



(Printable Reference Tool) - Print on legal sized paper [DFR Captive Insurance website](#)

**2023 ANNUAL/2024 QUARTERLY FILING CHECKLIST FOR  
Domestic Affiliated Reinsurance Company (ARC)**

**This checklist is not inclusive of all Vermont DFR regulatory requirements; The Commissioner may require additional documents/filings as warranted.**

**Electronic Submissions only (except license renewal fees). See Filing address per filing type.**

See Title 8: Banking and Insurance/Chapter 141: Captive Insurance Companies/Subchapter 5: Affiliated Reinsurance Companies Section 6049 [Vermont Statute Title 8 Chapter 141](#)

Filing	Description	Due Date ** /Date Submitted
<b>NAIC FINANCIAL STATEMENT</b> <b>Property &amp; Casualty</b>	Submit one unsecured PDF (reference captive name and license # in file name)	Prior to 3/1 **
(as of 12/31/xxxx)	Electronic Address: <a href="mailto:DFR.CaptiveFinancialFilings@vermont.gov">DFR.CaptiveFinancialFilings@vermont.gov</a>	
<b>Annual Statement (8 1/2" x 14")</b>	Signed and notarized Jurat Page (verified by oath of two of its executive officers) Please see temporary guidance on notarization here: <a href="#">Notarization Guidance</a>	
<b>NAIC Supplements</b>	Risk-Based Capital (RBC) Report	
	Reinsurance Summary Supplemental	
	Reinsurance Attestation Supplement	
	Stockholder Information Supplement - Schedule SIS	
	Director and Officer Insurance Coverage Supplement (also due Quarterly)	
	Copy of executed Vermont Captive Insurance Tax Return and support of reported premium (* Link to myVTax at bottom of this page) Due 3/15	
(as of 12/31/xxxx)	Submit one unsecured PDF (reference captive name and license # in file name)	Prior to 4/1 **
<b>NAIC Supplements</b>	Electronic Address: <a href="mailto:DFR.CaptiveFinancialFilings@vermont.gov">DFR.CaptiveFinancialFilings@vermont.gov</a>	
	Insurance Expense Exhibit	
	Management Discussion & Analysis	
	Supplemental Investment Risk Interrogatories	
	Cybersecurity and Identity Theft Insurance Coverage Supplement	
<b>NAIC QUARTERLY STATEMENT</b>	Submit one unsecured PDF (reference captive name and license # in file name)	Due Quarterly 5/15, 8/15, 11/15
<b>Domestic ARC's only</b>	Electronic Address: <a href="mailto:DFR.CaptiveFinancialFilings@vermont.gov">DFR.CaptiveFinancialFilings@vermont.gov</a>	
(as of 3/31/xxxx)	NAIC Quarterly Statement Form (Due 5/15/xxxx)	
(as of 6/30/xxxx)	NAIC Quarterly Statement Form (Due 8/15/xxxx)	
(as of 9/30/xxxx)	NAIC Quarterly Statement Form (Due 11/15/xxxx)	
<b>HOLDING COMPANY SYSTEM REGULATION FOR ARCS CHARTERED IN VERMONT</b>	Submit one unsecured PDF (reference captive name and license # in file name)	On or before 3/15
(as of 12/31/xxxx)	Electronic Address: <a href="mailto:DFR.CaptiveFinancialFilings@vermont.gov">DFR.CaptiveFinancialFilings@vermont.gov</a>	
<b>Holding Company Filings</b>	Holding Company Form B, C & F, when applicable	
<b>CORPORATE GOVERNANCE ANNUAL DISCLOSURE (CGAD)</b>	Submit one unsecured PDF (reference captive name and license # in file name)	On or before 6/1
(as of 12/31/xxxx)	Electronic Address: <a href="mailto:DFR.CaptiveFinancialFilings@vermont.gov">DFR.CaptiveFinancialFilings@vermont.gov</a>	
<b>CGAD</b>		
<b>OWN RISK AND SOLVENCY ASSESSMENT (ORSA)</b>	Submit one unsecured PDF (reference captive name and license # in file name)	Due annually AND when significant changes to risk profile.
