

TITLE COMPANIES

Company name:

NAIC Company code:

Contact:

Telephone:

Required filings in the state of:

Filings made during the year 2026

Insurers are encouraged to file electronically when possible.

Send confidential information securely or reach out to orinsreg.ins@dcbs.oregon.gov for secure filing instructions.

(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 ½" x 14")		EO		3/1	NAIC	G,H,J,K,L,O,X
	1.1	Printed investment schedule detail (pages E01-E30)		EO	xxx	3/1	NAIC	
	2	Quarterly financial statement (8 ½" x 14")		EO		5/15, 8/15, 11/15	NAIC	G,H,J,K,P,X
		II. NAIC SUPPLEMENTS						
	11	Actuarial opinion		EO		3/1	Company	J,K
	12	Investment risk interrogatories		EO		4/1	NAIC	K
	13	Management discussion and analysis		EO		4/1	Company	J,K,Q
	14	Schedule SIS		N/A	N/A	3/1	NAIC	J,K
	15	Supplemental compensation exhibit		N/A	N/A	3/1	NAIC	J,K
	16	Supplemental schedule of business written by agency		N/A		4/1	NAIC	K

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			Domestic		Foreign			
			State	NAIC	State			
		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	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	
		IV. AUDIT/INTERNAL CONTROL RELATED REPORTS						
	81	Accountants Letter of Qualifications		EO	N/A	6/1	Company	K
	82	Audited financial reports		EO		6/1	Company	J,K,Q
	83	Audited financial reports exemption affidavit		N/A	N/A		Company	J
	84	Communication of internal control related matters noted in audit		EO	N/A	8/1	Company	K
	85	Independent CPA (change)		N/A	N/A		Company	S
	86	Management's report of internal control over financial reporting		N/A	N/A	8/1	Company	K
	87	Notification of adverse financial condition		N/A	N/A		Company	T
	88	Relief from the five-year rotation requirement for lead audit partner		EO		3/1	Company	J

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			Domestic		Foreign			
			State	NAIC	State			
	89	Relief from the one-year cooling off period for independent CPA		EO		3/1	Company	K
	90	Relief from the requirements for audit committees		EO		3/1	Company	K
	91	Request for exemption to file management's report of internal control over financial reporting		N/A	N/A		Company	K
		V. STATE REQUIRED FILINGS***						
	101	Combined tax prepayment	Note	0	Note	6/15,9/15, 12/15	State	V
	102	Corporate governance annual disclosure***	1	0	0	6/1	Company	A
	103	Filings Checklist (with Column 1 completed)	0	0	0		State	
	104	Form B-holding company registration statement	1	0	0	4/30	Company	J,W
	105	Form F-enterprise risk report ***	1	0	1	4/30	Company	Y
	106	Group Capital Calculation (File with lead state only)		0				
	107	INSURANCE TAXES and ASSESSMENTS: Annual assessment to fund operations	Payment only	0	Payment only	10/31	State	A,B,D,E,F,G, I,AA
	108	INSURANCE TAXES and ASSESSMENTS: Combined retaliatory and fire marshal tax prepayments	Payment only	0	Payment only	6/15, 9/15, 12/15	State	A,B,D,E,F,G, I,V
	109	INSURANCE TAXES and ASSESSMENTS: Insurance tax return	Electronic	0	Electronic	4/1	State	A,B,D,E,F,G, I,U

(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			
	110	Oregon exhibit of premiums (Schedule T)	2	0	xxx	3/1	NAIC	R
	111	ORSA ****	1	N/A	N/A	8/1	Company	Z
	112	Signed jurat	0	0	1	3/1	NAIC	B,G,H,J,K,L
	113	State filing fees	0	0	0		State	C

*If XXX appears in this column, this state does not require this filing, if a copy is filed with the state of domicile and electronically with the NAIC. If N/A appears in this column, the filing is required with the domiciliary state. Electronic only (EO) 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

