



June 25, 2026

CIRCULAR LETTER TO ALL MEMBER COMPANIES

Re: U.S. Return of Partnership Income Form 1065
Fiscal Year Ended September 30, 2025
Schedule K-1 - **Available online**

Member company copies of Schedule K-1, U. S. Return of Partnership Income Form 1065 (K-1) have been prepared for filing with the Internal Revenue Service as part of the Facility's information return for Tax Year beginning 10/1/2024 for Fiscal Year Ended 09/30/25. If your company is an actively writing company and has a Schedule K-1, this tax form is now available online via the EDGE system (**Tax Year 2024**). Included with that form is a copy of an explanatory memorandum prepared by Johnson Lambert LLP.

Email notification was sent once the form became available, and upon the first login into EDGE, each North Carolina Reinsurance Facility (NCRF) lead company will be asked to provide consent to receive the form electronically in the EDGE system. This consent remains in effect until revoked. If your company opts not to receive this form electronically, a hard copy will be mailed to you. The Disclosure Statement and Consent Form is included for your convenience. The lead company will receive the K-1 that will represent the summary of all the companies' activity in that NCRF group. Non-lead companies will not receive a K-1.

To access the K-1 in EDGE: Click the Company Code dropdown menu to select the lead NCRF company, click Reports tab, Tax Documents, Schedule K-1 Tax Forms and select Tax Year 2024 from the drop-down menu. In the event that you received an email notification and do not have login credentials to access the EDGE system, please contact your company Group Web Administrator who can provide you access or see the Portal System User's Guide available on our website at: <http://www.ncrb.org/Portals/0/web%20portal%20user%20guide%20v1.2.pdf>.

The web security role is either MC Super User or Accounting Data Entry.

If you still need assistance with access to the EDGE system, please call our office at (919) 582-1056 or email EDGEhelp@ncrb.org. To update your company's Schedule K-1 Partnership contact information, please complete the "Member Company Address / Contact Change Form" located at: <https://www.ncrb.org/ncrf/Forms-Manuals-Exhibits/Miscellaneous-Forms>

Please note that a number of companies with no current activity may receive final K-1's via mail. These forms will not be available online.

Please see to it that this circular letter is brought to the attention of your tax advisor and all other interested personnel in your Company.

Sincerely,

Christopher McKenzie

Chief Financial Officer

CDM: ken
RF-26-10
Enclosures

- Schedule K-1 Retrieval at a Glance
- NCRF Disclosure Statement and Consent for Electronic Delivery of Schedule K-1
- Consent to receive electronic delivery of NCRF Schedule K-1

SCHEDULE K-1 RETRIEVAL AT A GLANCE



NORTH CAROLINA
Reinsurance Facility

Available online in EDGE

Schedule K-1 Tax Form for Partnerships (NCRF)

K-1 tax form 1065

Tax Year 10/1/24 to 9/30/25

- ◆ Tax year 2024 is available to retrieve in EDGE (FYE 9/30/2025)
- ◆ Only lead companies receive a K-1
- ◆ Consent is required for online retrieval in EDGE (upon 1st login only)

In EDGE:

To retrieve your lead Co's K-1

Step by Step

- ◆ Select the Company Code dropdown menu
- ◆ Select the lead company
- ◆ Select Reports tab
- ◆ Select Tax Documents tab
- ◆ Select Schedule K-1 Tax Forms
- ◆ Choose the tax year using the dropdown menu - Calendar year 2024
- ◆ Select View Form

Need login credentials or other help?

Help with login

Contact info

- ◆ Contact your Group Web Administrator for login credentials
- ◆ Web Security roles to access K-1 are:
 - 1) MC Super User or
 - 2) Accounting Data Entry
- ◆ Other questions: EDGEhelp@ncrb.org or 919-582-1056



NORTH CAROLINA
Reinsurance Facility

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NC Reinsurance Facility Disclosure Statement and Consent for Electronic Delivery of Schedule K-1

The IRS issued Revenue Procedure 2012-17 requires a partnership to receive affirmative consent from its partners for the electronic delivery of Schedule K-1's (K-1's). This consent statement provides the disclosures required of our partnership, North Carolina Reinsurance Facility, to provide your K-1 to you electronically.

