



DEPARTMENT OF  
INSURANCE AND FINANCIAL INSTITUTIONS

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**REINSURER ANNUAL INSTRUCTIONS**

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**Accredited Reinsurer - Arizona Revised Statutes § 20-261.05(C) and Arizona Administrative Code R20-6-1602**

Do the following:

1. Pay Certificate of Reinsurance Accreditation annual statement filing fee by March 1. Go to our website at <https://insurance.az.gov/insurers/taxes> for instructions and forms.
2. File annual statement **electronically** with the National Association of Insurance Commissioners (NAIC) by March 1. **Do not send a hard copy to the Department.**
3. File audited financial statement **electronically** with the NAIC by June 1. **Do not send a hard copy to the Department.**

**Reinsurer Domiciled in Another State - Arizona Revised Statutes § 20-261.05(D) & (J) and Arizona Administrative Code R20-6-1603**

No annual filings.

**Reinsurer Maintaining Trust Funds - Arizona Revised Statutes § 20-261.05(E) & (J) and Arizona Administrative Code R20-6-1604**

Do the following:

1. File annual statement **electronically** with the National Association of Insurance Commissioners (NAIC) by March 1, if applicable.  
**Do not send a hard copy of the annual statement to the Department if filed electronically with the NAIC.**  
**Do not send audited financial statements to the Department. They are not required.**  
**Do not send quarterly financial statements to the Department. They are not required.**  
**Do not send quarterly trustee reports to the Department. They are not required.**
2. File a report from the trustee setting forth the balance of the trust and listing the trust's investments at the preceding year-end and certifying the date of termination of the trust, if so planned, or certifying that the trust shall not expire prior to the following December 31 with the Arizona Department of Insurance and Financial Institutions by February 28.
3. If applicable under Arizona Administrative Code R20-6-1604(B)(3)(i) or (ii) or Arizona Administrative Code R20-6-1604(B)(4)(d), file an annual certification of solvency with the Arizona Department of Insurance and Financial Institutions within 90 days after the financial statements are due to be filed with domiciliary regulator.

If necessary, send the documents to [financialfilings@difi.az.gov](mailto:financialfilings@difi.az.gov).