Commissioner.</p>	
F	<p>Late Filings: Timely filings must be received on or before March 1st. Tennessee DOES NOT recognize filing extensions for Annual Statements. 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, P.</p> <p>In addition, <u>electronic filings must be made with the NAIC by March 1</u> to be considered timely per Tenn. R. & Reg. Ch. 0780-01-37-.08.</p>	<p>Late or incomplete filings are assessed a \$100.00 per day late or incomplete filing penalty, pursuant to TCA §56-1-502.</p> <p>See Note E above regarding proper postmarks.</p>
G	<p>Original Signatures: Please use <u>blue ink</u>.</p>	ORIGINAL JURAT, NOTARY, AND ACTUARY SIGNATURES ARE REQUIRED
H	Signature/Notarization/Certification:	Tennessee requires original signatures, including an original notary signature.
I	Amended Filings:	An explanation of the amendment is required. The amended financial statement filing requires a jurat page with original signatures and notary.
J	Exceptions from normal filings:	NONE
K	Bar Codes (State or NAIC):	NAIC Bar Code Instructions
L	<p>Signed Jurat: Reminder: Tennessee requires original signatures.</p> <p>A properly signed and notarized Jurat page is the only <u>annual statement</u> requirement for <u>foreign</u> companies filing electronically with</p>	TCA §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

		the NAIC	and stated that such person is a principal officer elected by the board of directors.
	M	NONE Filings:	NAIC Annual Statement Instructions. Blank exhibits or schedules without the word "NONE" will result in an interpretation that an incomplete filing was submitted, and will be subject to filing penalties, pursuant to Note "F" above.
	N	Filings new, discontinued or modified materially since last year:	Addition to Note F: Electronic filings must be made with the NAIC by March 1 to be considered timely per Tenn. R. & Reg. Ch. 0780-01-37-.08.
	O	Size, printing standards, numbering, & binding:	The NAIC Annual Statement Instructions provide guidance on printing standards, statement layout, and required binding. Annual Statements are properly bound if they are stapled in the CENTER seam or professionally bound by adhesive.
	P	Actuarial Opinion: The Actuarial Opinion or Domiciliary State exemption letter must be on or attached to page 1 of the Annual Statement.	The opinion must bear an original signature , and must be completed by a Qualified Actuary. If an Actuarial Opinion does not contain an original signature, the filing will be subject to the penalties noted in Note "F"
	Q	Quarterly Financial Statement (8 1/2" x 14")	Foreign: File with <u>NAIC only</u> Domestic: Required to file
	R	Holding Company Registration Statement Tennessee's Holding Company Registration Deadline is April 30th	Foreign companies are NOT required to file if domiciliary state laws are substantially similar to Tennessee's Title 56, Chapter 11.
	S	Exemptions	<ul style="list-style-type: none"> • Annual Statements—Not Allowed. • Audited Statements— Must file by June 1 Actuarial Opinion—Must file by Dec. 1
	T	Late payment of Premium Taxes All delinquencies shall bear interest of ten percent (10%) per annum from the date the amount was due and paid, pursuant to TCA 56-4-216	Premium taxes will be assessed in addition to the amount of taxes; five percent (5%) for the first month or fractional part thereof, additional five percent (5%) for the second month or fractional part thereof, and penalty thereafter at one half of one percent (0.5%) per month.
	Z	Foreign Company Filings: Reference: TN Rule 0780-1-37-.08 (1) and (3)	Annual Statements: A Jurat page only with original signatures and notarized. Also, file electronically with the NAIC. Quarterly Statements: No filing required if filing electronically with the NAIC.

**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 the annual statement, detail for investment schedules and all supplements due March 1.

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 supplements due April 1.

The *Quarterly Electronic Filing* includes the quarterly statement data.

The *Quarterly.PDF Filing* is the .pdf 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.

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 (generally, on its web site). 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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