

**PROPERTY & CASUALTY INSURERS**

COMPANY NAME: \_\_\_\_\_ NAIC Company Code: \_\_\_\_\_

Contact: \_\_\_\_\_ Telephone: \_\_\_\_\_

REQUIRED FILINGS IN THE STATE OF: TENNESSEE Filings Made During the Year 2012

(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			
		<b>I. NAIC FINANCIAL STATEMENTS</b>						
	1	Annual Statement (8 1/2" x 14")	2	EO	Jurat only – Note L	3/1	NAIC	A-S, Y
	1.1	Printed Investment Schedule detail (Pages E01-E27)	2	EO	xxx	3/1	NAIC	
	2	Quarterly Financial Statement (8 1/2" x 14")	2	EO	xxx	5/15, 8/15, 11/15	NAIC	A, B, E-L, W, Y
	3	Protected Cell Annual Statement	2	0	xxx	3/1	NAIC	
	4	Combined Annual Statement (8 1/2" x 14")	2	EO	N/A	5/1	NAIC	
		<b>II. NAIC SUPPLEMENTS</b>						
	10	Accident & Health Policy Experience Exhibit	2	EO	xxx	4/1	NAIC	Q
	11	Actuarial Opinion	2	EO	xxx	3/1	Company	F, P
	12	Actuarial Opinion Summary	2	N/A	xxx	3/15	Company	
	13	Bail Bond Supplement	2	EO	xxx	3/1	NAIC	
	14	Combined Insurance Expense Exhibit	2	EO	N/A	5/1	NAIC	
	15	Credit Insurance Experience Exhibit	2	EO	xxx	4/1	NAIC	R
	16	Director and Officer Insurance Coverage Supplement	2	EO	xxx	3/1, 5/15, 8/15, 11/15	NAIC	
	17	Exceptions to Reinsurance Attestation Supplement	2	N/A	xxx	3/1	Company	
	18	Financial Guaranty Insurance Exhibit	2	EO	N/A	3/1	NAIC	
	19	Health Care Exhibit (Parts 1, 2 and 3) Supplement	2	EO	xxx	4/1	NAIC	
	20	Health Care Exhibit's Allocation Report Supplement	2	EO	xxx	4/1	NAIC	
	21	Investment Risk Interrogatories	2	EO	xxx	4/1	NAIC	
	22	Insurance Expense Exhibit	2	EO	xxx	4/1	NAIC	
	23	Long Term Care Experience Reporting Forms	2	EO	xxx	4/1	NAIC	
	24	Management Discussion & Analysis	2	EO	xxx	4/1	Company	A, B
	25	Medicare Supplement Insurance Experience Exhibit	2	EO	xxx	3/1	NAIC	
	26	Medicare Part D Coverage Supplement	2	EO	xxx	3/1, 5/15, 8/15, 11/15	NAIC	A, B
	27	Premiums Attributed to Protected Cells Exhibit	2	EO	N/A	3/1	NAIC	
	28	Reinsurance Attestation Supplement	2	EO	xxx	3/1	Company	
	29	Reinsurance Summary Supplemental	2	EO	xxx	3/1	NAIC	
