

HEALTH ENTITIES

COMPANY NAME: _____ NAIC Company Code: _____

Contact: _____ Telephone: _____

REQUIRED FILINGS IN THE STATE OF: _____ Filings Made During the Year 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 | xxx | 3/1 | NAIC | F,G |
| | 1.1 | Printed Investment Schedule detail (Pages E01-E27) | 1 | EO | xxx | 3/1 | NAIC | |
| | 2 | Quarterly Financial Statement (8 ½" x 14") | 1 | EO | xxx | 5/15, 8/15, 11/15 | NAIC | G |
| II. NAIC SUPPLEMENTS | | | | | | | | |
| | 11 | Accident & Health Policy Experience Exhibit | 1 | EO | xxx | 4/1 | NAIC | |
| | 12 | Actuarial Opinion | 1 | EO | xxx | 3/1 | Company | G |
| | 13 | Life Supplemental Data due March 1 | 1 | EO | xxx | 3/1 | NAIC | |
| | 14 | Life Supplemental Data due April 1 | 1 | EO | xxx | 4/1 | NAIC | |
| | 15 | Life Supp Statement non-guaranteed elements – Exh 5, Int. #3 | 1 | EO | xxx | 3/1 | Company | |
| | 16 | Life Supp Statement on par/non-par policies – Exh 5 Int. 1&2 | 1 | EO | xxx | 3/1 | Company | |
| | 17 | Life, Health & Annuity Guaranty Assessment Base Reconciliation Exhibit | | EO | xxx | 4/1 | NAIC | |
| | 18 | Life, Health & Annuity Guaranty Assessment Base Reconciliation Exhibit Adjustment Form | | EO | xxx | 4/1 | NAIC | |
| | 19 | Long-Term Care Experience Reporting Forms | 1 | EO | xxx | 4/1 | NAIC | |
| | 20 | Management Discussion & Analysis | 1 | EO | xxx | 4/1 | Company | |
| | 21 | Medicare Part D Coverage Supplement | | EO | xxx | 3/1, 5/15, 8/15, 11/15 | NAIC | |
| | 22 | Medicare Supplement Insurance Experience Exhibit | 1 | EO | xxx | 3/1 | NAIC | |
| | 23 | Risk-Based Capital Report | 1 | EO | xxx | 3/1 | NAIC | G,H |
| | 24 | Schedule SIS | 1 | N/A | N/A | 3/1 | NAIC | |
| | 25 | Supplemental Compensation Exhibit | 1 | N/A | 1 | 3/1 | NAIC | F,M,O |
| | 26 | Supplemental Health Care Exhibit (Parts 1, 2 and 3) | 1 | EO | xxx | 4/1 | NAIC | |
| | 27 | Supplemental Health Care Exhibit's Allocation Report | 1 | EO | xxx | 4/1 | NAIC | |
| | 28 | Supplemental Investment Risk Interrogatories | 1 | EO | xxx | 4/1 | NAIC | |
| III. ELECTRONIC FILING REQUIREMENTS | | | | | | | | |
| | 61 | Annual Statement Electronic Filing | xxx | EO | xxx | 3/1 | NAIC | |
| | 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 | Supplemental Electronic Filing | xxx | EO | xxx | 4/1 | NAIC | |
| | 66 | Supplemental .PDF Filing | xxx | EO | xxx | 4/1 | NAIC | |
| | 67 | Quarterly Statement Electronic Filing | xxx | EO | xxx | 5/15, 8/15, 11/15 | NAIC | |
| | 68 | Quarterly .PDF Filing | xxx | EO | xxx | 5/15, 8/15, 11/15 | NAIC | |
| | 69 | June .PDF Filing | xxx | EO | xxx | 6/1 | NAIC | |
| IV. AUDIT/INTERNAL CONTROL RELATED REPORTS | | | | | | | | |
| | 81 | Accountants Letter of Qualifications | 1 | EO | N/A | 6/1 | Company | |
| | 82 | Audited Financial Reports | 1 | EO | xxx | 6/1 | Company | |
| | 83 | Audited Financial Reports Exemption Affidavit | 0 | N/A | N/A | xxx | Company | |
| | 84 | Communication of Internal Control Related Matters Noted in Audit | 1 | EO | N/A | 8/1 | Company | |
| | 85 | Independent CPA (change) | 1 | N/A | N/A | xxx | Company | |
| | 86 | Management's Report of Internal Control Over Financial Reporting | 1 | N/A | N/A | 8/1 | Company | |
| | 87 | Notification of Adverse Financial Condition | 1 | N/A | N/A | xxx | Company | |
| | 88 | Relief from the five-year rotation requirement for lead audit partner | 1 | EO | N/A | 3/1 | 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 | | | |
| | 89 | Relief from the one-year cooling off period for independent CPA | 1 | EO | N/A | 3/1 | Company | |
| | 90 | Relief from the Requirements for Audit Committees | 1 | EO | N/A | 3/1 | Company | |
| | 91 | Request for Exemption to File Management's Report of Internal Control Over Financial Reporting | xxx | N/A | N/A | xxx | Company | |
| | | V. STATE REQUIRED FILINGS | | | | | | |
| | 101 | Corporate Governance Annual Disclosure*** | 2 | N/A | xxx | 6/1 | Company | CC |
| | 102 | Filings Checklist (with Column 1 completed) | 0 | 0 | 0 | xxx | State | |
| | 103 | Form B-Holding Company Registration Statement | 2 | N/A | N/A | 5/1 | Company | X |
| | 104 | Form F-Enterprise Risk Report **** | 2 | N/A | xxx | 5/1 | Company | X |
| | 105 | ORSA ***** | 2 | N/A | xxx | Annually | Company | BB |
| | 106 | Premium Tax | 1 | 0 | 1 | 3/1 | State | A-H |
| | 107 | State Filing Fees | \$400 | N/A | \$400 | 3/1 | State | C |
| | 108 | Signed Jurat | xxx | N/A | xxx | 3/1 | NAIC | L |
| | 111 | Annual Statement Page 30, Direct Business in Nebraska | 1 | N/A | 1 | 3/1 | NAIC | v |
| | 112 | Annual Statement Schedule T Page (Page 38-39) | 1 | N/A | 1 | 3/1 | NAIC | v |
| | 113 | Comprehensive Health Insurance Pool | 1 | N/A | 1 | 4/1 | State | AA |
| | 114 | Fraud Contact Form | 1 | N/A | 1 | 3/1 | State | W |
| | 115 | Quarterly Premium Tax Return | 1 | N/A | 1 | 4/15, 6/15, 9/15 | State | D,F |

