

LIFE, ACCIDENT AND HEALTH/FRATERNAL INSURERS

COMPANY NAME: _____ NAIC Company Code: _____

Contact: _____ Telephone: _____

REQUIRED FILINGS IN THE STATE OF: _____ Filings Made During the Year 2024

FRATERNAL COMPANIES BEGIN FILING LIFE/FRATERNAL STATEMENT EFFECTIVE WITH FIRST QUARTER, 2019.

(1) Checklist	(2) Line #	(3) REQUIRED FILINGS FOR THE ABOVE STATE	(4) NUMBER OF COPIES*			(5) DUE DATE	(6) FORM SOURCE**	(7) APPLICABLE NOTES
			Domestic		Foreign			
			State	NAIC	State			
I. NAIC FINANCIAL STATEMENTS								
	1	Annual Statement (8 ½"x14")	1 – EO	EO		3/1	NAIC	B, E-2, F, L, Q, R
	1.1	Printed Investment Schedule detail (Pages E01-E29)	1 – EO	EO	xxx	3/1	NAIC	
	2	Quarterly Financial Statement (8 ½" x 14")	1 – EO	EO		5/15, 8/15, 11/15	NAIC	
	3	Separate Accounts Annual Statement (8 ½"x14")	1 – EO	EO		3/1	NAIC	
II. NAIC SUPPLEMENTS								
	11	Accident & Health Policy Experience Exhibit	1 – EO	EO		4/1	NAIC	R-1
	12	Credit Insurance Experience Exhibit	1 – EO	EO	xxx	4/1	NAIC	
	13	Health Supplement	1 – EO	EO	xxx	3/1	NAIC	
	14	Life, Health & Annuity Guaranty Association Assessable Premium Exhibit, Parts 1 and 2	1 – EO	EO	xxx	4/1	NAIC	
	15	Long-term Care Experience Reporting Forms	1 – EO	EO	xxx	4/1	NAIC	
	16	Management Discussion & Analysis	1 – EO	EO		4/1	Company	
	17	Market Conduct Annual Statement Premium Exhibit for Year	1 – EO	EO		3/1	NAIC	
	18	Medicare Supplement Insurance Experience Exhibit	1 – EO	EO	xxx	3/1	NAIC	
	19	Medicare Part D Coverage Supplement	1 – EO	EO		3/1, 5/15, 8/15, 11/15	NAIC	
	20	Risk-Based Capital Report	1 – EO	EO		3/1	NAIC	
	21	Schedule SIS	1 – EO	N/A	N/A	3/1	NAIC	
	22	Supplemental Compensation Exhibit	1 – EO	N/A	N/A	3/1	NAIC	
	23	Supplemental Health Care Exhibit (Parts 1 and 2)	1 – EO	EO		4/1	NAIC	
	24	Supplemental Investment Risk Interrogatories	1 – EO	EO		4/1	NAIC	
	25	Supplemental Schedule O	1 – EO	EO	xxx	3/1	NAIC	
	26	Supplemental Term and Universal Life Insurance Reinsurance Exhibit	1 – EO	EO		4/1	NAIC	
	27	Trusteed Surplus Statement	1 – EO	EO	xxx	3/1, 5/15, 8/15, 11/15	NAIC	
	28	Variable Annuities Supplement	1 – EO	EO		4/1	NAIC	
	29	VM 20 Reserves Supplement	1 – EO	EO		3/1	NAIC	
	30	Workers' Compensation Carve-Out Supplement	1 – EO	EO		3/1	NAIC	
Actuarial Related Items								
	31	Actuarial Certification regarding use 2001 Preferred Class Table	1 – EO	EO		3/1	Company	R-1
	32	Actuarial Certification Related Annuity Nonforfeiture Ongoing Compliance for Equity Indexed Annuities	1 – EO	EO		3/1	Company	
	33	Actuarial Memorandum Related to Universal Life with Secondary Guarantee Policies required by Actuarial Guideline XXXVIII 8D	1 – EO	N/A	xxx	4/30	Company	
	34	Actuarial Opinion	1 – EO	EO		3/1	Company	
	35	Actuarial Opinion on Separate Accounts Funding Guaranteed Minimum Benefit	1 – EO	EO		3/1	Company	
	36	Actuarial Opinion on Synthetic Guaranteed Investment Contracts	1 – EO	EO		3/1	Company	
	37	Actuarial Opinion on X-Factors	1 – EO	EO		3/1	Company	
	38	Actuarial Opinion required by Modified Guaranteed Annuity Model Regulation	1 – EO	EO		3/1	Company	
	39	Request for Life PBR Exemption (if applicable)	1 – EO	E/O		Commissioner 7/1 NAIC 8/15	Company	
	40	Executive Summary of the PBR Actuarial Report	1 – EO	N/A		4/1	Company	
	41	Life Summary of the PBR Actuarial Report	1 – EO	N/A		4/1	Company	
	42	Variable Annuities Summary of the PBR Actuarial Report	1 – EO	N/A		4/1	Company	
	43	PBR Actuarial Report (provide upon request)	1 – EO	N/A			Company	
	44	RAAIS required by <i>Valuation Manual</i>	1 – EO	N/A	xxx	4/1	Company	

