



NEW YORK STATE
DEPARTMENT of
FINANCIAL SERVICES

PROPERTY & CASUALTY INSURERS

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

Contact: _____ **Telephone:** _____

REQUIRED FILINGS IN THE STATE OF: NEW YORK _____ **Filings Made During the Year 2020**

(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	xxx	3/1	NAIC	RRG's – Submit hard copies. See NOTE P Foreign Companies - See NOTE K
	1.1	Printed Investment Schedule detail (Pages E01-E29)	1	EO	xxx	3/1	NAIC	RRG's – Submit hard copies. See NOTE P
	2	Quarterly Financial Statement (8 ½" x 14")	1	EO	xxx	5/15, 8/15, 11/15	NAIC	RRG's – See NOTE P Foreign Companies - See NOTE K
	3	Protected Cell Annual Statement	1	0	xxx	3/1	NAIC	
	4	Combined Annual Statement (8 ½" x 14")	1	EO	xxx	5/1	NAIC	
		II. NAIC SUPPLEMENTS						
	11	Accident & Health Policy Experience Exhibit	1	EO	xxx	4/1	NAIC	
	12	Actuarial Opinion	1	EO	xxx	3/1	Company	RRG's – Submit hard copies. See NOTE P
	13	Actuarial Opinion Summary	1	N/A	N/A	3/15	Company	NOTE B
	14	Bail Bond Supplement	1	EO	xxx	3/1	NAIC	
	15	Combined Insurance Expense Exhibit	1	EO	xxx	5/1	NAIC	
	16	Credit Insurance Experience Exhibit	1	EO	xxx	4/1	NAIC	
	17	Cybersecurity and Identity Theft Insurance Coverage Supplement	1	EO	xxx	4/1	NAIC	
	18	Director and Officer Insurance Coverage Supplement	1	EO	xxx	5/15, 8/15, 11/15	NAIC	
	19	Financial Guaranty Insurance Exhibit	1	EO	xxx	3/1	NAIC	
	20	Insurance Expense Exhibit	1	EO	xxx	4/1	NAIC	
	21	Life, Health & Annuity Guaranty Assessment Base Reconciliation Exhibit	1	EO	xxx	4/1	NAIC	
	22	Life, Health & Annuity Guaranty Assessment Base Reconciliation Exhibit Adjustment Form	1	EO	xxx	4/1	NAIC	
	23	Long Term Care Experience Reporting Forms	1	EO	xxx	4/1	NAIC	
	24	Management Discussion & Analysis	1	EO	xxx	4/1	Company	
	25	Medicare Part D Coverage Supplement	1	EO	xxx	3/1, 5/15, 8/15, 11/15	NAIC	
	26	Medicare Supplement Insurance Experience Exhibit	1	EO	xxx	3/1	NAIC	
	27	Premiums Attributed to Protected Cells Exhibit	1	EO	xxx	3/1	NAIC	
	28	Reinsurance Attestation Supplement	1	EO	xxx	3/1	Company	
	29	Exceptions to Reinsurance Attestation Supplement	1	N/A	N/A	3/1	Company	
	30	Reinsurance Summary Supplemental	1	EO	xxx	3/1	NAIC	
	31	Risk-Based Capital Report	1	EO	xxx	3/1	NAIC	
	32	Schedule SIS	1	N/A	N/A	3/1	NAIC	
	33	Supplement A to Schedule T	1	EO	xxx	3/1, 5/15, 8/15, 11/15	NAIC	
	34	Supplemental Compensation Exhibit	1	N/A	N/A	3/1	NAIC	
	35	Supplemental Health Care Exhibit (Parts 1, 2 and 3)	1	EO	xxx	4/1	NAIC	
	36	Supplemental Health Care Exhibit's Allocation Report Supplement	1	EO	xxx	4/1	NAIC	
	37	Supplemental Investment Risk Interrogatories	1	EO	xxx	4/1	NAIC	
	38	Supplemental Schedule for Reinsurance Counterparty Reporting Exception – Asbestos and Pollution Contracts	1	EO	xxx	3/1	NAIC	
	39	Trusted Surplus Statement	1	EO	xxx	3/1, 5/15, 8/15, 11/15	NAIC	
		III. ELECTRONIC FILING REQUIREMENTS						