*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-FF APPLY TO ALL FILINGS) | | |
|---|---|--|
| A | Required Filings Contact Person: | <p>Annual Statement & Related Supplemental Filings Contact: Justin Schrader, Chief Financial Examiner, (402) 471-4734 or Justin.Schrader@nebraska.gov</p> <p>Premium Tax Contact: Martha Hettenbaugh, (402) 471-4671 or Martha.Hettenbaugh@nebraska.gov</p> |
| B | Mailing Address: | <p>Overnight Mail: Use street address Nebraska Department of Insurance 1135 M Street, Suite 300 Lincoln, NE 68508</p> <p>Postal Service Address: Nebraska Department of Insurance PO Box 82089 Lincoln, NE 68508</p> |
| C | Mailing Address for Filing Fees: | See Note B See Premium Tax Return for additional fees. |
| D | Mailing Address for Premium Tax Payments: | OPTins is the preferred method for filing premium taxes. Instructions can be found at optins.org. If you are not filing electronically through OPTins, the Department will continue to accept filings and payment at the above mailing address (See Note B) for the 2018 year. |
| E | Delivery Instructions: | All filings must be physically received by the Department no later than the indicated due date. If the due date falls on a weekend or holiday, then the deadline is extended to the next business day. |
| F | Late Filings: | Insurers who fail to pay any premium or retaliatory tax when due shall pay an interest rate of 3%. A forfeiture of \$100 per day will be imposed for any late filing of the Annual Statement, Supplemental Compensation Exhibit, and/or other supplemental filings. In addition, the Director may suspend or refuse to renew the company's certificate of authority until such filings have been received. |
| G | Original Signatures: | Original signatures are required on all filings from domestic companies. Signatures should be in a color ink that can easily be determined to be an original and not a copy. |
| H | Signature/Notarization/Certification: | Most corporate records (Articles of Incorporation and By-laws) identify the Executive Corporate Officers. In most cases, this consists of the President, Treasurer and Secretary. The corporate records give the authority to these Executive Officers to operate the company and will define their duties/functions/responsibilities/obligations as well. The Jurat Page should reflect these Executive Officers. Since the Executive Officers are given the authority under corporate records, they should sign the Jurat Page of the statement. The Annual Statement instructions require that if these Officers are incapacitated or not available due to a personal emergency, the company should then contact the Department of Insurance for direction as to who should sign the Jurat Page. RBC Jurat Page must contain the same signatures as found on the Annual Statement Jurat Page. |
| I | Amended Filings: | Insurers must file amended items within 10 days of their amendment, along with an explanation of the amendments. If |