(1) Checklist	(2) Line #	(3) REQUIRED FILINGS FOR THE ABOVE STATE	(4) NUMBER OF COPIES*			(5) DUE DATE	(6) FORM SOURCE**	(7) APPLICABLE NOTES
			Domestic		Foreign			
			State	NAIC	State			
	45	Reasonableness & Consistency of Assumptions Certification required by Actuarial Guideline XXXV	1 – EO	EO	xxx	3/1,5/15, 8/15, 11/15	Company	R-1
	46	Reasonableness of Assumptions Certification required by Actuarial Guideline XXXV	1 – EO	EO	xxx	3/1,5/15, 8/15, 11/15	Company	
	47	Reasonableness & Consistency of Assumptions Certification required by Actuarial Guideline XXXVI (Updated Average Market Value)	1 – EO	EO	xxx	3/1,5/15, 8/15, 11/15	Company	
	48	Reasonableness & Consistency of Assumptions Certification required by Actuarial Guideline XXXVI (Updated Market Value)	1 – EO	EO	xxx	3/1,5/15, 8/15, 11/15	Company	
	49	Reasonableness of Assumptions Certification for Implied Guaranteed Rate Method required by Actuarial Guideline XXXVI	1 – EO	EO	xxx	3/1,5/15, 8/15, 11/15	Company	
	50	RBC Certification required under C-3 Phase I	1 – EO	EO		3/1	Company	
	51	RBC Certification required under C-3 Phase II	1 – EO	EO		3/1	Company	
	52	Statement on non-guaranteed elements - Exhibit 5 Int. #3	1 – EO	EO		3/1	Company	
	53	Statement on par/non-par policies – Exhibit 5 Int. 1&2	1 – EO	EO		3/1	Company	
		III. ELECTRONIC FILING REQUIREMENTS						
	61	Annual Statement Electronic Filing	xxx	EO	xxx	3/1	NAIC	R-1
	62	March .PDF Filing	xxx	EO	xxx	3/1	NAIC	
	63	Risk-Based Capital Electronic Filing	xxx	EO	N/A	3/1	NAIC	
	64	Risk-Based Capital .PDF Filing	xxx	EO	N/A	3/1	NAIC	
	65	Separate Accounts Electronic Filing	xxx	EO	xxx	3/1	NAIC	
	66	Separate Accounts .PDF Filing	xxx	EO	xxx	3/1	NAIC	
	67	Supplemental Electronic Filing	xxx	EO	xxx	4/1	NAIC	
	68	Supplemental .PDF Filing	xxx	EO	xxx	4/1	NAIC	
	69	Quarterly Statement Electronic Filing	xxx	EO	xxx	5/15, 8/15, 11/15	NAIC	
	70	Quarterly .PDF Filing	xxx	EO	xxx	5/15, 8/15, 11/15	NAIC	
	71	June .PDF Filing	xxx	EO	xxx	6/1	NAIC	
		IV. AUDIT/INTERNAL CONTROL RELATED REPORTS						
	81	Accountants Letter of Qualifications	1 – EO	EO	N/A	6/1	Company	
	82	Audited Financial Reports	1 – EO	EO		6/1	Company	
	83	Audited Financial Reports Exemption Affidavit	1 – EO	N/A	N/A		Company	J
	84	Communication of Internal Control Related Matters Noted in Audit	1 – EO	EO	N/A	8/1	Company	
	85	Independent CPA (change)	1 – EO	N/A	N/A		Company	
	86	Management’s Report of Internal Control Over Financial Reporting	1 – EO	N/A	N/A	8/1	Company	
	87	Notification of Adverse Financial Condition	1 – EO	N/A	N/A		Company	B, E-2
	88	Relief from the five-year rotation requirement for lead audit partner	1 – EO	EO		3/1	Company	
	89	Relief from the one-year cooling off period for independent CPA	1 – EO	EO		3/1	Company	
	90	Relief from the Requirements for Audit Committees	1 – EO	EO		3/1	Company	
	91	Request for Exemption to File Management’s Report of Internal Control Over Financial Reporting		N/A	N/A		Company	J
		V. STATE REQUIRED FILINGS						
	101	Corporate Governance Annual Disclosure***	1- EO	0	XXX	6/1	Company	
	102	Filings Checklist (with Column 1 completed)	1- EO	0	XXX	3/1	State	
	103	Form B-Holding Company Registration Statement	1- EO		XXX			MO450 (naic.org)
				0		6/30	Company	
	104	Form F-Enterprise Risk Report ****	1- EO	0	XXX	As Required	Company	
	105	ORSA*****	1- EO	0	XXX	As required	Company	
	106	Premium Tax	XXX	0	XXX	See Notes	State	D, R
	107	State Filing Fees	1- EO		1-EO			C, E-1, O, R
				0		3/1	State	
	108	Signed Jurat	1-EO					B, E-2, F, L, N, Q, R
				0	XXX	3/1	NAIC	
	109	Group Capital Calculation (File with lead state only)		0				
	110							

