

**TITLE COMPANIES**

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

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

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

**ALL STATE REQUIRED FILINGS MAY BE MADE ELECTRONICALLY – SEE NOTE B**

(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			
		<b>I. NAIC FINANCIAL STATEMENTS</b>						
	1	Annual Statement (8 ½” x 14”)	AFF	EO	0	3/1	NAIC	
	1.1	Printed Investment Schedule detail (Pages E01-E29)	AFF	EO	xxx	3/1	NAIC	M,W
	2	Quarterly Financial Statement (8 ½” x 14”)	AFF	EO		5/15, 8/15, 11/15	NAIC	M,W
		<b>II. NAIC SUPPLEMENTS</b>						
	11.1	Actuarial Opinion	AFF	EO		3/1	Company	
	11.2	Request for Exemption from Filing Actuarial Opinion	1	N/A	0	12/1	Company	
INS7008	11.3	Statement of Actuarial Opinion Exemption Affidavit	1	0	0	3/1	State	
	12	Investment Risk Interrogatories	AFF	EO		4/1	NAIC	
	13	Management Discussion & Analysis	AFF	EO		4/1	Company	M,W
	14	Schedule SIS	1	N/A	N/A	3/1	NAIC	M,N
	15	Supplemental Compensation Exhibit	1	N/A	N/A	3/1	NAIC	M,N
	16	Supplemental Schedule of Business Written By Agency	AFF	N/A		4/1	NAIC	M,N
		<b>III. ELECTRONIC FILING REQUIREMENTS</b>						
	61	Annual Statement Electronic Filing	xxx	EO	xxx	3/1	NAIC	
	62	March .PDF Filing	xxx	EO	xxx	3/1	NAIC	
	63	Supplemental Electronic Filing	xxx	EO	xxx	4/1	NAIC	
	64	Supplemental .PDF Filing	xxx	EO	xxx	4/1	NAIC	
	65	Quarterly Statement Electronic Filing	xxx	EO	xxx	5/15, 8/15, 11/15	NAIC	
	66	Quarterly .PDF Filing	xxx	EO	xxx	5/15, 8/15, 11/15	NAIC	
	67	June .PDF Filing	xxx	EO	xxx	6/1	NAIC	
		<b>IV. AUDIT/INTERNAL CONTROL RELATED REPORTS</b>						
	81	Accountants Letter of Qualifications	1	EO	N/A	6/1	Company	
	82	Audited Financial Reports	1	EO	0	6/1	Company	K,M,W
INS7160	83.1	Request for Exemption to File Audited Financial Reports	1	N/A	0	1/31	Company	
INS7166	83.2	Audited Financial Reports Exemption Affidavit		N/A	N/A		Company	
	84	Communication of Internal Control Related Matters Noted in Audit	1	EO	N/A	8/1	Company	
	85	Independent CPA (change)	1	N/A	N/A		Company	
	86	Management’s Report of Internal Control Over Financial Reporting	1	N/A	N/A	8/1	Company	
	87	Notification of Adverse Financial Condition	1	N/A	N/A		Company	
	89	Relief from the five-year rotation requirement for lead audit partner	1	EO		3/1	Company	
	90	Relief from the one-year cooling off period for independent CPA	1	EO		3/1	Company	
	91	Relief from the Requirements for Audit Committees	1	EO		3/1	Company	
	91	Request to File Consolidated Audited Annual Statements	1	N/A	N/A	1/31	Company	

