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2023 ANNUAL/2024 QUARTERLY FILING CHECKLIST FOR

Foreign Risk Retention Group (RRG)

Risk Purchasing Groups are subject only to surplus lines tax and none of the below filings

Electronic Submissions only. See Filing address per filing type.

See Title 8: Banking and Insurance/Chapter 142: Risk Retention Groups and Risk Purchasing Groups [Vermont Statute Title 8 Chapter 142](#)

Filing	Description	Due Date ** /Date Submitted
NAIC FINANCIAL STATEMENT		
Property & Casualty	The following filings (unsecured PDF referencing Foreign RRG name and NAIC # in file name) should be filed at the electronic address: DFR.CaptiveFinancialFilings@vermont.gov	
Annual Statement as of 12/31	Signed and notarized Jurat Page (verified by oath of two of its executive officers)	Prior to 3/1 **
	Copy of executed Vermont Insurance Premium Tax Return and support of reported premium (* Link to myVTax at bottom of this page) Due last day of February	
Quarterly Statement as of 3/31	Signed and notarized Jurat Page (verified by oath of two of its executive officers)	Prior to 5/15 **
Quarterly Statement as of 6/30	Signed and notarized Jurat Page (verified by oath of two of its executive officers)	Prior to 8/15 **
Quarterly Statement as of 9/30	Signed and notarized Jurat Page (verified by oath of two of its executive officers)	Prior to 11/15 **

*******NO LICENSE OR FILING FEES DUE FOR FOREIGN RRGs NOR RPGs.** See below for Premium Tax Payments*****

*NOTE: The Insurance Premium Tax (IPT) returns and payments are to be filed no later than last day of February and are to be electronically filed and paid via the Vermont Department of Taxes online system. www.myvtax.com

** Please note that the due date references of "Prior to", for our purposes we interpret the date to be the same as would fall under our 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. Additionally if a statutory due date falls on a weekend, we accept as on time if filed by the next business day. In the case of a filing due date falling on a public holiday, it would then fall as due by the next business day.