	61	Annual Statement Electronic Filing	xxx	1	xxx	3/1	NAIC	
	62	March .PDF Filing	xxx	1	xxx	3/1	NAIC	
	63	Risk-Based Capital Electronic Filing	xxx	1	xxx	3/1	NAIC	
	64	Risk-Based Capital .PDF Filing	xxx	1	xxx	3/1	NAIC	
	65	Combined Annual Statement Electronic Filing	xxx	1	xxx	5/1	NAIC	
	66	Combined Annual Statement .PDF Filing	xxx	1	xxx	5/1	NAIC	
	67	Supplemental Electronic Filing	xxx	1	xxx	4/1	NAIC	
	68	Supplemental .PDF Filing	xxx	1	xxx	4/1	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			
	69	Quarterly Statement Electronic Filing	xxx	1	xxx	5/15, 8/15, 11/15	NAIC	
	70	Quarterly .PDF Filing	xxx	1	xxx	5/15, 8/15, 11/15	NAIC	
	71	June .PDF Filing	xxx	1	xxx	5/31	NAIC	
		IV. AUDIT/INTERNAL CONTROL RELATED REPORTS						
	81	Accountants Letter of Qualifications	1	EO	N/A	5/31	Company	
	82	Audited Financial Reports	1	EO	xxx	5/31	Company	RRG's – Submit hard copies. See NOTE P
	83	Audited Financial Reports Exemption Affidavit	1	N/A	N/A	5/31	Company	
	84	Communication of Internal Control Related Matters Noted in Audit	1	EO	xxx	5/31	Company	
	85	Independent CPA (change)	1	N/A	N/A	See Note R	Company	See NOTE R
	86	Management's Report of Internal Control Over Financial Reporting	1	N/A	N/A	5/31	Company	
	87	Notification of Adverse Financial Condition	1	N/A	1	See Note S	Company	See NOTE S
	88	Relief from the five-year rotation requirement for Lead audit partner	1	E/O	N/A	Prior to 12/31	Company	
	89	Relief from the one-year cooling off period for Independent CPA	1	E/O	N/A	Prior to 12/31	Company	
	90	Relief from the Requirements for Audit Committees	1	E/O	N/A	Prior to 12/31	Company	
	91	Request to File Consolidated Audited Annual Statements	1	N/A	N/A	Prior to 12/31	Company	
	92	Request for Exemption to File Management's Report of Internal Control Over Financial Reporting	1	N/A	N/A	Prior to 12/31	Company	
	93	Report of Significant Deficiencies in Internal Controls	1	N/A	1	5/31	Company	Foreign Companies See NOTE Q
		V. STATE REQUIRED FILINGS						
	101	New York Supplement	1	0	1	3/1	State	Foreign Companies- See NOTE K; RRG's See NOTE P
	102	Electronic Filing New York Supplement	1	EO	1	3/1	State	
	103	Filings Checklist (with Column 1 completed)	1	0	0	3/1	State	
	104	Corporation Franchise Tax to Dept. of Taxation (copy to Department of Financial Services)	1	0	1	3/15	State	NOTE O
	105	Signed Notarized Jurat (Annual NAIC Blank & New York Supplement)	1	0	1	3/1	NAIC/State	Foreign Companies - See NOTE K; RRG's – Submit hard copies. See NOTE P
	105(a)	Signed Notarized Jurat (Quarterly)	1	0	1	5/15, 8/15, 11/15		
	106	Special Risk Schedule C-1 (Schedule C-1)	1	0	1	5/15, 8/15, 11/15	State	Applicable to Article 63 licensee. Note T
	107	Form B-Holding Company Registration Statement	1	0	1	5/1	Company	See Note U
	108	Form F-Enterprise Risk Report ***	1	0	1	4/30	Company	See Note V
	109	ORSA ****	1	0	0	12/1	Company	See Note V

