The NAIC International Insurers Department (IID) first and foremost hopes all are safe and healthy during this crisis. We recognize that companies/syndicates appearing on the *Quarterly Listing of Alien Insurers* may experience delays in completing their 2019 year-end IID filings due to the COVID-19 pandemic. As a result, the IID will be implementing the following modifications for this filing season:

1. **IID Financial Filing and Payment** – due date is extended to July 31, 2020.
2. **Audit and Actuarial Reports** – due date is extended to August 31, 2020.

**For Company filers only:**

IID staff reminds all companies listed on the Quarterly Listing to provide notice of shareholders’ equity decline in compliance with, *IID Plan of Operation, Section IV.A, Decline in Equity*:

> “If an Insurer’s equity has declined or is expected to decline by 10% or greater compared to the most recent annual filing, it must notify the IID immediately.”

The decline should be measured by comparing current or expected shareholders’ equity to the most recent year-end equity. The company should provide a detailed explanation of the decline that includes specific references to the line accounts that have impacted equity. Please coordinate a single response between the company contact and the U.S. legal representative, when applicable.

Should you have any questions do not hesitate to contact Robert Schump [rschump@naic.org](mailto:rschump@naic.org) or Andy Daleo [adaleo@naic.org](mailto:adaleo@naic.org).