(as of 12/31/xxxx)	Electronic Address: <a href="mailto:DFR.CaptiveFinancialFilings@vermont.gov">DFR.CaptiveFinancialFilings@vermont.gov</a>	
<b>ORSA</b>		
<b>LICENSE RENEWAL FEE</b>	\$500 payable to: Vermont Department of Financial Regulation; include License #/Captive Name	On or before 4/1
<b>All Filers</b>	Mail to: VTDFR-Captives, 89 Main St, Drawer 20, Montpelier, VT 05620-3101	
(annually)	or by Wire: for confirmation of Wire Transfer Instructions contact (802) 828-3304	
<b>AUDIT</b>	Submit one unsecured PDF (reference captive name and license # in file name)	On or before 6/30
<b>All Filers</b>	Electronic Address: <a href="mailto:DFR.CaptiveFinancialFilings@vermont.gov">DFR.CaptiveFinancialFilings@vermont.gov</a>	
(as of 12/31/xxxx)	<a href="#">Certified By Vermont Approved CPA</a>	
<b>Audited Financial Statement</b>	Audited Financial Statement, including:	
	Report of Evaluation of Internal Controls	
	Accountant's Letter of Qualifications	
	<a href="#">Certification of Review of Audit Work Papers</a>	
<b>ACTUARIAL</b>	Submit one unsecured PDF (reference captive name and license # in file name)	
(as of 12/31/xxxx)	Electronic Address: <a href="mailto:DFR.CaptiveFinancialFilings@vermont.gov">DFR.CaptiveFinancialFilings@vermont.gov</a>	
	<a href="#">Certified By Vermont approved Actuary</a>	
	Statement of Actuarial Opinion	On or before 3/1
	Actuarial Opinion Summary (filed with VT DFR only)	On or before 3/15
<b>*****REMINDER to submit NAIC REGULATORY REPORTING to NAIC.org (Financial Filings) as required*****</b>		
<b>OTHER REQUIRED FILINGS:</b>		
<b>PARENT/SPONSOR ANNUAL FINANCIAL STATEMENT</b>	Submit one unsecured PDF (reference captive name and license # in file name) or link to online filing	Due annually upon release
<b>All Filers</b>	Electronic Address: <a href="mailto:DFR.CaptiveFinancialFilings@vermont.gov">DFR.CaptiveFinancialFilings@vermont.gov</a>	
(as of Parent company year-end)	Annual Financial Statements of ultimate controlling parent. Note: Foreign currency must be converted to US\$ and statements marked as Private and Confidential, if applicable.	
<b>REINSURER AUDITED FINANCIAL STATEMENT</b>	Submit one unsecured PDF (reference captive name and license # in file name) or link to online filing	Due annually upon release
<b>Approved Affiliated or Captive Approved Reinsurer Filers Only</b>	Electronic Address: <a href="mailto:DFR.CaptiveFinancialFilings@vermont.gov">DFR.CaptiveFinancialFilings@vermont.gov</a>	
(as of Reinsurer year-end)	Audited Financial Statement	

\*NOTE: The Vermont Captive Insurance Tax Returns (CPT) and payments are to be filed no later than March 15th and are to be electronically filed and paid via the Vermont Department of Taxes online system

[www.myvtax.com](http://www.myvtax.com)

\*\* Please note that for our domestic filing due date references of "Prior to", for our purposes we interpret the date to be the same as would fall under our domestic filing due date reference "On or before". Example: If the Due date is Prior to March 15th, we consider the filing due date to be no later than March 15th, after which an extension would need to be requested. If a statutory due date falls on a weekend or a public holiday, it would then fall as due by the next business day.