***If XXX appears in this column, this state does not require this filing, if hard copy is filed with the state of domicile and if the data is filed electronically with the NAIC. If N/A appears in this column, the filing is required with the domiciliary state. EO (electronic only filing).**

****If Form Source is NAIC, the form should be obtained from the appropriate vendor.**

*****For those states that have adopted the NAIC Corporate Governance Annual Disclosure Model Act, an annual disclosure is required of all insurers or insurance groups by June 1. The Corporate Governance Annual Disclosure is a state filing only and should not be submitted by the company to the NAIC. Note however that this filing is intended to be submitted to the lead state if filed at the insurance group level. For more information on lead states, see the following NAIC URL: http://www.naic.org/public_lead_state_report.htm.**

******For those states that have adopted the NAIC updated Holding Company Model Act, a Form F filing is required annually by holding company groups. Consistent with the Form B filing requirements, the Form F is a state filing only and should not be submitted by the company to the NAIC. Note however that this filing is intended to be submitted to the lead state. For more information on lead states, see the following NAIC URL: http://www.naic.org/public_lead_state_report.htm**

*******For those states that have adopted the NAIC Risk Management and Own Risk and Solvency Assessment Model Act, a summary report is required annually by insurers and insurance groups above a specified premium threshold. The ORSA Summary Report is a state filing only and should not be submitted by the company to the NAIC. Note however that this filing is intended to be submitted to the lead state if filed at the insurance group level. For more information on lead states, see the following NAIC URL: http://www.naic.org/public_lead_state_report.htm**