		<p>NOTES AND INSTRUCTIONS (A-K APPLY TO ALL FILINGS)</p>
A	Required filings contact person:	<p>General:</p> <p>Insurance institutions orinsreg.ins@dcbs.oregon.gov 503-947-7982</p> <p>Tax and assessments contacts: orinstax.ins@dcbs.oregon.gov</p> <p>Cori Wunderlin cori.wunderlin@dcbs.oregon.gov 503-947-7845 (Office) 971-374-3679 (Cell)</p> <p>Gail Mcfarlin gail.l.mcfarlin@dcbs.oregon.gov</p>
B	Mailing address:	<p>Please file electronically when possible</p> <p>Street address: Department of Consumer and Business Services, Division of Financial Regulation</p> <p>ATTN: Insurance institutions 350 Winter Street NE Salem OR 97301-3883</p> <p>Mailing address: Department of Consumer and Business Services</p> <p>Division of Financial Regulation ATTN: Insurance institutions P.O. Box 14480 Salem OR 97309-0405</p> <p>Tax and assessments contacts: Same addresses as above with “ATTN: RETALIATORY TAX”</p>
C	Mailing address for filing fees:	No filing fees required.

D	Mailing address for premium tax payments:	<p>Street address: Department of Consumer and Business Services, Division of Financial Regulation ATTN: CASHIERING 350 Winter Street NE Salem OR 97301-3883</p> <p>Mailing Address: Department of Consumer and Business Services Fiscal Services Division P.O. Box 14610 Salem OR 97309-0445</p>
E	Delivery instructions:	<p>Please file electronically when possible.</p> <p>All filings must be postmarked or electronically received no later than the indicated due date. If the due date falls on a weekend or holiday, then the deadline is extended to the next business day. Mail tax forms separately from Annual Statement or Jurat Page filings. Tax and assessment filings must be filed electronically through iReg and not mailed.</p>
F	Late filings:	<p>Failure to comply with any of the filing requirements may result in the assessment of a civil penalty pursuant to ORS 731.988 or the expiration of your company’s certificate of authority pursuant to ORS 731.410. Other late penalties and interest may be charged for taxes and assessments.</p>
G	Original signatures:	<p>Facsimile signatures are acceptable and have the same force as original signatures. iReg forms do not require a signature. An officer must certify that the form is current by checking the box on the form.</p>
H	Signature/notarization/certification:	<p>Domestic insurers: The annual statement and quarterly statement jurat pages must be signed by the president and secretary, or in their absence, two other principal officers of the company, with signatures notarized.</p> <p>Foreign insurers: The signed jurat page must be signed by the president and secretary, or in their absence,</p>

			two other principal officers of the company, with signatures notarized
I	Amended filings:		<p>Domestic insurers: An amended annual statement must be filed within 45 days after the end of the calendar month in which the error was discovered.</p> <p>Foreign insurers: When there is an amendment to the annual statement you must file an amended Signed Jurat page within 10 days of the amendment. If there are signature requirements for the original filing, the same requirements should be followed for any amendment.</p> <p>Amendments to tax and assessment filings must be made electronically in iReg</p>
J	Exceptions from normal filings:		<p>All insurers must provide a written request pursuant to NAIC Annual Statement Instructions at least 10 days prior to the filing due date to receive Oregon’s approval on any exemption or extension.</p> <p>Foreign insurers must include a written copy of the exemption or extension granted by its state of domicile.</p> <p>Generally, extension requests made on or after the filing due date will not be granted.</p>
K	Bar codes:		Please follow the instructions in the NAIC Annual Statement Instructions.
L	Signed jurat:		<p>Jurat pages can be filed electronically.</p> <p>Foreign insurers will file a completed signed jurat page as confirmation of NAIC electronic filing. The signature requirements for the signed jurat page are the same as the requirements for the annual statement jurat page. In the event that you refile or amend any financial data, a newly completed Signed Jurat page is required.</p> <p>Electronic files should be submitted in PDF format to the following email: foreign.filings@dcbs.oregon.gov</p>
M	NONE filings:		See NAIC annual statement instructions for supplemental interrogatories.

