INDUSTRIAL INSURED GROUP (RRG) CAPTIVE AND ASSOCIATION CAPTIVE REQUIRED FILINGS
State of South Carolina – 2012/13 Annual Statement Year

Company Name: _____ **NAIC Company Code:**_____

Contact: _____ **Telephone:** _____

Contact email: _____

Required Filings in the State of: South Carolina **Filings Made During the Year 2013**

All items below require only one copy unless otherwise indicated.

NOTE: Beginning this year, all items submitted to the Department are to be provided electronically using the captivemail@doi.sc.gov address. In addition, a hard copy of the Annual and Quarterly statements shall be submitted. Annual Statements shall be bound on the left side, and printed on both sides. This email address is our new clearinghouse for all filings received. Items received will be logged in, and distributed accordingly. No other filing requirements below need to be submitted in hard copy unless otherwise requested by the Department. Thanks for your help on this.

(1) Checklist	(2) Line #	(3) Required filings for South Carolina	Copy shall be filed with: State	Copy shall be filed with: NAIC	(5) DUE DATE	(6) FORM SOURCE **	(7) APPLICABLE NOTES
		I. NAIC FINANCIAL STATEMENTS					
	1	Annual Statement (8 ½" x 14")	1	1	3/1	NAIC	A B C D E F G H J
	1.1	Printed Investment Schedule detail (Pages E01-E25)	1	1	3/1	NAIC	A B C D E F G H J
	2	Quarterly Financial Statement (8 ½" x 14")	1	1	5/15, 8/15, 11/15	NAIC	A B C D E F G H J
	3	Protected Cell Annual Statement	1	EO	3/1	NAIC	
		II. NAIC SUPPLEMENTS					
	11	Actuarial Opinion	1	1	3/1	Company	
	12	Actuarial Opinion Summary	1	1	3/15	Company	L
	17	Exceptions to Reinsurance Attestation Supplement	1	1	3/1	Company	
	21	Investment Risk Interrogatories	1	1	4/1	NAIC	
	22	Insurance Expense Exhibit	1	1	4/1	NAIC	
	24	Management Discussion & Analysis	1	1	4/1	Company	M
	23	Premiums Attributed to Protected Cells Exhibit	1	1	3/1	NAIC	
	28	Reinsurance Attestation Supplement	1	1	3/1	Company	
	29	Reinsurance Summary Supplemental	1	1	3/1	NAIC#	
	30	Risk-Based Capital Report	1	1	3/1	NAIC	
	31	Schedule SIS	1	1	3/1	NAIC	
	32	Supplement A to Schedule T	1	1	3/1,5/15, 8/15, 11/15	NAIC	
	33	Supplemental Compensation Exhibit	1	N/A	3/1	NAIC	
		III. ELECTRONIC FILING REQUIREMENTS					
	50	Annual Statement Electronic Filing	xxx	1	3/1	NAIC	
	51	March .PDF Filing	xxx	1	3/1	NAIC	
	52	Risk-Based Capital Electronic Filing	xxx	1	3/1	NAIC	
	53	Risk-Based Capital .PDF Filing	xxx	1	3/1	NAIC	
	56	Supplemental Electronic Filing	xxx	1	4/1	NAIC	
	57	Supplemental .PDF Filing	xxx	1	4/1	NAIC	
	58	Quarterly Electronic Filing	xxx	1	5/15, 8/15, 11/15	NAIC	
	59	Quarterly .PDF Filing	xxx	1	5/15, 8/15, 11/15	NAIC	
	60	June .PDF Filing	xxx	1	6/1	NAIC	
		IV. AUDIT/INTERNAL CONTROL RELATED REPORTS					
	71	Accountants Letter of Qualifications	1	EO	6/1	Company	K N
	72	Audited Financial Reports	1	EO	6/1	Company	K O
	73	Audited Financial Reports Exemption Affidavit	1	N/A	3/1	Company	P
	74	Communication of Internal Control Related Matters Noted in Audit	1	N/A	8/1	Company	Q
	75	Independent CPA: Designation/Change/Qualifications	1	N/A	See Note	Company	R
	76	Management's Report of Internal Control Over Financial Reporting	1	N/A	8/1	Company	S
	77	Notification of Adverse Financial Condition	1	N/A	Within 5 days of receipt from CPA	Company	T
	78	Report of Significant Deficiencies in Internal Controls	1	N/A	8/1	Company	U
	79	Request for Exemption to File	1	N/A	5/20	Company	V
	80	Request for Extension to File	1	N/A	5/20	Company	W
		V. STATE REQUIRED FILINGS					
	102	Filings Checklist (with Column 1 completed)	1	0	3/1	State	
	103	Holding Company Registration Statement (Form B & C)	1	0	3/1	State	
	104	Premium Tax Electronic Filing	1	0	3/1	State	X
	106	State Filing Fees Electronic Filing	1	0	3/1	State	Y
		Attestation Report (aka Questionnaire)	1	0	3/1	State	
		Direct Economic Impact Form	1	0	8/1	State	
		License Renewal Fee ($500)					
		VI. AUTO WARRANTY RRGS ONLY					
		Semi-Annual Actuarial Opinion on Adequacy of Rates and Loss Reserves	1	0	6/30	Company	Z
		Audited Financial Statement of each Administrator Obligor ("AO")	1	0	6/30	Company	
		Report of Loss Reserves held in Trust by [each] AO	1	0	6/30	Company	

