



STATE OF TENNESSEE
DEPARTMENT OF COMMERCE AND INSURANCE
Financial Affairs Section / Analytical Unit 0576
500 James Robertson Parkway, 10th Floor
Nashville, Tennessee 37243-1132
(615) 741-1670

TITLE COMPANIES

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

Contact: _____ **Telephone:** _____

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

(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")	EO	EO	Jurat Only- Note L	3/1	NAIC	A-C, E-P, U
	1.1	Printed Investment Schedule detail (Pages E01-E29)	EO	EO	xxx	3/1	NAIC	A
	2	Quarterly Financial Statement (8 1/2" x 14")	EO	EO	xxx	5/15, 8/15, 11/15	NAIC	A, E-O, Q, U
		II. NAIC SUPPLEMENTS						
	11	Actuarial Opinion	EO	EO	xxx	3/1	Company	A, E-G, P
	12	Investment Risk Interrogatories	EO	EO	xxx	4/1	NAIC	
	13	Management Discussion & Analysis	EO	EO	xxx	4/1	Company	A
	14	Schedule SIS	EO	N/A	N/A	3/1	NAIC	
	15	Supplemental Compensation Exhibit	EO	N/A	N/A	3/1	NAIC	
	16	Supplemental Schedule of Business Written by Agency	EO	N/A	xxx	4/1	NAIC	
		III. ELECTRONIC FILING REQUIREMENTS						
	61	Annual Statement Electronic Filing	EO	EO	xxx	3/1	NAIC	
	62	March .PDF Filing	EO	EO	xxx	3/1	NAIC	
	63	Supplemental Electronic Filing	EO	EO	xxx	4/1	NAIC	
	64	Supplemental .PDF Filing	EO	EO	xxx	4/1	NAIC	
	65	Quarterly Statement Electronic Filing	EO	EO	xxx	5/15, 8/15, 11/15	NAIC	
	66	Quarterly .PDF Filing	EO	EO	xxx	5/15, 8/15, 11/15	NAIC	
	67	June .PDF Filing	EO	EO	xxx	6/1	NAIC	
		IV. AUDIT/INTERNAL CONTROL RELATED REPORTS						
	81	Accountants Letter of Qualifications	EO	EO	N/A	6/1	Company	A
	82	Audited Financial Reports	EO	EO	xxx	6/1	Company	A
	83	Audited Financial Reports Exemption Affidavit	EO	N/A	N/A	3/1	Company	A
	84	Communication of Internal Control Related Matters Noted in Audit	EO	EO	N/A	8/1	Company	A
	85	Independent CPA (change)	EO	N/A	N/A	Within 5 days	Company	A
	86	Management's Report of Internal Control Over Financial Reporting	EO	N/A	N/A	8/1	Company	A
	87	Notification of Adverse Financial Condition	EO	N/A	N/A	Within 10 days of CPA discovery	Company	A
	88	Request for Exemption to File	EO	N/A	N/A	3/1	Company	A
	89	Relief from the five-year rotation requirement for lead audit partner	EO	EO	xxx	3/1	Company	A
	90	Relief from the one-year cooling off period for independent CPA	EO	EO	xxx	3/1	Company	A
	91	Relief from the Requirements for Audit Committees	EO	EO	xxx	3/1	Company	A
		V. STATE REQUIRED FILINGS***						
	101	Corporate Governance Annual Disclosure***	EO	0	0	6/1	Company	A
	102	Filings Checklist (with Column 1 completed)	EO	0	0	3/1	State	

(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			
	103	Form B-Holding Company Registration Statement	EO	0	xxx	4/30	Company	A, R
	104	Form F-Enterprise Risk Report ***	EO	0	xxx	4/30	Company	A, R
	105	ORSA ****	EO	0	xxx	Case-by-Case	Company	
	106	State Filing Fees	EO	0	1	3/1	State	A, C, D
	107	Signed Jurat	EO	0	EO Annual Stmnt Only	3/1, 5/15, 8/15, 11/15=Domestic; 3/1=Foreign	NAIC	A, F-I, L, U
	108	Group Capital Calculation (File with lead state only)	Draft calculation, if requested	0	0	If requested	NAIC	
	109	Insurance Data Security Law Compliance Certification or Exemption Certification	EO	0	N/A	4/15	State	N, V