*If XXX appears in this column, this state does not require this filing, if hard/electronic 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.

***A Form F filing is required to be filed annually by a New York domestic insurer that is not part of a group and meets a specified premium threshold. For groups, it must be filed by the ultimate holding company for an Article 15 group and by the parent domestic insurer in an Article 16 group. 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. For more information, please refer to [Regulation 203](#) on the NYCRR.

****An ORSA Summary Report is required to be filed annually by a New York domestic insurer that meets a specified premium threshold and/or where the New York domestic insurer is a member of a group that meets a specified premium threshold. The ORSA Summary Report is a state filing only and should not be submitted by the company to the NAIC. For more information, please refer to [Regulation 203](#) on the NYCRR.

		NOTES AND INSTRUCTIONS	(A-U APPLY TO ALL FILINGS)
	A	Required Filings Contact Person:	<p>Mr. Gilbert Denton, Senior Insurance Examiner New York State Department of Financial Services Property Bureau – 4th Floor One State Street New York, NY 10004 (212) 480-4669</p> <p>E-mail: Gilbert.Denton@dfs.ny.gov When answering by e-mail, please include telephone number.</p>
	B	Mailing Address:	<p>Annual Statement, New York Supplement, and related items (hard copies); Audited Financial Statement; Quarterly Statement (hard copies); Risk-Based Capital Report; Certificate of Compliance; and Certificate of Deposit:</p> <p>Mr. Gilbert Denton, Senior Insurance Examiner New York State Department of Financial Services Property Bureau – 4th Floor One State Street New York, NY 10004</p> <p>All Mortgage Guaranty Insurance Companies and Financial Guaranty Insurance Companies Annual Statement, New York Supplement, and related items (hard copies); Audited Financial Statement; Quarterly Statement (hard copies); Risk-Based Capital Report; Certificate of Compliance; and Certificate of Deposit:</p> <p>Ms. Wendy Hung, Senior Insurance Examiner New York State Department of Financial Services Capital Markets Bureau – 7th Floor One State Street New York, NY 10004</p> <p>Note: All Risk Retention Groups should be sent directly to:</p> <p>Mr. Kyn Mo, Associate Insurance Examiner New York State Department of Financial Services Property Bureau - 6th Floor One State Street New York, NY 10004 (212)480-4217</p> <p>E-mail: Kyn.Mo@dfs.ny.gov</p> <p>Actuarial Opinion Summary should be sent electronically via e-mail to: aossubmissionprp@dfs.ny.gov</p> <p><u>CD</u> (See Note N):</p> <p>Mr. Gilbert Denton, Senior Insurance Examiner New York State Department of Financial Services Property Bureau – 4th Floor One State Street New York, NY 10004</p>

	C	Mailing Address for Filing Fees:	N/A
	D	Delivery Instructions:	<p>All Department of Financial Services filings must be physically received at the appropriate address as indicated in NOTE B no later than the indicated due date. Companies should file ONLY ONE COMPANY per package. If the due date falls on a weekend or a legal holiday, then the filing must be received by the Department by the end of the next business day.</p> <p>The Supplement must be bound at the left side in sequential order and it must have a "COVER" page that indicates New York Supplement to the Annual Statement, the FULL Company Name and the Year. Diskettes should be labeled.</p>
	E	Late Filings:	<p>Failure to timely file any component of an annual, quarterly or NY supplement filing subjects insurer to penalties set forth in NY Insurance Law Section 307 and 308.</p> <p>New York statute does not provide for any extensions in the filing deadlines for Annual Statements. Further, extensions for the filing of audited financial statements are only provided upon written application by the insurer to the superintendent, and such extension is only granted if the superintendent finds that compliance would constitute a financial or organizational hardship, as provided in Section 307(b)(3) of the Insurance Law.</p>
	F	Original Signatures:	Actual live signatures required.
	G	Signature/Notarization/Certification:	Appropriate notarization required on the actual document.
	H	Amended Filings:	<p>Only accepted in accordance with the Department's prior instructions.</p> <p>All amendments to your Annual Statement and/or New York Supplement must be provided in hard copy as well as an amended ELECTRONIC filing. Foreign insurers can file electronically.</p> <p>Note: For Amended New York Supplement filings, the entire electronic filing is required.</p>
	I	Exceptions from normal filings:	Only accepted in accordance with the Department's prior instructions.
	J	Bar Codes (State or NAIC):	The NAIC Annual Statement and New York Supplement require the use of bar codes on the jurat page and certain other pages and forms. In addition, the Department requires the Audited Financial Statements and the documents submitted pursuant to Regulation 118 to be bar coded. General Bar Coding instructions and a full listing of New York required bar coded forms are included on the web site.
	K	Signed Jurat:	Foreign Companies – Refer to Supplement No. 1 to Circular Letter No. 4 (2001) dated February 6, 2008,