***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.**

		NOTES AND INSTRUCTIONS
A	Required Filings Contact Persons:	Kristin Barrett, Chief Financial Analyst Alternative Risk Transfer Services kbarrett@doi.sc.gov 803-737-6109 Premium Tax Form Questions: Mary Sturkie msturkie@doi.sc.gov 803-737-6082
B	Mailing Address:	Physical Address: South Carolina Department of Insurance 1201 Main Street, Suite 1000 Columbia, SC 29201 Mailing Address: South Carolina Department of Insurance Post Office Box 100105 Columbia, South Carolina 29202-3105
C	Mailing Address for Filing Fees:	The forms used for premium taxes and filing fees will be completed electronically going forward. Go to https://online.doi.sc.gov/Eng/Members/Login.aspx and enter Userid and Password to access Insurer Fee and Premium Tax Forms and Instructions. When your invoice prints out at the end, please send it along with a paper check to the address shown above under B.
D	Mailing Address for Premium Tax Payments:	The forms used for premium taxes and filing fees will be completed electronically going forward. Go to https://online.doi.sc.gov/Eng/Members/Login.aspx and enter Userid and Password to access Insurer Fee and Premium Tax Forms and Instructions. When your invoice prints out at the end, please send it along with a paper check to the address shown above under B.
E	Delivery Instructions:	All required filings must be physically received in the Department no later than the indicated due date. If the due date falls on a weekend or a holiday, the next business day will be considered the due date. **PLEASE NOTE:** Effective with the 2010 statement year, **all** statement and related filings are required to be submitted electronically to captivemail@doi.sc.gov. In addition, please provide a hard copy of the Annual Statement and Quarterly statements for our files. (For Premium Tax questions, see item V below.)
F	Late Filings:	Companies will be fined for a late filing on a case-by-case basis.
G	Original Signatures:	Original signatures are required on all required filings. A scanned PDF filing containing signatures will be deemed as "original" documents, for those items submitted electronically only.
H	Signature/ Notarization/ Certification:	Required annual statements must be verified by at least two of its principal officers, at least one of whom prepared or supervised the preparation of the annual statement. See S.C. Code Ann. Section 38-13-80(A).
I	Amended Filings:	Amended items must be filed within 10 days of their amendment, along with an explanation of the amendments. The signature requirements for the original filing should be followed for any amendment.
J	Exceptions From Normal Filings:	Domestic companies should apply for an exemption or extension at least fifteen days prior to the filing due date.
K	Bar Codes:	Required only for NAIC filings. Please follow the instructions in the NAIC Annual Statement Instructions.
K.1	NONE filings	See NAIC Annual Statement Instructions.
L	Actuarial Opinion Summary	In addition to Statements of Actuarial Opinion filed with annual financial statements on or before March 1 the Actuarial Opinion Summary (AOS) is required by March 15. The AOS will be maintained as confidential by the Department pursuant to S.C. Code Ann. Section 38-13-160 (2002). The AOS must be prepared as prescribed by the instructions including but not limited to: • the actuary's range of reasonable estimates and/or point estimates for loss and loss adjustment expense reserves • the difference between the insurer's carried reserves and the point estimate and/or range of reasonable estimates • an explanation of any exceptional adverse development
M	Management Discussion & Analysis	Please ensure that the format outlined in the Annual Statement Instructions are used. Use comparable headings, and for those that don't apply, please state. Please make sure that you discuss the underlying reason(s) for any significant changes noted during the year. For items that apply to multiple headings, please either combine the headings, or provide a reference to the appropriate heading.
N	Accountants Letter of Qualifications:	See Section 12 of Regulation 69-70 – Annual Audited Financial Reporting Regulation which can be accessed under "Attachments to State Filing Checklists."
O	Financial Audited Reports	See Section 4 of Regulation 69-70 – Annual Audited Financial Reporting Regulation which can be accessed under "Attachments to State Filing Checklists."
P.	Audited Financial Statements - Exemption Affidavit	Company **must** file (i.e., it is not automatically exempt) either: • Premiums and Policyholders or Certificateholders Exemption Affidavit, **or** • Financial or Organizational hardship Exemption Affidavit See Bulletin 2009-19 for additional information regarding these affidavits.