	30	Risk-Based Capital Report	2	EO	N/A	3/1	NAIC	
	31	Schedule SIS	2	N/A	N/A	3/1	NAIC	
	32	Supplement A to Schedule T	2	EO	xxx	3/1, 5/15, 8/15, 11/15	NAIC	
	33	Supplemental Compensation Exhibit	2	N/A	N/A	3/1	NAIC	
	34	Trusted Surplus Statement	2	EO	xxx	3/1, 5/15, 8/15, 11/15	NAIC	
		<b>III. ELECTRONIC FILING REQUIREMENTS</b>						
	50	Annual Statement Electronic Filing	1	1	xxx	3/1	NAIC	
	51	March .PDF Filing	1	1	xxx	3/1	NAIC	
	52	Risk-Based Capital Electronic Filing	1	1	N/A	3/1	NAIC	
	53	Risk-Based Capital .PDF Filing	1	1	N/A	3/1	NAIC	
	54	Combined Annual Statement Electronic Filing	1	1	xxx	5/1	NAIC	
	55	Combined Annual Statement .PDF Filing	1	1	xxx	5/1	NAIC	
	56	Supplemental Electronic Filing	1	1	xxx	4/1	NAIC	
	57	Supplemental .PDF Filing	1	1	xxx	4/1	NAIC	
	58	Quarterly Statement Electronic Filing	1	1	xxx	5/15, 8/15, 11/15	NAIC	
	59	Quarterly .PDF Filing	1	1	xxx	5/15, 8/15, 11/15	NAIC	
	60	June .PDF Filing	1	1	xxx	6/1	NAIC	
		<b>IV. AUDIT/INTERNAL CONTROL RELATED REPORTS</b>						
	71	Accountants Letter of Qualifications	2	EO	xxx	6/1	Company	A, B
	72	Audited Financial Statements	2	EO	xxx	6/1	Company	A, B
	73	Audited Financial Statements Exemption Affidavit	2	N/A	xxx	6/1	Company	A, B
	74	Communication of Internal Control Related Matters Noted in Audit	2	N/A	N/A	8/1	Company	A, B
	75	Independent CPA (Awareness Letter)	2	N/A	Only if CPA Changed	6/1	Company	A, B
	76	Management's Report of Internal Control Over Financial Reporting	2	N/A	N/A	8/1	Company	A, B
	77	Notification of Adverse Financial Condition	2	N/A	N/A	6/1	Company	A, B
	78	Request for Exemption to File	2	N/A	N/A	6/1	Company	A, B, X
	79	Request to File Consolidated Audited Annual Statements	2	N/A	N/A	6/1	Company	A, B
	80	Relief from the five-year rotation requirement for lead audit partner	2	EO	xxx	3/1	Company	A, B
	81	Relief from the one-year cooling off period for independent CPA	2	EO	xxx	3/1	Company	A, B
	82	Relief from the Requirements for Audit Committees	2	EO	xxx	3/1	Company	A, B