IMPORTANT DISCLOSURE INFORMATION

- 1) If you do not consent to electronic delivery, you will receive a paper K-1 in the mail, which will be delivered to the address that we currently have on file.
- 2) Your consent to electronic delivery will apply to all future K-1's unless consent is withdrawn by you (see point 4 below).
- 3) If for any reason you would like a paper copy of your K-1 after you have consented to electronic delivery, you may submit a request via email to EDGEhelp@ncrb.org or send a written request to [Karen Nelson at North Carolina Reinsurance Facility, 4140 Parklake Ave, Suite 320, Raleigh, NC 27612](#). Requesting a paper copy of your K-1 will not be treated as a withdrawal of consent.
- 4) If you would like to withdraw your consent to electronic delivery, you may submit a notice via e-mail to EDGEhelp@ncrb.org or send a written request to [Karen Nelson at North Carolina Reinsurance Facility, 4140 Parklake Ave, Suite 320, Raleigh, NC 27612](#). Your consent is considered withdrawn on the date the Partnership receives your written request to withdraw consent. The Partnership will confirm the withdrawal and its effective date in writing. A withdrawal of consent does not apply to a K-1 that was emailed to you in accordance with the Revenue Procedure before the effective date of the withdrawal of consent.
- 5) The Partnership will cease providing statements to you electronically if you provide a notice to withdraw consent, if you cease to be a partner in the Partnership or if regulations change to prohibit the form of delivery.
- 6) If you need to update your contact information that we have on file, please fill out the attached NCRF change form to replace the prior contact. Return the NCRF change form to ncrfops@ncrb.org, updatecontactinfo@ncrb.org and copy kn@ncrb.org.
- 7) We will notify you if there are any changes to the contact information of the Partnership.
- 8) If you consent to electronic delivery, in order to receive your electronic K-1, you will need the following:
 - a computer with access to the Internet and a web browser (Internet Explorer)
 - software that allows you to view a PDF file, such as Adobe Acrobat
- 9) If you consent, your K-1 will only be made available as a secure posting on our website. When your K-1 is available, you will be notified by email with a subject line of **IMPORTANT TAX RETURN DOCUMENT AVAILABLE**.
- 10) Your K-1 may be required to be printed and attached to a federal, state or local income tax return.



Consent to receive electronic delivery of NCRF Schedule K-1

I have read the attached North Carolina Reinsurance Facility (NCRF) Disclosure Statement and Consent for Electronic Delivery of Schedule K-1.

On behalf of the companies listed below, I accept electronic delivery by retrieving the Schedule K-1 from EDGE. I understand this will apply until consent is withdrawn in writing as described on the disclosure statement.

Each year, companies will be notified by email to retrieve the Schedule K-1 once the form becomes available in EDGE. Upon the first-time logging into EDGE to complete the process, each company will be asked to provide consent electronically in EDGE upon first login only. In subsequent years, the K-1's will be accessible without the need for further consents.

The following are LEAD companies in the North Carolina Reinsurance Facility:

NCRF #: _____ Company name: _____

NCRF #: _____ Company name: _____

NCRF #: _____ Company name: _____

NCRF #: _____ Company name: _____

NCRF #: _____ Company name: _____

NCRF #: _____ Company name: _____

NCRF #: _____ Company name: _____

Signed by: _____ Printed Name: _____

Title: _____ Date: _____

Email: _____

Mailing Address:

Street: _____

City: _____ State: _____ Zip: _____

Please sign and return to either kn@ncrb.org or:

North Carolina Reinsurance Facility
Attn: Karen Nelson
4140 Parklake Ave, Suite 320
Raleigh, NC 27612