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**AUDITED FINANCIAL STATEMENT AND  
STATEMENT OF ACTUARIAL OPINION  
SUBMITTAL FORM**  
**GENERAL INSTRUCTIONS**

The **SUBMITTAL Form** is *mandatory* for all captive types to include with their Audited Financial Statement (Audit) and Statement of Actuarial Opinion (SAO) filing(s). With nearly 600 licensed captives, we have developed the **Form** as an added surveillance tool to assist us in prioritization of resources.

1. The **Form** is a "fillable" PDF Form, and it is recommended you open and complete in Adobe Acrobat. Note: Printing as a blank form for manual completion is optional.
2. For **all non-RRGs** the **Form** must be attached as the first page of the unsecure .pdf filing containing the Audit, inclusive of required letters, and/or SAO, and before any optional cover letter. For **RRGs only**, this **Form** must be attached before the SAO filing within the 3/1 Annual unsecure .pdf submission and as the first page when the Audit filing is submitted.
3. If the **Form** is not attached, the filing will be returned for inclusion and re-submission. For those that file the Audit and SAO separately, a separate **Form** to answer the corresponding filing questions only, is required with each submission.
4. The **Form** requires a **YES** or **NO** answer, as applicable.
5. Please refer to the [Filing Due Date Checklists](#) and Regulation [C-1981-02](#) on our web site [www.dfr.gov](http://www.dfr.gov) for further filing guidance and requirements.

For questions and guidance, please contact:

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