		NOTES AND INSTRUCTIONS (A-K APPLY TO ALL FILINGS)	
	A	Required Filings and Statutory Deposit Contact:	Finances@doi.nv.gov For other contact information: See “Q”
	B	Electronic Financial Filing Submission Portal: For NAIC Checklist Requirements Do Not file through SERFF	For Domestic Companies, Companies not filing with NAIC, Accredited Reinsurers and Purchasing Groups: https://doi.nv.gov/Insurers/ Documents eligible for submission through the portal will have a “SUBMIT” link. Certain documents may not be submitted through the portal and must be submitted by email to the department. Please do not mail in hard copies of filings submitted through this portal.
	C	Payment of Filing Fees: Electronic Company Invoice Service Portal: Annual Renewal Payments: <u>Does Not apply to</u> individuals/ agencies/ entities licensed under NRS 683A or NRS 69	https://doi.nv.gov/Insurers/ Company invoices are available for viewing via the Company Invoice Service Portal. Payment information is included on the company invoice.
	D	Mailing and Filing Address for Premium Tax Original Filings and Premium Tax Payments: For all companies <u>except Captives:</u> For <u>Captives:</u>	Nevada Department of Taxation 1550 College Parkway, Ste. 115 Carson City, NV 89706 (775)-684-2128 premiumtax@tax.state.nv.us Premium Tax forms captives@doi.nv.gov
	E	Delivery Instructions: Does Not apply to individuals/ agencies/ entities licensed under NRS 683A or NRS 692 <i>Filings Must Be Legible</i>	The due date is March 1st. The Division will consider filings and payments postmarked on or before March 1st as being timely submitted. 1. Send Annual Renewal Payments to the Nevada Division of Insurance Carson City office – See “C” 2. Send Annual Statement or Jurat Filings to Carson City – See “B”

			3. File Required Industry Reports through <u>SERFF</u> or mail to Life/Health or Property/Casualty section. See “Q”
F	Late Filings:		Company will be fined \$100 per day to a maximum of \$3,000 for late filings (received or postmarked after 3/1/2024), or as required by statute.
G	Original Signatures:		Domestic companies: original signatures are required on all filings. Foreign companies: follow NAIC Annual Statement Instructions.
H	Signature/Notarization/Certification:		The President and Secretary are required to sign the annual statement, or, in the absence of one, two other principal officers may sign.
I	Amended Filings:		Domestic companies: file within 10 days of amendment and include an explanation of the amendment(s). Signature requirements listed apply to any amendment. See “G” Foreign companies: Do not file with the Nevada Division of Insurance. (Amended filings are filed electronically with the NAIC.)
J	Exceptions from normal filings:		Domestic companies: Apply at least 30 days prior to the due date. Foreign companies: file only for Nevada required filings - supply a written copy of any exemption or extension received from your state of domicile at least 10 days prior to the filing due date.
K	Bar Codes (State or NAIC):		Follow the instructions in the NAIC Annual Statement Instructions.
L	Signed Jurat:		Foreign Companies: Do Not File Jurat Page. Do Not Send hard copy of Annual Statement, if Annual Statement is filed with the state of domicile and electronically with the NAIC. Domestic companies: The submitted Jurat page must be signed and filed electronically with your assigned DOI analyst. See “B” for mailing instructions
M	NONE Filings:		All pages must be included. “None Page” allowed.
N	Filings new, discontinued or modified materially since last year:		Modified: Domestic companies: The submitted filings must be signed and filed electronically with your assigned DOI analyst. See “R” for additional notes.

