

**General Instructions
For Companies to Use Checklist**

Please Note: Minnesota's instructions for companies to file with the NAIC are included in this Checklist. The NAIC will not be sending its own checklist this year.

Electronic Filing is intended to be filing(s) submitted to 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)

Minnesota **does not** require the filing of this checklist.

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 Electronic Filing** includes the complete quarterly filing and the PDF files for all quarterly data.

The **Quarterly .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 Accountant's 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. If N/A appears in this column, the filing is not required. As there are no foreign HMDIs licensed in Minnesota, the Number of Copies required for Foreign companies would currently be N/A in every case.

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," Minnesota will provide the forms via the Internet. 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.

ACCREDITED REINSURERS - PROPERTY & CASUALTY INSURERS

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

Company Contact: _____ **Telephone:** _____

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

(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			
I. NAIC FINANCIAL STATEMENTS								
	1	Annual Statement (8 1/2" x 14")	N/A	EO	xxx	3/1	NAIC	
	1.1	Printed Investment Schedule detail (Pages E01-E29)	N/A	EO	xxx	3/1	NAIC	Note N
	2	Quarterly Financial Statement (8 1/2" x 14")	N/A	EO	xxx	5/15, 8/15, 11/15	NAIC	
	3	Combined Annual Statement (8 1/2" x 14")	N/A	EO	xxx	5/1	NAIC	
II. NAIC SUPPLEMENTS								
	11	Accident & Health Policy Experience Exhibit (revised)	N/A	EO	xxx	4/1	NAIC	Note M
	12	Actuarial Opinion	N/A	EO	xxx	3/1	Company	
	13	Combined Insurance Expense Exhibit	N/A	EO	xxx	5/1	NAIC	
	14	Credit Insurance Experience Exhibit	N/A	EO	xxx	4/1	NAIC	
	15	Financial Guaranty Insurance Exhibit	N/A	EO	xxx	3/1	NAIC	
	16	Insurance Expense Exhibit	N/A	EO	xxx	4/1	NAIC	
	17	Long Term Care Experience Reporting Forms	N/A	EO	xxx	4/1	NAIC	
	18	Management Discussion & Analysis	N/A	EO	xxx	4/1	Company	
	19	Medicare Part D Coverage Supplement	N/A	EO	xxx	3/1, 5/15, 8/15, 11/15	NAIC	
	20	Medicare Supplement Insurance Experience Exhibit	N/A	EO	xxx	3/1	NAIC	
	21	Premiums Attributed to Protected Cells Exhibit	N/A	EO	xxx	4/1	NAIC	
	22	Risk-Based Capital Report	N/A	EO	xxx	3/1	NAIC	
	23	Supplement A to Schedule T	N/A	EO	xxx	3/1, 5/15, 8/15, 11/15	NAIC	
	24	Supplemental Investment Risk Interrogatories	N/A	EO	xxx	4/1	NAIC	
	25	Trusted Surplus Statement	N/A	EO	xxx	3/1, 5/15, 8/15, 11/15	NAIC	
III. ELECTRONIC FILING REQUIREMENTS								
	61	Annual Statement Electronic Filing	xxx	EO	xxx	3/1	NAIC	
	62	March .PDF Filing	xxx	EO	xxx	3/1	NAIC	
	63	Risk-Based Capital Electronic Filing	xxx	EO	N/A	3/1	NAIC	
	64	Risk-Based Capital .PDF Filing	xxx	EO	N/A	3/1	NAIC	
	65	Combined Annual Statement Electronic Filing	xxx	EO	xxx	5/1	NAIC	
	66	Combined Annual Statement .PDF Filing	xxx	EO	xxx	5/1	NAIC	
	67	Supplemental Electronic Filing	xxx	EO	xxx	4/1	NAIC	
	68	Supplemental .PDF Filing	xxx	EO	xxx	4/1	NAIC	
	69	Quarterly Electronic Filing	xxx	EO	xxx	5/15, 8/15, 11/15	NAIC	
	70	Quarterly .PDF Filing	xxx	EO	xxx	5/15, 8/15, 11/15	NAIC	
	71	June .PDF Filing	xxx	EO	xxx	6/1	NAIC	
IV. AUDITED FINANCIAL STATEMENTS								
	81	Accountants Letter of Qualifications	N/A	EO	xxx	6/1	Company	MN Stat. 60A.1291
	82	Audited Financial Statements	N/A	EO	xxx	6/1	Company	MN Stat. 60A.1291
	83	Audited Financial Statements Exemption Affidavit	N/A	N/A	N/A	N/A	Company	MN Stat. 60A.1291
	84	Designation of Independent CPA	N/A	N/A	N/A	N/A	Company	MN Stat. 60A.1291
	85	Notification of Adverse Financial Condition	N/A	N/A	1	Within 5 days of receipt	Company	MN Stat. 60A.1291
	86	Relief from the five-year rotation requirement for lead audit partner	1	EO	N/A	3/1	Company	MN Stat. 60A.1291 Note P
	87	Relief from the one-year cooling off period for independent CPA	1	EO	N/A	3/1	Company	MN Stat. 60A.1291 Note P
	88	Relief from the Requirements for Audit Committee	1	EO	N/A	3/1	Company	MN Stat. 60A.1291 Note P
	89	Report of Significant Deficiencies in Internal Controls	N/A	N/A	N/A	8/1	Company	MN Stat. 60A.1291
	90	Request for Exemption to File	N/A	N/A	N/A	N/A	Company	MN Stat. 60A.1291 Notes J & P