<b>V. STATE REQUIRED FILINGS</b>								
101	Certificate of Compliance	2	0	1	3/1	State	B	
102	Certificate of Deposit	2	0	1	3/1	State	B	
103	Filings Checklist (with Column 1 completed)	0	0	N/A	3/1	State		
104	Premium tax	1	0	1	3/1, 6/1, 8/20, 12/1	State	A, D, T	
105	State Filing Fees	1	0	1	3/1	State	C, D	
106	Signed Jurat	2	xxx	Only in Annual Statement	3/1	NAIC	F, G, L	
107	Holding Company Registration Statement	2	N/A	N/A	4/30	State	A, B, U	
108	Certificate of Compliance for advertising life, accident, & health advertising	2	0	1	3/1	Company	M, V	
109	Credit Insurance Compensation to Creditors Affidavit	2	0	1	3/1	State	M, S	

**\*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.**

		<b>NOTES AND INSTRUCTIONS (A-K APPLY TO ALL FILINGS)</b>	
A	Required Filings Contact Person: <b>Property &amp; Casualty Insurance Company Contact Person:</b>  <b>Premium Tax Filing Questions:</b>	Jop Bunyasrie, 615-741-6193 <a href="mailto:Surayuth.Bunyasrie@tn.gov">Surayuth.Bunyasrie@tn.gov</a>  Mark Brothers, 615-741-1203 <a href="mailto:Mark.Brothers@tn.gov">Mark.Brothers@tn.gov</a>	
B	Mailing Address:	State of Tennessee Department of Commerce and Insurance Financial Affairs Section / Analytical Unit 0576 500 James Robertson Parkway, 4 <sup>TH</sup> Floor Nashville, Tennessee 37243-1135 (615) 741-1633	
C	Mailing Address for Filing Fees: <b>TCA 5-4-101 provides for a \$515.00 Annual Statement filing fee.</b> <b>Please <u>do not</u> enclose this fee with Annual Statement.</b>	This fee is included on the premium tax return. (SEE D, FOR PREMIUM TAX ADDRESS)	
D	Mailing Address for Premium Tax Payments:  <b>Tax Return and Filing Fee MUST be mailed under separate cover from the Annual Statement.</b>	State of Tennessee Department of Commerce and Insurance Division of Insurance P.O. BOX 198983 Nashville, TN 37219-8983	
E	Delivery Instructions: <b>An Annual Statement or Tax Return (with payment) must be <u>received on or before March 1<sup>st</sup></u> to be considered a timely filing.</b>  <b>Note: When the due date falls on a non-business day (Sunday or legal holiday), the next business day following will be considered as the due date.</b>	The document will be considered a promptly filing provided such document bears a <b>postmark</b> , or comparable marking no later than the due date, and is transmitted by the United States Postal Service, Federal Express, United Postal Services, or other carrier recognized by the Commissioner. <b>A company's meter mail stamp will not be acceptable evidence of a timely filing</b>	
F	Late Filings: <b>Timely filings must be received on or before March 1<sup>st</sup>. 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.</b>	<b>Late or incomplete</b> filings are assessed a <b>\$100.00 per day</b> late or incomplete filing penalty, pursuant to TCA §56-1-502.	
G	Original Signatures: <b>Please use blue ink.</b>	<b>ORIGINAL JURAT, NOTARY, AND ACTUARY SIGNATURES ARE REQUIRED</b>	
H	Signature/Notarization/Certification:	Tennessee requires original signatures, including an original notary signature.	
I	Amended Filings:	An explanation of the amendment <b>is</b> required. An amended financial statement filing requires a <b>jurat page with original signatures and notary.</b>	
J	Exceptions from normal filings:	None	
K	Bar Codes (State or NAIC)	NAIC bar code instructions	
L	Signed Jurat <b>Reminder: Tennessee requires original signatures.</b>  A properly signed and notarized Jurat page is the only <u>annual statement</u> requirement for <u>foreign</u> companies filing electronically with the NAIC	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 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 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:	Line 12, 16, 19, 20, 74, and 76.	

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: <b>The Actuarial Opinion or Domiciliary State exemption letter must be on or attached to page 1 of the Annual Statement.</b>	<b>The opinion must bear an original signature</b> , 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	A&H Policy Experience Exhibit <b>The A&amp;H Policy Experience Exhibit must be mailed under <u>separate</u> cover</b>	State of Tennessee Department of Commerce & Insurance 4 <sup>th</sup> Floor, Actuarial Section 500 James Robertson Parkway Nashville, TN 37243-1130 ATTN: Carole Templeton
R	Credit Insurance Experience Exhibit <b>The Credit Insurance Experience Exhibit must be mailed under <u>separate</u> cover</b>	Department of Commerce & Insurance 4 <sup>th</sup> Floor, Actuarial Section 500 James Robertson Parkway Nashville, TN 37243-1130 ATTN: Brian Hoffmeister
S	Credit Insurance Compensation to Creditors Affidavit	This form is required by TCA 56-7-9 and must accompany annual statement filed on or before March 1 <sup>st</sup> .
T	Penalty and Interest on Premium Taxes <b>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</b>	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.
U	Holding Company Registration Statement <b>Tennessee's Holding Company Registration Deadline is April 30<sup>th</sup></b>	Foreign companies are NOT required to file if domiciliary state laws are substantially similar to Tennessee's Title 56, Chapter 11.
V	Certificate of Compliance for Advertising Life, Accident, and Health Advertising	Pursuant to Tenn. Comp. Rules & Regs., ch. 0780-1-8-.17.
W	Quarterly Financial Statement (8 ½" x 14")	Foreign—File with <u>NAIC only</u> Domestic—Required to file.
X	Exemptions	Annual Statements—Not Allowed. Audited Statements—If approved by domiciliary state; Must file by June 1.
Y	Foreign Company Filings:  Reference: TN Rule 0780-1-37-.08 (1) and (3)	Annual Statements: Only a notarized Jurat page with original signatures filed in TN if filing statements 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 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 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 (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.