*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 Corporate Governance Annual Disclosure Model Act, an annual disclosure is required of all insurers or insurance groups by June 1. The Corporate Governance Annual Disclosure 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 if filed at the insurance group level. 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 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 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. 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 if filed at the insurance group level. 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>Title Insurance Company Contact Person:</p> <p>Premium Tax Filing Questions:</p>	<p>Hui Wattanaskolpant, (615) 253-2958 Hui.Wattanaskolpant@tn.gov</p> <p>Kim Blaylock, (615) 532-7567 Kim.Blaylock@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, 10TH Floor Nashville, Tennessee 37243-1132 (615) 741-1670</p>
	C	<p>Mailing Address for Filing Fees:</p> <p>T.C.A. § 5-4-101 provides for a \$515.00 Annual Statement filing fee. Please <u>do not</u> enclose this fee with the 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:	<p>OPTins is mandatory with electronic tax filings. Click Here to Participate.</p>
	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 Due to the COVID-19 health emergency and Insurance Bulletin 20-06, the hard copy and original signature filing requirements are currently waived. Companies are expected to make all filings electronically in lieu of hard copy filings. TDCI requests electronic communication be used by companies on all financial related communication, rather than relying on hard copy mail.</p> <p>A properly signed and notarized Jurat page is the only Annual Statement requirement for foreign companies filing electronically with the NAIC. Please submit a signed Jurat Page by e-mailing it to jurat.page@tn.gov with the company's name and NAIC number in the e-mail subject line.</p>	
	F	<p>Late Filings:</p> <p>To be timely, filings must be received electronically 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, <i>electronic filings must be made with the NAIC by March 1st</i> 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 T.C.A. § 56-1-502.</p>
	G	<p>Original Signatures:</p> <p>The original (wet) ink signature requirement is currently waived. Companies are expected to make all filings electronically in lieu of hard copy filings.</p>	<p>Due to the COVID-19 health emergency and Insurance Bulletin 20-06, the hard copy and original signature filing requirements are currently waived. Companies are expected to make all</p>

			filings electronically in lieu of hard copy filings.
	H	Signature/Notarization/Certification:	The original signatures requirement, including an original notary signature requirement, is currently being waived due to the COVID-19 health emergency and <u>Insurance Bulletin 20-06</u> .
	I	Amended Filings:	An explanation of the amendment is required. The amended financial statement filing requires a jurat page with signatures and notary.
	J	Exceptions from normal filings:	Due to the COVID-19 health emergency and <u>Insurance Bulletin 20-06</u> , the hard copy and original signature filing requirements are currently waived. Companies are expected to make all filings electronically in lieu of hard copy filings.
	K	Bar Codes (State or NAIC):	NAIC Bar Code Instructions
	L	Signed Jurat: Due to the COVID-19 health emergency and <u>Insurance Bulletin 20-06</u> , the hard copy and original signature filing requirements are currently waived. Companies are expected to make all filings electronically in lieu of hard copy filings. 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. Please submit a signed Jurat Page by e-mailing it to jurat.page@tn.gov with the company's name and NAIC number in the e-mail subject line.	T.C.A. § 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 stating 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:	Item# 109, Insurance Data Security Certification is a new filing with the deadline of April 15 th . See Note V for more details.
	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 opinion must bear a signature and must be completed by a Qualified Actuary. If an Actuarial Opinion does not contain a signature, the filing will be subject to the penalties noted in Note F.
	Q	Quarterly Financial Statement (8 ½" x 14"):	Foreign: File with the <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 the domiciliary state laws are substantially similar to Tennessee law at Title 56, Chapter 11.
	S	Exemptions:	Annual Statements — Not Allowed. Audited Statements — Must file by June 1 st . Actuarial Opinion — Must file by Dec. 1 st .

			Insurance Data Security – Must file by April 15.
	T	<p>Late payment of Premium Taxes:</p> <p>All delinquencies shall be charged interest of ten percent (10%) per annum from the date the amount was due and paid, pursuant to T.C.A. § 56-4-216</p>	<p>In addition to the amount of taxes, premium taxes will be assessed five percent (5%) for the first month, or fractional part thereof, an additional five percent (5%) for the second month, or fractional part thereof, and a penalty thereafter of one half of one percent (0.5%) per month.</p>
	U	<p><u>Foreign</u> Company Filings:</p> <p>Reference: TN Rule 0780-1-37-.08 (1) and (3)</p>	<p><u>Annual Statements:</u> A Jurat page only with signatures submitted to jurat.page@tn.gov. (An insurance group can file multiple electronic copies of Jurat Page for each licensed company together in one e-mail to jurat.page@tn.gov.)</p> <p><u>Quarterly Statements:</u> No filing required if filing electronically with the NAIC.</p>
	V	Insurance Data Security Law Compliance Certification or Exemption Certification	<p>Reference:</p> <p>https://www.tn.gov/commerce/insurance/company-resources/cybersecurity.html</p>

**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 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 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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