



**STATE OF WEST VIRGINIA**  
**Offices of the Insurance Commissioner**  
**Company Analysis and Examinations Division**

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**Accredited/Trusteed Reinsurers**  
**Annual Filing Requirements**  
(Instructions and Information)

- A. In lieu of an annual financial statement, accredited reinsurers who electronically file with the NAIC must file a signed Jurat Page. Alien accredited reinsurers that file with the NAIC International Insurers Department must file the Alien Surplus Lines Insurer Affidavit of Filing and Financial Attestation form available at:  
<http://www.wvinsurance.gov/company/forms>
- B. Reinsurers maintaining a trust pursuant to W. Va. Code §33-4-15(a)(C)(4) must also submit:
1. If amended since last filing, a copy of a newly amended Trust Agreement and a summary of changes from the previously filed document.
  2. If filing an amended Trust Agreement, a revised Trust Agreement Checklist.
  3. No later than the twenty-eighth day of February, the trustees must report in writing the balance of the trust and a listing of the trust's investments at the preceding year's end.
- C. Make checks payable to the WV Offices of the Insurance Commissioner.
- D. Failure to comply with reporting requirements may subject the company to penalties allowed by W. Va. Code §33

**Filing Schedule**

**Due on or before March 1**

Signed Jurat page from the financial statement  
Certificate of Authority or Compliance as evidence of being licensed in at least one state  
Application for License (Form AR-2) for Accredited Reinsurers  
Trust Information as per B above, if applicable  
Filing Fee

**Annual Filings**

**Due on or before June 1**

CPA Audited Financial Statements filed with the NAIC for the preceding calendar year

**Examination Assessment Fee**

**Due on or before July 1**

Pursuant to W. Va. Code §33-2-9, as amended, examination assessment fee of \$1,050.00

**Fee Schedule**

**Filing Fee**

Annual Statement - \$100.00

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**Accredited by the National Association of Insurance Commissioners**