REQUIRED FILINGS IN THE STATE OF: Minnesota

Filings Made During the Year 2023

(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			
V. STATE REQUIRED FILINGS								
	101	Filings Checklist (with Column 1 completed)	N/A	0	N/A	3/1	State	
	102	Long-Tail Casualty Reinsurance Certificate	N/A	0	1	6/1	State	MN Stat. 60A.13
	103	State Filing Fees (Insurance Company Renewal Fee)	N/A	0	1	3/31	State	Note O
	104	Information Security Program Annual Certification	N/A	0	N/A	4/15	State	Note M

***If XXX appears in this column, Minnesota does not require this filing, as long as hard copy is filed with the state of domicile and the data is filed electronically with the NAIC. If N/A appears in this column, the filing is not required. EO (electronic only filing)**

****If Form Source is NAIC, the form should be obtained from the appropriate vendor.**

		NOTES AND INSTRUCTIONS (A-M APPLY TO ALL FILINGS)	
A	Required Annual Statement Filings Contact Person:		<ul style="list-style-type: none"> See the contact list.
B	Mailing Address:		Minnesota Department of Commerce Insurance Division 85 7 th Place East, Suite 280 Saint Paul, Minnesota 55101-2198
C	Mailing Address for Filing Fees:		Minnesota Department of Commerce 85 7 th Place East, Suite 280 Saint Paul, Minnesota 55101-2198
D	Mailing Address for Premium Tax Payments:		Minnesota Department of Revenue Insurance Taxes Section Mail Station 1780 600 Robert Street N St. Paul, MN 55101 Contact Person: Jerry Sieve (651) 556-3024
	Website Address for Electronic Premium Tax Payments:		https://www.revenue.state.mn.us/make-payment
	Website Address for Due Date Information:		https://www.revenue.state.mn.us/insurance-taxes-due-dates
E	Delivery Instructions:		<ul style="list-style-type: none"> All filings must be physically received at the address in Note B no later than the indicated due date per MN Stat.60A.13. If the due date falls on a weekend or holiday, the deadline is extended to the next business day.
F	Late Filings:		<ul style="list-style-type: none"> Companies will be fined \$100 per day for late annual statement filing per MN Stat. 72A.061 A company's license may be suspended if the annual statement is received more than 45 days late per MN Stat.72A.061. Companies may be fined \$25 per day for any of the other filings not received by the due date per MN Stat.72A.061 If a company has permission from its state of domicile to file any item late, this Department must receive a copy of the document granting the permission 10 days prior to the related due date shown in these instructions.
G	Original Signatures:		<ul style="list-style-type: none"> Foreign companies should follow the instructions in the <i>NAIC Annual Statement Instructions</i>.
H	Signature/Notarization/Certification:		<ul style="list-style-type: none"> N/A
I	Amended Filings:		<ul style="list-style-type: none"> Hard copies are no longer required to be filed with the Minnesota Department of Commerce, unless requested by the Department under separate cover.
J	Exceptions from normal filings:		<ul style="list-style-type: none"> Hard copies are no longer required to be filed with the Minnesota Department of Commerce, unless requested by the Department under separate cover.
K	Bar Codes (State or NAIC):		<ul style="list-style-type: none"> Follow the instructions in the Appendix of the <i>NAIC Annual Statement Instructions</i> for NAIC required filings. Bar codes for Minnesota state specific filings are not required (Lines 101-103).
L	NONE Filings:		See the <i>NAIC Annual Statement Instructions</i> . <ul style="list-style-type: none"> All Minnesota state specific forms should be completed and filed with either the pertinent information or a "NONE" on the form. Exceptions to these instructions are noted on the form.
M	Filings new, discontinued or modified materially since last year:		New/Revised: <ul style="list-style-type: none"> Information Security Program Annual Certification Discontinued <ul style="list-style-type: none"> None
N	Investment Schedule Detail:		<ul style="list-style-type: none"> Hard copies are no longer required to be filed with the Minnesota Department of Commerce, unless requested by the Department under separate cover.
O	Statement Filing Fees (Insurance Company Renewal Fee):		<ul style="list-style-type: none"> Renewal invoices will not be mailed out. Companies will not be billed. See renewal information in state forms section. Contact person: See contact list
P	Electronic Submission Accepted		<ul style="list-style-type: none"> In lieu of submitting a hard copy document, the Company may submit the filing electronically by emailing a color PDF file, properly executed, to insfilings.commerce@state.mn.us by the indicated due date.