(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			
	92	Request for Exemption to File Management's Report of Internal Control Over Financial Reporting	1	N/A	N/A		Company	
<b>V. STATE REQUIRED FILINGS***</b>								
INS7004	100	Application for Renewal of Certificate of Authority	1	0	1	3/1	State****	
INS7147	101	Foreign Premium Tax Return- DO NOT File Hardcopy	0	0	EO	3/1	State****	W
INS7143	102	Domestic Franchise Tax Return- DO NOT File Hardcopy	EO	0	0	3/1	State****	W
On-line only	103	Premium Tax Advance Payment - Invoice Available On-Line 9/1 - Premium Tax On-Line Data (https://gateway.insurance.ohio.gov secured on-line logon)	1	0	1	10/15	State	E
INS7240	104	Electronic Filing Authenticity Affidavit	1	0	0	3/1,4/1,5/1,5/15, 6/1,8/15, 11/15	State****	M,O
	105	Signed Jurat	1	0	0	3/1, 5/15, 8/15, 11/15	NAIC	M,N
INS7215	106	Foreign Insurance Tax Summary to Treasurer of State*****	0	0	1	3/1	State****	E
INS7214	107	Domestic Insurance Tax Summary to Treasurer of State*****	1	0	0	3/1	State****	E
INS7140	108	Business Tax Credit (If applicable) – DO NOT FILE HARDCOPY	EO	0	EO	3/1	State****	W
# No Form	109	Affix Barcodes	xxx	INFO	xxx	Informational Only	NAIC	S
INS7150	110	Computation of Deposit (Domestic Title)	1	0	0	3/1	State****	N
INS7151	111	Computation of Deposit (Domestic Title and Trust)	1	0	0	3/1	State****	N
INS7152	112	Computation of Deposit (Foreign Title)	0	0	1	3/1	State****	N
INS7062	113	Internet Submissions to NAIC	INFO	INFO	INFO	Informational Only	State****	S
	114	Corporate Governance Annual Disclosure*****	1	0	0	6/1	Company	
	115	Form F – Enterprise Risk Report *****	1	0	0	6/1	Company	O
	116	Form B-Holding Company Registration Statement	1	0	0	6/1	Company	
	117	ORSA*****	1	0	0	12/31	Company	
#	118	Group Capital Calculation (File with lead state only)	1	0	0	6/1	Company	X
#	119	Cybersecurity Program Compliance Certification	1	0	0	2/15 if Multistate insurer6/1 if Single state insurer	Company	Y

\*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

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

\*\*\* Generally, Notes A through K apply to all filings.

\*\*\*\*These forms may be downloaded at [www.insurance.ohio.gov](http://www.insurance.ohio.gov) under "Forms"

\*\*\*\*\*Do NOT file with the Ohio Department of Insurance. File Only with the Ohio Treasurer of State.

\*\*\*\*\*Ohio has 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](http://www.naic.org/public_lead_state_report.htm).

**\*\*\*\*\*Ohio has 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](http://www.naic.org/public_lead_state_report.htm)**

**\*\*\*\*\*Ohio has 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](http://www.naic.org/public_lead_state_report.htm)**

	<b>NOTES AND INSTRUCTIONS (A-K APPLY TO ALL FILINGS)</b>	
A	Required Filings Contact Person: Annual and Quarterly filings	Risk Assessment (614)644-2647 or <a href="mailto:Risk.Assessment@insurance.ohio.gov">Risk.Assessment@insurance.ohio.gov</a>
B	Mailing Address for Annual and Quarterly filings:  All state required filings will be accepted electronically. Electronic filings preferred. NO HARDCOPIES REQUIRED.	Ohio Department of Insurance Office of Risk Assessment 50 West Town Street, 3 <sup>rd</sup> Floor Columbus, OH 43215  If filing electronically, send to <a href="mailto:janice.wheatley@insurance.ohio.gov">janice.wheatley@insurance.ohio.gov</a>
C	Mailing Address for Filing Fees: Do not send checks for filing fees. You will be billed when due. Do not mail tax returns. Do not send checks to the Department of Insurance.	<u>NONE</u>
D	<u>Mailing Address for Premium &amp; Franchise Tax Returns:</u> NONE. Electronic filing only. DO NOT file hardcopy with the Department of Insurance. DO NOT send tax payments to the Department of Insurance.	<u>NONE.</u> DO NOT Mail Tax Returns. Electronic filing only.
E	Mailing Address for Premium Tax Payments: Must be paid by ACH credit or ACH debit.  If you have questions about this process, you may contact the Ohio Treasurer of State's office at 614-752-8484 or view the FAQ's from the following web address: <a href="http://eft.tos.ohio.gov/#/FaqView">http://eft.tos.ohio.gov/#/FaqView</a>	<u>NONE</u>
F	Delivery Instructions:	All items must be physically received by the due date. If the due date falls on a weekend or holiday, the due date is the next business day.
G	Late Filings:	Statutory penalties apply to required filings received by the due date. If the due date falls on a weekend or holiday, the due date is the next business day.
H	Original Signatures:	Original signatures are required on all filings that require signatures. See Note L and Electronic Filing Authenticity Affidavit (Ohio Form INS7240).
I	Signature/Notarization/Certification:	Principal officers are required to sign Quarterly and Annual Statement Jurat Pages. See Annual