	O	Late payment penalty:	Company will be fined a maximum of \$2,000 for late payment of annual renewal fee, or as required by statute.
	P	Publication of annual statement contact information in NV newspapers.	This is a requirement of the Nevada Secretary of State. See Foreign Corporation Publication Requirements Nevada Secretary of State (nvsos.gov) .
	Q	Contact and Mailing Address for Required Industry Reports filings: (File through SERFF)	Please refer to the appropriate section of Required Industry Report for contact and mailing information concerning filings. Do Not File with NAIC checklist items. Required Industry Reports can be found at: For Property/Casualty Nevada Division of Insurance (nv.gov) For Life/Health Nevada Division of Insurance (nv.gov)
	R	Additional Notes:	1. Domestic Companies: See “L” and “N”, also - supplements listed in section II are not required, if included with the annual statement listed in section I. 2. Foreign Companies: See section V for required filing. Do not file any items listed in sections I, II, III, or IV as applicable. 3. Fund for Administration and Enforcement annual fee (A&E) is included on the Certificate renewal invoice. See Nevada Division of Insurance (nv.gov)

**General Instructions
For Companies to Use Checklist**

Please Note: This state’s instructions for companies to file with the NAIC are included in this Checklist. The NAIC will not be sending their own checklist this year.

Electronic filing is intended to be filing(s) submitted to the NAIC via the NAIC Internet Filing Site which eliminates the need for a company to submit diskettes or CD-ROM to the NAIC. Companies are not required to file hard copy filings with the NAIC.

Column (1) Checklist

Companies may use the checklist to submit to a state, if the state requests it. Companies should copy the checklist and place an “x” in this column when submitting information to the state.

Column (2) Line #

Line # refers to a standard filing number used for easy reference. This line number may change from year to year.

Column (3) Required Filings

Name of item or form to be filed.

The ***Annual Statement Electronic Filing*** includes the annual statement data and all supplements due March 1, per the *Annual Statement Instructions*. This includes all detail investment schedules and other supplements for which the *Annual Statement Instructions exempt* printed detail.

The ***March.PDF Filing*** is the .pdf file for annual statement data, detail for investment schedules and supplements due March 1.

The ***Risk-Based Capital Electronic Filing*** includes all risk-based capital data.

The ***Risk-Based Capital.PDF Filing*** is the .pdf file for risk-based capital data.

The ***Separate Accounts Electronic Filing*** includes the separate accounts annual statement and investment schedule detail.

The ***Separate Accounts.PDF Filing*** is the .pdf file for the separate accounts annual statement and all investment schedule detail.

The ***Supplemental Electronic Filing*** includes all supplements due April 1, per the *Annual Statement Instructions*.

The ***Supplement.PDF Filing*** is the .pdf file for all supplemental schedules and exhibits due April 1.

The ***Quarterly Electronic Filing*** includes the quarterly statement data.

The ***Quarterly.PDF Filing*** is the .pdf for quarterly statement data.

The ***June.PDF Filing*** is the .pdf file for the Audited Financial Statements and Accountants Letter of Qualifications.

Column (4) Number of Copies

Indicates the number of copies that each foreign or domestic company is required to file for each type of form. The Blanks (EX) Task Force modified the 1999 *Annual Statement Instructions* to waive paper filings of certain NAIC supplements and certain investment schedule detail, if such investment schedule data is available to the states via the NAIC database. The checklists reflect this action taken by the Blanks (EX) Task Force. XXX appears in the “Number of Copies” “Foreign” column for the appropriate schedules and exhibits. **Some states have chosen to waive printed quarterly and annual statements from their foreign insurers and to rely upon the NAIC database for these filings. This waiver could include supplemental annual statement filings. The XXX in this column might signify that the state has waived the paper filing of the annual statement and all supplements.**

Column (5) Due Date

Indicates the date on which the company must file the form.

Column (6) Form Source

This column contains one of three words: “NAIC,” “State,” or “Company.” If this column contains “NAIC,” the company must obtain the forms from the appropriate vendor. If this column contains “State,” the state will provide the forms with the filing instructions. If this column contains “Company,” the company, or its representative (e.g., its CPA firm), is expected to provide the form based upon the appropriate state instructions or the NAIC *Annual Statement Instructions*.

Column (7) Applicable Notes

This column contains references to the Notes to the Instructions that apply to each item listed on the checklist. The company should carefully read these notes before submitting a filing.