

Surplus Lines Insurers

COMPANY NAME: _____ **NAIC Company Code:** _____

Contact: _____ **Telephone:** _____

REQUIRED FILINGS IN THE STATE OF: Iowa **Filings Made During the Year 2023**

(1) Check- list	(2) Line #	(3) REQUIRED FILINGS FOR THE ABOVE STATE	(4)	(5) DUE DATE	(6) FORM SOURCE**	(7) APPLICABLE NOTES
			NUMBER OF COPIES*			
			Foreign			
		I. NAIC FINANCIAL STATEMENTS				
	1	Annual Statement (8 1/2" x 14")	XXX	3/1	NAIC	A,B,E,F,G,H,K,M
	1.1	Printed Investment Schedule detail (Pages E01-E29)	XXX	3/1	NAIC	A,B,E,F,K,M
	2	Quarterly Financial Statement (8 1/2" x 14")	XXX	5/15, 8/15, 11/15	NAIC	A,B,F,G,H,K,M
	3	Protected Cell Annual Statement	XXX	3/1	NAIC	A,B,E,F,K,M
	4	Combined Annual Statement (8 1/2" x 14")	0	5/1	NAIC	N
		II. NAIC SUPPLEMENTS				
	11	Accident & Health Policy Experience Exhibit	XXX	4/1	NAIC	A,B,F,K,M
	12	Actuarial Opinion	XXX	3/15	Company	A,B,F,K,M
	13	Actuarial Opinion Summary	XXX	3/1	Company	A,B,F,K,M
	14	Bail Bond Supplement	XXX	3/1	NAIC	A,B,F,K,M
	15	Combined Insurance Expense Exhibit	0	5/1	NAIC	A,B,F,K,M
	16	Credit Insurance Experience Exhibit	XXX	4/1	NAIC	A,B,F,K,M
	17	Cybersecurity and Identity Theft Insurance Coverage Supplement	XXX	4/1	NAIC	
	18	Director and Officer Insurance Coverage Supplement	XXX	5/15, 8/15, 11/15	NAIC	A,B,F,K,M
	19	Financial Guaranty Insurance Exhibit	XXX	3/1	NAIC	A,B,E,F,K,M
	20	Insurance Expense Exhibit	XXX	4/1	NAIC	A,B,F,K,M
	21	Life, Health & Annuity Guaranty Association Assessable Premium Exhibit, Parts 1 and 2	XXX	4/1	NAIC	A,B,F,K,M
	22	Long-Term Care Experience Reporting Forms	XXX	4/1	NAIC	A,B,F,K,M
	23	Management Discussion & Analysis	XXX	4/1	NAIC	A,B,F,K,M
	24	Medicare Part D Coverage Supplement	XXX	4/1	Company	A,B,F,K,M
	25	Medicare Supplement Insurance Experience Exhibit	XXX	3/1, 5/15, 8/15, 11/15	NAIC	A,B,E,F,K,M
	26	Mortgage Guaranty Insurance Exhibit	XXX	4/1	NAIC	A,B,E,F,K,M
	27	Premiums Attributed to Protected Cells Exhibit	XXX	4/1	NAIC	A,B,F,K,M
	28	Private Flood Insurance Supplement	XXX	4/1	NAIC	A,B,F,K,M
	29	Reinsurance Attestation Supplement	XXX	3/1	Company	A,B,E,F,K,M
	30	Exceptions to Reinsurance Attestation Supplement	XXX	3/1	Company	A,B,E,F,K,M
	31	Reinsurance Summary Supplemental	XXX	3/1	NAIC	A,B,E,F,K,M
	32	Risk-Based Capital Report	N/A	3/1	NAIC	A,B,E,F,G,H,K,M
	33	Schedule SIS	N/A	3/1	NAIC	A,B,E,F,K,M
	34	Supplement A to Schedule T	XXX	3/1, 5/15, 8/15, 11/15	NAIC	A,B,F,K,M
	35	Supplemental Compensation Exhibit	N/A	3/1	NAIC	A,B,E,F,K,M
	36	Supplemental Health Care Exhibit (Parts 1, 2 and 3)	XXX	4/1	NAIC	A,B,F,K,M
	37	Supplemental Health Care Exhibit's Allocation Report Supplement	XXX	4/1	NAIC	A,B,F,K,M
	38	Supplemental Investment Risk Interrogatories	XXX	4/1	NAIC	A,B,E,F,K,M
	39	Supplemental Schedule for Reinsurance Counterparty Reporting Exception – Asbestos and Pollution Contracts	XXX	3/1	NAIC	A,B,E,F,K,M
	40	Trusted Surplus Statement	XXX	3/1, 5/15, 8/15, 11/15	NAIC	A,B,F,K,M
		III. ELECTRONIC FILING REQUIREMENTS				
	61	Annual Statement Electronic Filing	0	3/1	NAIC	N
	62	March .PDF Filing	0	3/1	NAIC	N
	63	Risk-Based Capital Electronic Filing	0	3/1	NAIC	N
	64	Risk based Capital PDF Filing	0	3/1	NAIC	N
	65	Combined Annual Statement Electronic Filing	0	5/1	NAIC	N
	66	Combined Annual Statement .PDF Filing	0	5/1	NAIC	N
	67	Supplemental Electronic Filing	0	4/1	NAIC	N
	68	Supplemental .PDF Filing	0	4/1	NAIC	N
	69	Quarterly Electronic Filing	0	5/15, 8/15, 11/15	NAIC	N
	70	Quarterly .PDF Filing	0	5/15, 8/15, 11/15	NAIC	N
	71	June .PDF Filing	0	6/1	NAIC	N
		IV. AUDITED FINANCIAL STATEMENTS				
	81	Accountants Letter of Qualifications	XXX	6/1	Company	A,B,K
	82	Audited Financial Reports	XXX	6/1	Company	A,B,K
	83	Audited Financial Reports Exemption Affidavit	N/A	6/1	Company	A,B,K
	84	Communication of Internal Control Related Matters Noted in Audit	N/A	8/1	Company	A,B,K
	85	Independent CPA (change)	N/A	6/1	Company	A,B,K
	86	Management's Report of Internal Control Over Financial Reporting	N/A	8/1	Company	A,B,K
	87	Notification of Adverse Financial Condition	N/A	6/1	Company	A,B,K
	88	Relief from the five-year rotation requirement for lead audit partner	N/A	3/1	Company	A,B,K,S
	89	Relief from the one-year cooling off period for independent CPA	N/A	3/1	Company	A,B,K,S
	90	Relief from the Requirements for Audit Committees	N/A	3/1	Company	A,B,K,S

