

COUNTY MUTUAL COMPANIES CHECKLIST
 NORTH DAKOTA INSURANCE DEPARTMENT

FILINGS CHECKLIST FOR THE STATE OF NORTH DAKOTA - Filings Made during the Year 2023

Checklist	Required Filings *	Due Date	Number of Copies
	Renewal Statement and Fees (electronic submission on Online Renewal System)	3/1	1
	Abstract of Statement (electronic)	3/1	1
	Fire District Report (if applicable)	3/1	1
	Premium Tax Reports	3/1, 5/30, 8/29, 11/29	1
	Annual Statement (electronic submission and hard copy Jurat page)	3/1	1
	Interim Financial Statement as of August 31 (electronic submission)	9/15	1
	Corporate Governance Annual Disclosure	6/1	1

* North Dakota has adopted the NAIC updated Holding Company Model Act, a Form B, Form C, and Form F is required by 3/1 for holding company groups.

APPLICABLE PROVISIONS OF THE NORTH DAKOTA CENTURY CODE

26.1-02-02 Renewal of Certificate of Authority
26.1-03-07 Each Company is required to file an annual statement by March 1 deadline, unless deadline falls on a weekend then following business day
26.1-03-09 Statement to be verified by specified officers
26.1-03-10 Publication of abstract of annual statement
26.1-03-16 Penalty for not making and filing statement or false statement
26.1-03-17 Premium tax payments and penalties

NOTES AND INSTRUCTIONS

Forms on Department Website	All forms are available on the Department's website at https://www.insurance.nd.gov/companies/company-reporting-forms
Required Filings Contact Person	Company Licensing (701) 328-2440
Mailing Address	North Dakota Insurance Department 600 East Boulevard Ave, Dept. 401 Bismarck, ND 58505
Delivery Instructions	If the due date falls on a weekend or holiday, then the deadline is extended to the next business day. Electronic filings must be submitted by the due date.
Late Filings	Companies will be fined \$100 per day for a late annual statement filing. A company's license may be suspended if the annual statement is delinquent. N.D.C.C. § 26.1-03-16. Companies will be fined \$25 per day for delinquent renewal fees. N.D.C.C. § 26.1-02-02
Original Signatures - Jurat Page	Original signatures are required on all filings from domestic companies. The following officers are required to sign the annual statement: President or Vice President, Secretary, and Treasurer. In lieu of officer signatures, a majority of Directors may sign. N.D.C.C. § 26.1-03-09 Electronic signatures and electronic notarization will be accepted for all 2023 filings.
Amended Filings	Signature requirements are the same as for the original filing.
Extension Requests	Extensions are not granted on annual statement or premium tax deadlines.
Annual Statement	The County Mutual Annual Statement must be submitted electronically by e-mail attachment to colicexam@nd.gov and a signed jurat page may be submitted by e-mail or by hard-copy mailing. The County Mutual Annual Statement is a fillable Excel spreadsheet that is available on the Department's website at: https://www.insurance.nd.gov/county-mutual-insurers Do not open this file directly, but rather download the file to your PC's hard drive. Select the "Save" or "Save As" option. Save the file to a sub-directory on your computer. Once you have saved the file, you can locate the file on your computer using File Manager or Windows Explorer. When opening the file, a pop-up box will ask about updating the file's links, select "Don't Update". A second pop-up will ask about disabling macros, click "OK". If you have problems using this file, call the contact number noted above.
Interim Financial Statement	An interim Financial Statement as of August 31 must be submitted electronically by e-mail attachment to colicexam@nd.gov using the interim statement blank that is available on the Department's website as noted above. A signed jurat page is not required for this filing.
Premium Tax Report	Premium tax reports should not be submitted with the annual statement filing. Premium tax should be reported via Optins at https://www.optins.org/ The reconciled report is due March 1. Estimated reports are due May 30, August 29, and November 29. Reports must be filed even if zero tax is reported. A separate payment for premium tax is required. Do not send one payment in for premium tax and renewal fees.
Fire District Report	The Fire District Report should be submitted via excel document found at https://www.insurance.nd.gov/companies/fire-district-payment in lieu of a hard-copy report. Send to rkriege@nd.gov No need to submit if zero premium on lines 1, 2.1, 3, 4, and 5.1. The report needs to be completed even if line 7 on the totals page is negative. Important: New penalty or 26.1-03-11. If you have questions send to rkriege@nd.gov .