

## LIFE, ACCIDENT AND HEALTH/FRATERNAL INSURERS

COMPANY NAME: \_\_\_\_\_ NAIC Company Code: \_\_\_\_\_

Contact: \_\_\_\_\_ Telephone: \_\_\_\_\_

REQUIRED FILINGS IN THE STATE OF: \_\_\_\_\_ Filings Made During the Year 2022

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

(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			
	46	Reasonableness of Assumptions Certification required by Actuarial Guideline XXXV	EO	EO	xxx	3/1,5/15, 8/15, 11/15	Company	E
	47	Reasonableness & Consistency of Assumptions Certification required by Actuarial Guideline XXXVI (Updated Average Market Value)	EO	EO	xxx	3/1,5/15, 8/15, 11/15	Company	E
	48	Reasonableness & Consistency of Assumptions Certification required by Actuarial Guideline XXXVI (Updated Market Value)	EO	EO	xxx	3/1,5/15, 8/15, 11/15	Company	E
	49	Reasonableness of Assumptions Certification for Implied Guaranteed Rate Method required by Actuarial Guideline XXXVI	EO	EO	xxx	3/1,5/15, 8/15, 11/15	Company	E
	50	RBC Certification required under C-3 Phase I	EO	EO	xxx	3/1	Company	E
	51	RBC Certification required under C-3 Phase II	EO	EO	xxx	3/1	Company	E
	52	Statement on non-guaranteed elements - Exhibit 5 Int. #3	EO	EO	xxx	3/1	Company	E
	53	Statement on par/non-par policies – Exhibit 5 Int. 1&2	EO	EO	xxx	3/1	Company	E
		<b>III. ELECTRONIC FILING REQUIREMENTS</b>						
	61	Annual Statement Electronic Filing	xxx	EO	xxx	3/1	NAIC	E
	62	March .PDF Filing	xxx	EO	xxx	3/1	NAIC	E
	63	Risk-Based Capital Electronic Filing	xxx	EO	N/A	3/1	NAIC	E
	64	Risk-Based Capital .PDF Filing	xxx	EO	N/A	3/1	NAIC	E
	65	Separate Accounts Electronic Filing	xxx	EO	xxx	3/1	NAIC	E
	66	Separate Accounts .PDF Filing	xxx	EO	xxx	3/1	NAIC	E
	67	Supplemental Electronic Filing	xxx	EO	xxx	4/1	NAIC	E
	68	Supplemental .PDF Filing	xxx	EO	xxx	4/1	NAIC	E
	69	Quarterly Statement Electronic Filing	xxx	EO	xxx	5/15, 8/15, 11/15	NAIC	E
	70	Quarterly .PDF Filing	xxx	EO	xxx	5/15, 8/15, 11/15	NAIC	E
	71	June .PDF Filing	xxx	EO	xxx	6/1	NAIC	E
		<b>IV. AUDIT/INTERNAL CONTROL RELATED REPORTS</b>						
	81	Accountants Letter of Qualifications	EO	EO	N/A	6/1	Company	E
	82	Audited Financial Reports	EO	EO	xxx	6/1	Company	E
	83	Audited Financial Reports Exemption Affidavit	EO	N/A	N/A		Company	E, J
	84	Communication of Internal Control Related Matters Noted in Audit	EO	EO	N/A	8/1	Company	E
	85	Independent CPA (change)	EO	N/A	N/A		Company	E
	86	Management’s Report of Internal Control Over Financial Reporting	EO	N/A	N/A	8/1	Company	E
	87	Notification of Adverse Financial Condition	EO	N/A	N/A		Company	E
	88	Relief from the five-year rotation requirement for lead audit partner	EO	EO	N/A	3/1	Company	E
	89	Relief from the one-year cooling off period for independent CPA	EO	EO	N/A	3/1	Company	E
	90	Relief from the Requirements for Audit Committees	EO	EO	N/A	3/1	Company	E
	91	Request for Exemption to File Management’s Report of Internal Control Over Financial Reporting	EO	N/A	N/A		Company	E, J
		<b>V. STATE REQUIRED FILINGS</b>						
	101	Corporate Governance Annual Disclosure***	EO	0	N/A	6/1	Company	E
	102	Filings Checklist (with Column 1 completed)	EO	0	N/A		State	E
	103	Form B-Holding Company Registration Statement	EO	0	N/A	6/1	Company	E, S
	104	Form F-Enterprise Risk Report ****	EO	0	N/A	6/1	Company	E, T
	105	ORSA *****	EO	0	N/A	12/1	Company	E
	106	Premium Tax		0			State	Q
	107	State Filing Fees		0			State	P, Q
	108	Signed Jurat	EO	0	EO	3/1	NAIC	L
	109							
	110							
	111							
	112							
	113							

