



Agency Records Disposition Schedule

Department: Department of Commerce & Insurance

Section: Captive Insurance Companies

Division: Insurance Company Regulation Division

Sub-Section:

TITLE: Application for Licensure - Captive Insurers

CUTOFF: End of Calendar Year In Which Transaction Concluded

DESCRIPTION: Applications for licensure for captive companies based in Missouri including the application, business plan, financial projections, draft articles and bylaws, and other information requested by the division during license application review. Records kept pursuant to 374.070.3 RSMo.

RETENTION: Years: 5 Months: 0 Days: 0

NOTES:

DISPOSITION ACTION: Destroy

SERIES: 23358

SERIES STATUS: Approved

APPROVAL DATE:

6/28/2023

TITLE: Audit Guide and Analyst Files - Captive Insurers

CUTOFF: End of Calendar Year

DESCRIPTION: Documents produced by a financial analysis related to annual and quarterly reviews of domestic captives' financial statements and other documents submitted by request of the division or required by regulation.

RETENTION: Years: 7 Months: 0 Days: 0

NOTES:

DISPOSITION ACTION: Destroy

SERIES: 23355

SERIES STATUS: Approved

APPROVAL DATE:

6/28/2023

TITLE: Certificate of Authority - Captive Insurers

CUTOFF: End of Calendar Year

DESCRIPTION: Annual renewal documents for certificates of authority such as copies of invoices and payment receipts.

RETENTION: Years: 10 Months: 0 Days: 0

NOTES: Application materials are retained separately in series 23358.

DISPOSITION ACTION: Destroy

SERIES: 23356

SERIES STATUS: Approved

APPROVAL DATE:

6/28/2023



Agency Records Disposition Schedule

Department: Department of Commerce & Insurance

Section: Captive Insurance Companies

Division: Insurance Company Regulation Division

Sub-Section:

TITLE: Certifications - Captive Insurers

CUTOFF: End of Calendar Year

DESCRIPTION: Reports generated by the division reflecting certified tax liabilities of domestic captive companies that are provided to the Department of Revenue.

RETENTION: Years: 10 Months: 0 Days: 0

NOTES:

DISPOSITION ACTION: Destroy

SERIES: 23361

SERIES STATUS: Approved

APPROVAL DATE:

6/28/2023

TITLE: Company Organization Information - Captive Insurers

CUTOFF: When superseded or outdated

DESCRIPTION: Company articles and by-laws including, but not limited to, amendments, service of process forms, name changes, redomestications, mergers, adding lines of authority, withdraws, revocations, or suspensions.

RETENTION: Years: 10 Months: 0 Days: 0

NOTES:

DISPOSITION ACTION: Destroy

SERIES: 23357

SERIES STATUS: Approved

APPROVAL DATE:

10/13/2011

TITLE: Examination Reports - Captive Insurers

CUTOFF: End of Calendar Year

DESCRIPTION: Record contains the financial examination reports for captive insurers. Reports are created from the financial examination working papers.

RETENTION: Years: 10 Months: 0 Days: 0

NOTES: Examinations are conducted at least once every three years or every five years if the captive insurer files audited financial statements per 379.1314 RSMo.

DISPOSITION ACTION: Destroy

SERIES: 23353

SERIES STATUS: Approved

APPROVAL DATE:

6/28/2023



Agency Records Disposition Schedule

Department: Department of Commerce & Insurance

Section: Captive Insurance Companies

Division: Insurance Company Regulation Division

Sub-Section:

TITLE: Examination Working Papers - Captive Insurers

CUTOFF: End of Calendar Year

DESCRIPTION: Documents produced by examiners from the Division of Insurance Regulation during their examination of a captive insurance company, including actuarial billings charged to the examined company, and warrants providing the examiners with examination authority, and work papers.

RETENTION: Years: 7 Months: 0 Days: 0

NOTES: Examinations are conducted at least once every three years or every five years if the captive insurer files audited financial statements per 379.1314 RSMo.

DISPOSITION ACTION: Destroy

SERIES: 23352

SERIES STATUS: Approved

APPROVAL DATE:

6/28/2023

TITLE: Financial Statements - Captive Insurers

CUTOFF: End of Calendar Year in Which Transaction Concluded

DESCRIPTION: Captive insurance company annual and quarterly financial statements including pure, branch, association, industrial insured and special purpose life reinsurance captives. Records include, but are not limited to, related supplemental exhibits, certified public accountant reports, annual actuarial reserve certifications, and management discussion and analysis. Records kept per 374.070.4 RSMo.

RETENTION: Years: 10 Months: 0 Days: 0

NOTES: This information is only filed with Missouri and is considered confidential.

DISPOSITION ACTION: Destroy

SERIES: 23351

SERIES STATUS: Approved

APPROVAL DATE:

6/28/2023



Agency Records Disposition Schedule

Department: Department of Commerce & Insurance

Section: Captive Insurance Companies

Division: Insurance Company Regulation Division

Sub-Section:

TITLE: Premium Tax Delinquency Summary and Overpayment Reports - Captive Insurers

CUTOFF: End of calendar year

DESCRIPTION: Reports produced by the division reflecting delinquencies and overpayments of premium taxes by year and company. The reports are used to ensure that all premium taxes are collected and to track if late filings were assessed a penalty by the Department of Revenue. They are also used to verify that any overpayments credit requests from prior years do not exceed the amount available to the company filing the return.

RETENTION: Years: 10 Months: 0 Days: 0

NOTES:

DISPOSITION ACTION: Destroy

SERIES: 23363

SERIES STATUS: Approved

APPROVAL DATE:

10/13/2011

TITLE: Premium Tax Return Summary Reports - Captive Insurers

CUTOFF: End of calendar year

DESCRIPTION: Reports generated by the division that summarize the data from all premium tax returns filed by captives licensed and authorized to conduct insurance business in the State of Missouri. Reports list the taxes due that are related to the certification of tax liability, tracking the progress of the program and list which companies have not filed payments with the Department of Revenue. The records are used to ensure all taxes due are collected.

RETENTION: Years: 10 Months: 0 Days: 0

NOTES:

DISPOSITION ACTION: Destroy

SERIES: 23362

SERIES STATUS: Approved

APPROVAL DATE:

10/13/2011

TITLE: Tax Returns and Related Correspondence - Captive Insurers

CUTOFF: End of calendar year

DESCRIPTION: Missouri domiciled captives premium tax returns including supporting documentation and correspondence. These are premium tax returns submitted directly to the department for a desk audit and certification.

RETENTION: Years: 10 Months: 0 Days: 0

NOTES:

DISPOSITION ACTION: Destroy

SERIES: 23360

SERIES STATUS: Approved

APPROVAL DATE:

10/13/2011