		Statement Instructions and Ohio Form INS7240.
J	Amended Filings:	Contact <a href="mailto:taxes@insurance.ohio.gov">taxes@insurance.ohio.gov</a> for tax amendment forms. Amendments must be accompanied by an explanation and documentation. Original signature requirements apply.
K	Bar Codes (NAIC):	Ohio no longer has state specific bar code instructions. Please refer to the Appendix of the NAIC Annual Statement Instructions. Ohio no longer has state specific bar code instructions.
L	Exceptions from normal filings:	All companies must include a copy of any extension or exemption granted by their state of domicile.
M	Signed Jurat:	Domestic insurers must attached signed, notarized Jurat with Affidavit (Ohio form INS7240 ). No Jurat required of foreign insurers. Do not file hardcopy Annual or Quarterly Statements.
N	NONE Filings:	Must be submitted. Please see NAIC Annual Statement Instructions for Supplemental interrogatories.
O	Filings new, discontinued or modified materially since last year:	A “#” sign on the Checklist denotes a new filing.
P	All Foreign Insurers: DO NOT FILE Certification of Valuation, Certificate of Compliance or Certificate of Deposit.	These are no longer required.
Q	Statement of Compliance with Rule 3901-8-07 and 3901-6-02:	Every insurer subject to Rules 3901-8-07 and/or 3901-6-02 must file a statement of compliance with Ohio insurance laws as implemented and interpreted by these rules on Company letterhead. No form.
R	Protected Cell Annual Statement:	File only if applicable. No need to file with Ohio if “None”.
S	State instructions and filing information:	These items are available for instructional purposes only. The forms content is to be used as a guide only.

T	Actuarial Opinion Summary (Property and Casualty Only):	To be filed as a confidential document pursuant to ORC Section 3901.77(E)
U	HIC line of business license only:	Do Not file unless Certificate of Authority (“COA”) is for a health insuring corporation (“HIC”) under ORC Chapter 1751 or if the company’s “non-HIC” COA specifically lists authority for a HIC line of business. The Annual Form must be electronically filed as an exhibit to the company’s Premium Tax return. Filings are made as attachment to email to taxes@insurance.ohio.gov.
V	IRIS Response:	ONLY required if 4 or more IRIS Ratio Failures.
W	Hard Copy Filings (NO HARDCOPIES ARE REQUIRED FOR ELECTRONIC FILINGS)	Do not file hardcopy with Ohio if “NONE”, “AFF”, “EO” or “0” is indicated in column 4 (domestic or foreign) or any forms with “1” for domestic may be filed electronically and no hardcopy required. Affidavit (“AFF”) may be filled electronically.
X	Group Capital Calculation	Ohio domestic insurers where Ohio is the lead state are required to provide (Ohio Revised Code 3901.33(L)(1))
Y	Cybersecurity Program Compliance Certification pursuant to Ohio Revised Code Section 3965.02 (I)(1).	Ohio Domestic Insurers must file with the Market Conduct Division written statement certifying that the insurer is in compliance with the requirements set forth in this section (Ohio Revised Code 3965.02).

## 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.

w:\qa\blanks\checklists\2020 filings made in 2021\4 titlecklist\_2020\_filingsmade2021.docx