| | | |
|---|--|--|
| | | there are signature requirements for the original filing, the same should be followed for any amendment. |
| J | Exceptions from normal filings: | Extensions, (not to exceed thirty days) for financial filings may be granted for good and sufficient cause. See Neb.Rev.Stat. §44-322. Requests should be sent to Justin Schrader, Chief Financial Examiner at (402) 471-4734 or via email to Justin.Schrader@nebraska.gov |
| K | Bar Codes (State or NAIC): | NAIC bar codes must be placed on all filings. Please follow the instructions in the NAIC Annual Statement Instructions. |
| L | Signed Jurat: | See Note H |
| M | NONE Filings: | See NAIC Annual Statement Instructions |
| N | Filings new, discontinued or modified materially since last year: | N/A |
| O | Supplemental Compensation Exhibit | The Supplemental Compensation Exhibit is a mandatory filing for both foreign and domestic companies. <i>See Neb.Rev.Stat. §44-322. See NAIC Annual Statement Instructions, which include the proper format. There should be a separate filing for each entity.</i> Send electronic copy in PDF format to: DOI.CompExhibit@Nebraska.gov with the Company Name & NAIC number in the subject line or a hard copy (not both) mailed to: Justin Schrader, Chief Financial Examiner in a separate envelope. Notes: When preparing a “NONE” filing, stating no salaries were paid, Part 1 – Interrogatories” questions 1-3 must be completed and “NONE” marked in Parts 2, 3, & 4. Please put your Company Name and NAIC number at the top of the exhibit. |
| P | Actuarial Certification Related Annuity Non-forfeiture Ongoing Compliance for Equity Indexed Annuities | Nebraska has not adopted Model Regulation 806 and does not require an actuarial certification regarding compliance of equity-indexed annuities. |
| Q | Actuarial Opinion on Separate Accounts Funding Guaranteed Minimum Benefit | |
| R | Actuarial Opinion on Synthetic Guaranteed Investment Contracts | NE Title 210, Chapter 80, Synthetic Guaranteed Investment Contracts does not require an actuarial opinion. |
| S | Actuarial Opinion for Interest Indexed Universal Life: | See Chapter 40, Section 010.02 of the Nebraska Department Insurance Regulations. |
| T | Actuarial Opinion Required by Modified Guaranteed Annuity Model Regulation | Nebraska has not adopted Model Regulation 255 and does not require an actuarial opinion regarding Modified Guaranteed Annuities. |
| U | Audited Financial Reports | 82:§005.06 requires the Annual Audited Financial Report to include a reconciliation if there are differences between the audited statutory financial statements and the annual statement filed pursuant to NEB.REV.STAT. §44-322, “NE Title 210, Chapter 56, Section ###”. The Department will consider the filing incomplete if there are differences and a reconciliation and description are not included or is inadequate. The reconciliation and descriptions need to make “all” changes fully and clearly understandable as to why |