**\*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](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](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](http://www.naic.org/public_lead_state_report.htm)**

		<b>NOTES AND INSTRUCTIONS (A-K APPLY TO ALL FILINGS)</b>	
	A	Required Filings Contact Person:	<p><b>ANNUAL STATEMENT:</b> <a href="mailto:BERG@delaware.gov">BERG@delaware.gov</a></p> <p><b>PREMIUM TAXES:</b> DOI_Tax@delaware.gov or (302) 674-7383</p>
	B	Mailing Address:	Delaware Department of Insurance 1351 West North Street, Suite 101, Dover, DE 19904
	C	Mailing Address for Filing Fees:	Delaware Department of Insurance 1351 West North Street, Suite 101, Dover, DE 19904 Annual Statement Filing Fees are included in the calculation of premium taxes. <b>DO NOT send payment with Annual Statement</b>
	D	Mailing Address for Premium Tax Payments:	Use <b>OPTins</b> to file Premium Taxes and fees electronically. Website: <a href="https://login.optins.org/optins-static/index.html">https://login.optins.org/optins-static/index.html</a> or call (816) 783-8990.
	E	Delivery Instructions: <b>Electronic submissions are preferred</b>	<p><b>ELECTRONIC ONLY:</b> Preferred method to receive secure email is via Egress. Egress is a free service that allows for <b>secure transmission</b> of large files.</p> <p>To Register for a free account use: <a href="#">Egress Switch   Sign Up</a> Electronic filings are to be sent to <a href="mailto:berg@delaware.gov">berg@delaware.gov</a>. The assigned analyst will contact you directly if they require a hard copy of any items</p> <p>Subject line of email must read as follows to be considered accepted: Due date of Filing, Full Company Name, NAIC# (i.e., 3/1 Filing, Company Name, NAIC#). <b>Please submit a separate email for each company filing.</b></p> <p>Electronic signatures that comply with the Uniform Electronic Transactions Act, <a href="#">Title 6 Ch. 12A</a> are currently being accepted. Acceptance of electronic notarization has been extended through June 30, 2022.</p> <p>Note: If multiple emails are being sent for the same company, please number the submission 1 of 3 etc. PDF's must be bookmarked</p>

F	Late Filings:	18 Del. C. §526(c) The Commissioner may refuse to continue or may suspend or revoke the certificate of authority of any insurer failing to file its annual statement when due
G	Original Signatures:	The Department will accept electronic signatures that comply with the Uniform Electronic Transactions Act, <u>Title 6 Ch. 12A</u>
H	Signature/Notarization/Certification:	Electronic notarization is acceptable  <b>OFFICERS TO SIGN:</b> President or vice-president, and secretary or actuary, as applicable, or, in the absence of the foregoing, by 2 other principal officers, or, if a reciprocal insurer, by the oath of the attorney-in-fact or its like officers if a corporation
I	Amended Filings:	File within 10 days of amendment with explanation for the original filing and same should be followed for any amendment.
J	Exceptions from normal filings:	<b>DOMESTIC:</b> Apply at least 30 days prior to due date with written explanation to <a href="mailto:berg@delaware.gov">berg@delaware.gov</a>  <b>FOREIGN:</b> Apply 10 days prior to due date
K	Bar Codes (State or NAIC):	N/A- Bar Codes are not required on Electronic Submissions
L	Signed Jurat:	<b>FOREIGN Annual</b> Signed Jurats should be emailed to: <b><u><a href="mailto:DOI_AnnualStatement@delaware.gov">DOI_AnnualStatement@delaware.gov</a></u></b>
M	NONE Filings:	If no entries are to be made, write “None”, “Not Applicable” or “No Changes” to complete the item in accordance with the <i>NAIC Annual and Quarter Statement Instructions</i> . Blank items, i.e., schedules, interrogatory responses, supplemental compensation exhibit or Notes to the Financial Statements will not be considered properly filed.
N	Filings new, discontinued or modified materially since last year:	N/A
O		

	P	Statement Filing Fees:	Attach to Premium Tax report: Use <b>OPTins</b> to file Premium Taxes and fees electronically.
	Q	Premium Tax report and payment	Includes statement filing fees Use <b>OPTins</b> to file Premium Taxes and fees electronically
	R		
	S	Form B & C - Insurance Holding Company System Annual Registration Statemen	<b>FEE:</b> \$100.00 per Holding Company Group
	T	Form F - is required annually by holding company groups to lead state	<b>FEE:</b> None
	U		

**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.

w:\qa\blanks\checklists\2020 filings made in 2021\2 lifecklist\_2020\_filingsmade2021.docx