Q	Communication of Internal Control Related Matters Noted in Audit	See Section 11 of Regulation 69-70 – Annual Audited Financial Reporting Regulation which can be accessed under "Attachments to State Filing Checklists."
R	Independent CPA: Designation/Change/Qualifications:	See Sections 6 and 7 of Regulation 69-70 – Annual Audited Financial Reporting Regulation which can be accessed under "Attachments to State Filing Checklists" for Designation and Qualifications of Independent CPA.
S	Management's Report of Internal Control over Financial Reporting	See Section 16 of Regulation 69-70 – Annual Audited Financial Reporting Regulation which can be accessed under "Attachments to State Filing Checklists" for Designation and Qualifications of Independent CPA.
T	Notification of Adverse Financial Condition	See Section 10 of Regulation 69-70 – Annual Audited Financial Reporting Regulation which can be accessed under "Attachments to State Filing Checklists" for Designation and Qualifications of Independent CPA.
U	Report of Significant Deficiencies in Internal Controls	See Section 11 of Regulation 69-70 – Annual Audited Financial Reporting Regulation which can be accessed under "Attachments to State Filing Checklists." The audited financial report and any report of significant deficiencies in the internal control system noted by the independent CPA during the audit (if none, the report should so state) are to be filed concurrently by June 1. Within 60 days (by July 31) after filing the significant deficiencies report, the insurer shall provide a description of remedial actions taken or proposed to correct the significant deficiencies.
V	Request for Exemption to File	See O. above
W	Extensions for filing Audited Financial Statements	See Section 4B of Regulation 69-70 – Annual Audited Financial Reporting Regulation which can be accessed under "Attachments to State Filing Checklists." Extensions of the filing date may be granted by the Director for 30-day periods upon showing, by the insurer and its independent certified public accountant, the reasons for requesting an extension by the Director. The request for extension shall be submitted in writing at least 10 days prior to the June 1 due date in sufficient detail to permit the Director to make an informed decision with respect to the requested extension.
X	Insurer Fee and Premium Tax Forms & Instructions:	Electronic filing now required. Go to https://online.doi.sc.gov/Eng/Members/Login.aspx, and enter the Company's Userid and Password to access Insurer Fee and Premium Tax Forms and Instructions. See Bulletin 2010-13 for more details. If you have additional questions, please contact Mary Sturkie (Taxation) at (803) 737-6082.
Y	Filing Fees:	Electronic filing now required. Go to https://online.doi.sc.gov/Eng/Members/Login.aspx, and enter the Company's Userid and Password to access Insurer Fee and Premium Tax Forms and Instructions. See Bulletin 2010-13 for more details. If you have additional questions, please contact Mary Sturkie (Taxation) at (803) 737-6082.
Z	Semi-Annual Actuarial Opinion	While this specific line deals with the Warranty RRGs, it should be noted that other RRGs may have a similar requirement as well. To confirm whether a given Company is required to file a semi-annual actuarial opinion regards rates and/or loss reserves, please refer to the Stipulations (Licensure) letter (as amended from time to time. This requirement may be for just an opinion on the reserves, or may request that the actuary review both the rates **and** reserves.

(See next page for General Instructions)

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 ***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.