

**SUBCHAPTER 11E - TAX AND MISCELLANEOUS**

**SECTION .0100 - GENERAL PROVISIONS**

**11 NCAC 11E .0101 GENERAL PROVISIONS**

*History Note:* Authority G.S. 58-9;  
Eff. February 1, 1976;  
Readopted Eff. February 28, 1978;  
Repealed Eff. July 1, 1988.

- 11 NCAC 11E .0102 ANNUAL STATEMENTS TO BE FILED WITH DEPARTMENT OF INSURANCE**
- 11 NCAC 11E .0103 INSTRUCTIONS FOR COMPLETION OF ANNUAL STATEMENT FORMS**
- 11 NCAC 11E .0104 FORM OF QUARTERLY FINANCIAL STATEMENTS**
- 11 NCAC 11E .0105 APPLICABILITY OF FINANCIAL STATEMENTS**

*History Note:* Authority G.S. 57-9; 57A-9; 57A-21; 58-9(3); 58-21; 58-34.1; 58-134; 58-292;  
Eff. February 1, 1976;  
Readopted Eff. February 28, 1978;  
Repealed Eff. April 1, 1993.

**11 NCAC 11E .0106 MICROFILMING OF COMPANY RECORDS**

*History Note:* Authority G.S. 58-9.1;  
Eff. February 1, 1976;  
Readopted Eff. February 28, 1978;  
Repealed Eff. March 1, 1993.

- 11 NCAC 11E .0107 ESCHEATS: ABANDONED PROPERTY: REPORT REQUIRED**
- 11 NCAC 11E .0108 ESCHEATS: ABANDONED PROPERTY: WHERE: WHEN TO FILE**
- 11 NCAC 11E .0109 ESCHEATS: ABANDONED PROPERTY: ESCHEAT CODES**

*History Note:* Authority G.S. 116A; 116A-5;  
Eff. February 1, 1976;  
Readopted Eff. February 28, 1978;  
Repealed Eff. July 1, 1988.

**11 NCAC 11E .0110 REDUCED INSTALLMENT PAYMENTS**

*History Note:* Filed as a Temporary Rule Eff. July 22, 1988 For a Period of 180 Days to Expire on  
January 18, 1989;  
Statutory Authority G.S. 105-228.5;  
Eff. January 1, 1989;  
Transferred & Recodified to 17 NCAC 5E .0101 Eff. January 15, 1998.

**SECTION .0200 - FIRE AND CASUALTY: GENERAL NATURE**

**11 NCAC 11E .0201 GENERAL NATURE**

*History Note:* Authority G.S. 58-9  
Eff. February 1, 1976;  
Readopted Eff. February 28, 1978;  
Repealed Eff. April 1, 1993.

**11 NCAC 11E .0202 TAX ON RECEIPTS FOR PREMIUMS**

*History Note:* Authority G.S. 58-2-40; 118-2;  
Eff. February 1, 1976;  
Readopted Eff. February 28, 1978;  
Amended Eff. April 1, 1993;  
Transferred & Recodified to 17 NCAC 5E .0102 Eff. January 15, 1998.

**11 NCAC 11E .0203 PREMIUM FINANCE CHARGES**

*History Note:* Authority G.S. 58-2-40; 105-228.5;  
Eff. April 1, 1993;  
Transferred & Recodified to 17 NCAC 5E .0103 Eff. January 15, 1998.

**SECTION .0300 - LIFE: GENERAL NATURE**

**11 NCAC 11E .0301 GENERAL NATURE**

*History Note:* Authority G.S. 58-9;  
Eff. February 1, 1976;  
Readopted Eff. February 28, 1978;  
Repealed Eff. July 1, 1988.

**11 NCAC 11E .0302 DIVIDENDS APPLIED TO PURCHASE ADDITIONAL PAID-UP LIFE**

*History Note:* Authority G.S. 105-228.5;  
Eff. February 1, 1976;  
Readopted Eff. February 28, 1978;  
Transferred & Recodified to 17 NCAC 5E .0104 Eff. January 15, 1998.

**11 NCAC 11E .0303 PREMIUM TAXES ON ANNUITIES**

*History Note:* Authority G.S. 105-228.5;  
Eff. February 1, 1976;  
Readopted Eff. February 28, 1978;  
Repealed Eff. January 1, 1995.

**11 NCAC 11E .0304 GROSS PREMIUM TAXATION OF GROUP PREMIUMS**

*History Note:* Authority G.S. 105-228.5;  
Eff. February 1, 1976;  
Readopted Eff. February 28, 1978;  
Transferred & Recodified to 17 NCAC 5E .0105 Eff. January 15, 1998.

**11 NCAC 11E .0305 EMPLOYEE BENEFITS PLANS: LIFE AND ACCIDENT AND HEALTH**

*History Note:* Authority G.S. 105-228.5;  
Eff. February 1, 1976;  
Readopted Eff. February 28, 1978;  
Transferred & Recodified to 17 NCAC 5E .0106 Eff. January 15, 1998.

- 11 NCAC 11E .0306 FINANCIAL REPORTING: DIFFERING STATEMENTS**
- 11 NCAC 11E .0307 FINANCIAL REPORTING: FORM OF RECONCILIATIONS**
- 11 NCAC 11E .0308 FINANCIAL REPORTING: DEFINITIONS**
- 11 NCAC 11E .0309 FINANCIAL REPORTING: DIFFERING STATEMENTS**

**11 NCAC 11E .0310 FINANCIAL REPORTING: PARENT OR AFFILIATED INSURERS**

*History Note:* Authority G.S. 58-34.1;  
Eff. February 1, 1976;  
Readopted Eff. February 28, 1978;  
Repealed Eff. April 1, 1993.

**SECTION .0400 - MISCELLANEOUS: GENERAL NATURE**

**11 NCAC 11E .0401 GENERAL NATURE**

*History Note:* Authority G.S. 58-9;  
Eff. February 1, 1976;  
Readopted Eff. February 28, 1978;  
Repealed Eff. July 1, 1988.

**11 NCAC 11E .0402 EXTENSION OF FILING DATE**

*History Note:* Authority G.S. 57-9; 57A-9; 57A-21; 58-21;  
Eff. February 1, 1976;  
Readopted Eff. February 28, 1978;  
Repealed Eff. April 1, 1993.

**11 NCAC 11E .0403 RENEWAL CERTIFICATE OF AUTHORITY: HMO**

**11 NCAC 11E .0404 FILING ANNUAL STATEMENTS FOR HMO'S**

**11 NCAC 11E .0405 INDEPENDENT CERTIFIED PUBLIC ACCOUNTANT AUDITS: HMO**

*History Note:* Authority G.S. 57A-3(c)(8); 57A-6, -8(b)(2), -9; 57A-20; 58-9;  
Eff. January 22, 1980;  
Repealed Eff. April 1, 1993.