	N	Filings new, discontinued or modified materially since last year:	N/A
	O	Annual statement instruction for electronic filing:	Domestic and foreign insurers are required to file annual statements and supplements electronically with the NAIC. Foreign insurers: See note L.
	P	Quarterly statements for foreign companies:	Only required if requested by commissioner. Electronic files should be submitted in PDF format to the following email: foreign.filings.ins@dcbs.oregon.gov
	Q	Consolidated management discussion and analysis and consolidated audited financial report:	Domestic insurers within a consolidated group are required to file a copy of the report displaying the appropriate bar code for that document on the upper-right corner of the cover of the report. The bar code must reflect the filing insurer's NAIC company code; not the group's NAIC group code.
	R	Oregon exhibit of premiums (Schedule T):	Domestic insurers are to file electronic copies of the Oregon Exhibit of Premiums in both the original statement and the copy. Electronic files should be submitted in PDF format to the following email: orinsreg.ins@dcbs.oregon.gov Foreign insurers are not required to file the Oregon exhibit of premiums
	S	Designation of independent CPA:	If the CPA is not the CPA who prepared the immediately preceding filed audited financial report for the insurer, the insurer shall notify the commissioner of the engagement no later than the 30th day after the effective date of the engagement.
	T	Notification of adverse financial condition:	An insurer that has received a report of adverse financial condition shall forward a copy of the report to the commissioner no later than the fifth business day after receiving the report and shall provide the CPA with evidence that the report was furnished to the commissioner.
	U	Insurance tax return (includes retaliatory tax, fire marshal tax, and certificate of authority renewal fee):	Companies must file their tax returns electronically on the iReg filing system on our website: dfr.oregon.gov

			<p>Direct all inquiries to: orinstax.ins@dcbs.oregon.gov</p> <p>Gail Mcfarlin gail.l.mcfarlin@dcbs.oregon.gov</p>
	V	Combined tax prepayments (includes retaliatory tax and fire marshal tax):	<p>Companies receive their coupons for prepayments by accessing their accounts on the iReg filing system.</p> <p>Direct all inquiries to: orinstax.ins@dcbs.oregon.gov</p> <p>Gail Mcfarlin gail.l.mcfarlin@dcbs.oregon.gov</p> <p>Please keep in mind, however, that your company will not receive such notice if your prior year's retaliatory tax and fire marshal tax liability was less than \$400, since no prepayment is required.</p>
	W	Holding company registration:	<p>Every domestic insurer that is a member of an insurance holding company system shall register on or before April 30 for the previous calendar year per ORS 732.551(1)(2).</p> <p>Electronic files should be submitted in PDF format to the following email: orinsreg.ins@dcbs.oregon.gov</p> <p>A foreign insurer need not register if the statutes or rules of its domicile are substantially similar to those of Oregon.</p>
	X	Annual/quarterly statement cover:	<p>Electronic files are encouraged. If a hard copy is submitted the covers are to be similar in color to the required NAIC Filing Blank Instructions.</p>
	Y	Enterprise risk management report (Form F):	<p>Due April 30</p> <p>Every domestic insurer that is a member of an insurance holding company system shall register on or before April 30 for the previous calendar year per ORS 732.551(1)(2) and 732.569. This report is only required to be filed with the lead state of the group.</p> <p>Electronic files should be submitted in PDF format to the following email: orinsreg.ins@dcbs.oregon.gov</p>

			<p>Foreign insurers need not register if the statutes or rules of its domicile are substantially similar to those of Oregon.</p> <p>Electronic files should be submitted in PDF format to the following email: foreign.filings@dcbs.oregon.gov</p>
	Z	Own risk solvency assessment (ORSA):	<p>Due Aug. 1</p> <p>Required if insurer has over \$500 million or the group has over \$1 billion in direct written premium pursuant to 2015 Legislative Session HB 2469.</p> <p>Send securely or email orinsreg.ins@dcbs.oregon.gov for secure filing instructions</p>
	A A	Annual assessment to fund operations:	<p>PAYMENT DUE Oct. 31:</p> <p>Assessment is calculated by DFR and uploaded to iRg by Oct. 1. Invoices are not sent to insurers. If no assessment is showing, then the insurer does not owe current year's assessment. There is no form to file. Payment coupons must be printed from iReg and mailed with check to address on the payment coupon. https://www4.cbs.state.or.us/exs/ins/ireg/</p> <p>Late payments are subject to civil penalties of \$500 per day in addition to 9 percent late payment interest charges.</p> <p>Direct all inquiries to: orinstax.ins@dcbs.oregon.gov</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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400-6127 (11/25/COM)