WEST VIRGINIA CODE: §33-31-23

§33-31-23. Reports.

Prior to March 1 of each year, or with the approval of the commissioner within sixty days after its fiscal year-end, a branch captive insurance company shall file with the commissioner a copy of all reports and statements required to be filed under the laws of the jurisdiction in which the alien captive insurance company is formed, verified under oath by its president and secretary. If the commissioner is satisfied that the annual report filed by the alien captive insurance company in its domiciliary jurisdiction provides adequate information concerning the financial condition of the alien captive insurance company, the commissioner may waive the requirement for completion of the captive annual statement for business written in the alien jurisdiction.

WV Legislature