			<p>which can be found at the following link: https://www.dfs.ny.gov/insurance/circletr/2008/cl08_04s1.htm</p> <p>Foreign Companies – Pursuant to Section 307(a)(1) of the Insurance Law, a hard copy filing of the signed property and casualty annual statement jurat page is not required if an electronic filing of the annual statement has been filed with the NAIC and the insurer has filed in its state of domicile, an annual statement verified by the oath of at least two of its principal officers.</p> <p>Foreign Companies – Effective May 25, 2020, pursuant to Regulation 195, a hard copy filing of the signed property and casualty quarterly statement jurat page is no longer required.</p> <p>Hard copy filings of the signed notarized jurat page should be directed to:</p> <p>Mr. Gilbert Denton, Senior Insurance Examiner New York State Department of Financial Services Property Bureau – 4th Floor One State Street New York, NY 10004</p>
	L	NONE Filings:	<p>All parts of the Annual Statement except those schedules identified as N/A on the checklist and all parts of the New York Supplement must be accounted for. If there is nothing to report, you may complete the NAIC Annual Statement page entitled "Supplemental Exhibits and Schedules Interrogatories" INSTEAD OF filing reports marked "None". Also, you must complete the New York Supplement page entitled "Supplemental Exhibits and Schedules Interrogatories" if there is nothing to report for those New York Supplement, exhibits or schedules. You need not file reports marked "None".</p>
	M	Filings new, discontinued or modified materially since last year:	None
	N	Internet Filing:	<p>Instructions concerning internet filing alternative to filing a CD with New York for the New York Supplement are set forth in Circular Letter No. 4 (2001) and Supplement 1 to Circular Letter No. 4 (2001), dated 2/6/08.</p> <p>All companies are strongly encouraged to file national form filings (as identified in items 61, 62, 63, 64, 65, 66, 67, 68, 69, 70, and 71 in the checklist) with the NAIC via the Internet. By filing over the Internet with the NAIC, an insurer will have fulfilled its electronic filing requirement for national forms with New York and therefore should not file a CD with the Department.</p>
	O	Corporation Franchise Tax to Dept. of Taxation	<p>Mail the CT-33NL return and payment to: NYS Corporation Tax PO Box 15181 Albany NY 12212-5181</p> <p>Also mail a copy to: NYS Department of Financial Services Office of Financial Management One Commerce Plaza Albany, NY 12257</p>

	P	Risk Retention Groups	<p>All RRG's are asked to submit hard copy filings for the filings identified in items 1, 1.1, 12, 30 and 82. For Quarterly Financial Statement filings (Item 2), electronic filings with the NAIC via the internet are acceptable, provided that a hard copy filing of the signed notarized jurat page is submitted. These filings and all other filings made by RRG's should be sent directly to:</p> <p>Mr. Kyn Mo, Associate Insurance Examiner New York State Department Financial Services Property Bureau – 6th Floor One State Street New York, NY 10004 (212)480-4217</p> <p>E-mail: Kyn.Mo@dfs.ny.gov</p> <p>When answering by e-mail, please include telephone number.</p> <p>Note: The New York Supplement (Items # 101 and 102) are not required filings for Foreign RRG's.</p>
	Q	Report of Significant Deficiencies in Internal Controls	Foreign Companies may submit via E-mail to: specialprojectsprp@dfs.ny.gov
	R	Independent CPA (change)	Provide updated information (name, address, telephone number and e-mail address) within 60 days of any change in CPA. See Regulation 118, Section 89.4(c) for additional reporting requirements if the CPA is dismissed or resigns.
	S	Notification of Adverse Financial Condition	Required to be furnished, in writing, to the Superintendent, within five business days of any determination by the CPA that the Company has materially misstated its financial condition as reported to the superintendent as of the balance sheet currently under audit or that the Company does not meet the minimum capital or surplus requirement of the insurance law as of that date.
	T	Special Risk Schedule C-1	<p>All companies that are required to file Schedule C-1 can submit the schedule electronically via e-mail to specialprojectsprp@dfs.ny.gov.</p> <p>The electronic Schedule C-1 can be found on Quarterly and Annual Submission of Free Trade Zone Reports page.</p>
	U	Form B-Holding Company Registration Statement	Submit electronically through the Department's Holding Company and Parent Corporation Filing Portal .
	V	Form F-Enterprise Risk Report and ORSA	Submit electronically through the Department's Holding Company and Parent Corporation Filing Portal .

**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 submitting 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.