91	Request to File Consolidated Audited Annual Statements	N/A	12/31	Company	A,B,K,S
92	Request for Exemption to File Management's Report of Internal Control Over Financial Reporting	N/A	12/31	Company	A,B,K,S

V. STATE REQUIRED FILINGS					
106	Signed Jurat – from Annual Statement	EO	3/1	NAIC	A,F,G,H,K,L,W
107	Signed Jurat - from quarterly Statement	EO	5/15, 8/15, 11/15	NAIC	A,F,G,H,K,L,U
108	Change of Address	1	Anytime	Company	T
109	Application for renewal of qualified surplus lines carrier registration and fees	EO	3/1	State	C,D,W
110	Premium Taxes	EO	3/1	State	V
111	Detailed listing of direct premiums written in Iowa -Policy Number -Producer Name -Producer Address -License Number -Insured Name -Perils Insured -Effective Date -Expiration Date -Total Premium	EO	3/31	State	A,B

***If XXX appears in this column, Iowa 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:	Company Regulation Company.Regulation@iid.iowa.gov
B	Mailing Address:	Iowa Insurance Division 1963 Bell Avenue, Suite 100 Des Moines, IA 50315
C	Mailing Address for Filing Fees:	Payment made electronically. Direct via Premium Pro® or https://nonsub.tritechsoft.com/
D	Filing Fees Contact:	Premium.tax@iid.iowa.gov
E	Delivery Instructions:	All items must be received by Due Date, Sunday Due Date requires next business day receipt.
F	Late Filings:	\$500 and if after 10 days notice, failure to file penalty will accrue at \$100 per day.
G	Original Signatures:	Original Signatures required on all filings from domestic companies. Foreign companies use instructions in the NAIC's Annual Statement Instructions.
H	Signature/Notarization/Certification:	President or Vice President and Secretary
K	Bar Codes (State or NAIC)	Please follow the instructions in the NAIC Annual Statement Instructions.
L	Signed Jurat Beginning with the Annual Statement filed for the year ended December 31, 2020, the signed Annual Jurat will be submitted electronically with the application for renewal of registration. (see instructions in W below) The signed Quarterly Jurat will continue to be sent via email (see instructions in U below)	This state waives foreign insurers from filing printed annual and quarterly statements and supplements. Annual Jurat to be electronically filed as a pdf attachment with Application for renewal of registration. Quarterly Jurat to be electronically submitted as outlined in Note U.
M	NONE Filings:	See NAIC Annual Statement instructions. Exceptions to these instructions are noted on the form
N	To be filed with the NAIC only.	Document or electronic filing is to be made with the NAIC office
S	Consolidated Audits	The State of Iowa accepts the domestic state as the only state that can grant permission to file on a consolidated basis or grant permission for exemption to file.
T	Address Changes Use UCAA Form 14	Must be filed as a separate document as your annual statement does not trigger a change of address for our office.
U	Electronic filing of Signed Quarterly Jurat Page The subject line of the email must be in the following format: SL-NAIC#-Jurat page quarter 1(2 or 3) example: SL-54321-jurat page quarter 1 A separate email must be submitted by each company. Any companies submitting multiple documents in one email will be subject to late filing fees.	Document must be filed electronically with this state by submitting a pdf copy of the document by due date to: electronic.filing@iid.iowa.gov a paper copy will not be accepted as a completed filing.
V	Premium Taxes To be submitted by the producers. Questions should be directed to: Jackie Russo Phone (515)654-6574 producer.licensing@iid.iowa.gov	Surplus Lines Premium Taxes are filed by the producers. Follow this link http://iid.iowa.gov/slapp to read about the requirements and to download the appropriate forms.
W	Beginning with filings due on March 1, 2021 the following documents and corresponding payments must be filed electronically via TriTech Software: Application for Renewal of Certificate of Authority Signed Annual Jurat Page Questions should be directed to: 515-654-6480 or premiu.tax@iid.iowa.gov	Subscribers to Premium Pro® may utilize the software to generate and submit the forms. Non-subscribers will generate and submit electronic documents at https://nonsub.tritechsoft.com/
X	The listing is no longer a required annual filing	Company will be contacted if premium information needs to be furnished.

**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 send mailing labels, and other information, to all companies but 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 (generally on its web site: www.iid.state.is.us). 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.