| | | |
|----|---|---|
| | | <p>the change was made and by what amount “each” line item was changed. This requirement applies to changes to both current year and prior year amounts. In addition, the Department will expect correspondence from the Company disclosing whether they intend to amend the Annual Statement to agree with the audited changes.</p> <p>85: Designation & awareness letter only applicable when first subject to the Rule or if there is a change in Independent CPA. Section 006.03 requires notification within 5 days if independent CPA is dismissed or resigns. A separate letter within 10 days should disclose any disagreements, followed by a response from the former independent CPA whether they agree. “NE Title 210, Chapter 56, Section ###”.</p> <p>86: “Management’s Report of Internal Control Over Financial Reporting” is required to be filed from insurers with annual direct written and assumed premiums ≥ \$500 million, excluding reinsured crop and flood. This requirement may be satisfied by filing a SEC Section 404 Report plus an addendum, as explained in Section 016.03. Insurers in any RBC level event or in a hazardous condition may also be required to file. See “NE Title 210, Chapter 56, Section ###”.</p> |
| V | Direct Business Page and Schedule T: | Nebraska requires one copy of the Direct Business Page for NE, and one copy of Schedule T be submitted with the premium tax filing via either paper or electronic. |
| W | Fraud Contact Form: | <p>The PDF form is located at https://doi.nebraska.gov/sites/doi.nebraska.gov/files/doc/ContactForm.pdf</p> <p>The form can be submitted in hard copy with the premium tax forms, faxed to 402-471-8335, or e-mailed to DOI.FraudPrevention@nebraska.gov.</p> |
| X | Holding Company Filings: | <p>Form A: Send electronic copy in PDF format to Matt.Holman@nebraska.gov, followed by two (2) hard copies mailed to Matt Holman (See Note B).</p> <p>Forms B, C, D, & F: Send electronic copy in PDF format to: DOI.HoldingCompany@Nebraska.gov, followed by one (1) hard copy mailed to Jill Gleason (See Note B).</p> <p>*Notes- Forms B, C & F are required annually on May 1st. Consistent with the Form B & C filing requirements, the Form F is a state filing only and should not be submitted by the company to the NAIC. See Form F Implementation Guide for Instructions. *Note* this filing is intended to be submitted to the lead state. For more information on lead states, see the following from the NAIC URL:http://www.naic.org/public_lead_state_report.htm</p> |
| | | Dividend Notices: Send electronic notice in PDF format to: DOI.HoldingCompany@Nebraska.gov followed by one (1) hard copy mailed to Dave Clayton (See Note B). |
| Y | Regulatory Asset Adequacy Issues Summary: | Prior to Year-End 2017, RAAIS was required by NE. Title 210, Chapter 69, Section 007.01 (E). Year-end 2017 and later, refer to VM-30. Send hard copy mailed to the Chief Actuary, Rhonda Ahrens (See Note B). |
| Z | Supplemental XXX/AXXX Reinsurance Exhibit | See NAIC Annual Statement Instructions. |
| AA | Comprehensive Health Insurance Pool | Only insurers that write health insurance need to file this form. Insurers that write only property and casualty insurance do not |

| | | | |
|--|----|---|--|
| | | | need to file this form. The form and instructions can be found on the DOI Website at: https://doi.nebraska.gov/sites/doi.nebraska.gov/files/doc/Chi p2017.pdf Return completed form to the mailing address (See Note B). |
| | BB | Own Risk and Solvency Assessment (ORSA) | See ORSA Guidance Manual for instructions. The document is submitted to the lead state only of the group, not the NAIC or each domestic. Filing is due annually NEB.REV.STAT. § 44-9006 & 44-9007. For more information on lead states, see the following from the NAIC at URL:http://www.naic.org/public_lead_state_report.htm Send electronic copy in PDF format to DOI.HoldingCompany@Nebraska.gov followed by one (1) hard copy mailed to Dave Clayton (See Note B). |
| | CC | Corporate Governance Annual Disclosure | See Neb. Rev. Stat. 44-9101 to 44-9109 and NE Title 210, Chapter 88. The document is submitted to the lead state only of the group, not the NAIC or each domestic. For more information on lead states, see the following from the NAIC at URL:http://www.naic.org/public_lead_state_report.htm Send electronic copy in PDF format to DOI.HoldingCompany@Nebraska.gov followed by one (1) hard copy mailed to Dave Clayton (See Note B). |
| | DD | Life PBR Exemption (formerly Companywide Exemption) | Not required or recommended until year-end 2020. Must be submitted by 7/1/2019 for year-end 2020 statements. |
| | EE | Producer Controlled Annual Report | |
| | FF | Workers Compensation Assessments | |

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

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

The *Quarterly Electronic Filing* includes the complete quarterly filing and the PDF files for all quarterly data.

The *Quarterly.PDF Filing* is the .pdf file 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 have chosen 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 (generally, on the state web site). 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\2018 filings made in 2019\2 hlthcklist_2018_filingsmade2019.docx