

HEALTH ENTITIES

COMPANY NAME: _____ NAIC Company Code: _____

Contact: _____ Telephone: _____

REQUIRED FILINGS IN THE STATE OF: _____ Filings Made During the Year 2016

(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 1/2"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 1/2" x 14")	1	EO	xxx	5/15, 8/15, 11/15	NAIC	G
II. NAIC SUPPLEMENTS								
	10	Accident & Health Policy Experience Exhibit	1	EO	xxx	4/1	NAIC	
	11	Actuarial Opinion	1	EO	xxx	3/1	Company	G
	12	Health Care Exhibit (Parts 1, 2 and 3) Supplement	1	EO	xxx	4/1	NAIC	
	13	Health Care Exhibit's Allocation Report Supplement	1	EO	xxx	4/1	NAIC	
	14	Investment Risk Interrogatories	1	EO	xxx	4/1	NAIC	
	15	Life Supplemental Data due March 1	1	EO	xxx	3/1	NAIC	
	16	Life Supp Statement non-guaranteed elements – Exh 5, Int. #3	1	EO	xxx	3/1	Company	
	17	Life Supp Statement on par/non-par policies – Exh 5 Int. 1&2	1	EO	xxx	3/1	Company	
	18	Life Supplemental Data due April 1	1	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 Supplement Insurance Experience Exhibit	1	EO	xxx	3/1	NAIC	
	22	Medicare Part D Coverage Supplement	1	EO	xxx	3/1, 5/15, 8/15, 11/15	NAIC	
	23	Property/Casualty Supplement due March 1	1	EO	xxx	3/1	NAIC	
	24	Property/Casualty Supplement due April 1	1	EO	xxx	4/1	NAIC	
	25	Risk-Based Capital Report	1	EO	Xxx	3/1	NAIC	G, H
	26	Schedule SIS	1	N/A	xxx	3/1	NAIC	
	27	Supplemental Compensation Exhibit	1	N/A	1	3/1	NAIC	F, M, O
III. ELECTRONIC FILING REQUIREMENTS								
	60	Annual Statement Electronic Filing	xxx	EO	xxx	3/1	NAIC	
	61	March .PDF Filing	xxx	EO	xxx	3/1	NAIC	
	62	Risk-Based Capital Electronic Filing	xxx	EO	N/A	3/1	NAIC	
	63	Risk-Based Capital .PDF Filing	xxx	EO	N/A	3/1	NAIC	
	64	Supplemental Electronic Filing	xxx	EO	xxx	4/1	NAIC	
	65	Supplemental .PDF Filing	xxx	EO	xxx	4/1	NAIC	
	66	Quarterly Statement Electronic Filing	xxx	EO	xxx	5/15, 8/15, 11/15	NAIC	
	67	Quarterly .PDF Filing	xxx	EO	xxx	5/15, 8/15, 11/15	NAIC	
	68	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	P
	83	Audited Financial Reports Exemption Affidavit	0	N/A	N/A		Company	
	84	Communication of Internal Control Related Matters Noted in Audit	1	N/A	N/A	8/1	Company	
	85	Independent CPA (change)	1	N/A	N/A		Company	P
	86	Management's Report of Internal Control Over Financial Reporting	1	N/A	N/A	8/1	Company	P
	87	Notification of Adverse Financial Condition	1	N/A	N/A		Company	
	88	Request for Exemption to File	1	N/A	N/A	5/1	Company	
	89	Relief from the five-year rotation requirement for lead audit partner	1	EO	N/A	3/1	Company	
	90	Relief from the one-year cooling off period for independent CPA	1	EO	N/A	3/1	Company	

	91	Relief from the Requirements for Audit Committees	1	EO	N/A	3/1	Company	
	V. STATE REQUIRED FILINGS***							
	101	Annual Premium Tax Return	1	N/A	1	3/1	State	A-H
	102	Annual Statement Page 30, Direct Business in Nebraska	1	N/A	1	3/1	NAIC	Q
	103	Annual Statement Schedule T Page (Page 38-39)	1	N/A	1	3/1	NAIC	Q
	104	Comprehensive Health Insurance Pool	1	N/A	1	4/1	State	T
	105	Fraud Contact Form	1	N/A	1	3/1	State	R
	106	Holding Company Filings	2	N/A	N/A	5/1	Company	S
	107	NE Small Employer Health Reinsurance Program	1	N/A	1	4/15	State	V
	108	Quarterly Premium Tax Return	1	N/A	1	4/15, 6/15, 9/15	State	D,F
	109	Signed Jurat	xxx	N/A	xxx	3/1	NAIC	L
	110	State Filing Fees	\$400	N/A	\$400	3/1	State	C
	111	Own Risk and Solvency Assessment	1	N/A	xxx	Annually	Company	U

*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 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

NOTES AND INSTRUCTIONS (A-K APPLY TO ALL FILINGS)		
A	Required Filings Contact Person:	Annual Statement & Related Supplemental Filings: Justin Schrader, Chief Financial Examiner (402) 471-4734 <u>Justin.Schrader@nebraska.gov</u> Premium Taxes: Martha Hettenbaugh (402) 471-4671 <u>Martha.Hettenbaugh@nebraska.gov</u>
B	Mailing Address:	Overnight Mail: Use street address Nebraska Department of Insurance 941 O. Street, Suite 400 Lincoln, NE 68508 Postal Service Address: Nebraska Department of Insurance PO Box 82089 Lincoln, NE 68501-2089
C	Mailing Address for Filing Fees:	Same as above. See Premium Tax Return for additional fees.
D	Mailing Address for Premium Tax Payments:	OPTins is the preferred method for filing premium taxes; however, it is not mandatory at this time. Instructions can be found at optins.org . If you are not filing electronically through OPTins, the Department will continue to accept filing and payment at the above mailing address for the 2015 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 interest at the rate of 3 percent. A forfeiture of \$100 per day will be imposed for late filing of the Annual Statement, Supplemental Compensation Exhibit, and other supplemental filings. In addition, the Director may suspend or refuse to renew the company's certificate of authority until such filings are made.
G	Original Signatures:	Original signatures required on <u>all filings</u> from domestic companies. Signatures should be in a colored 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 contact the Department for direction as to who should sign the Jurat Page. RBC Jurat Page must contain 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, same should be followed for any amendment.
	J	Exceptions from normal filings:	Extensions, not to exceed thirty days, for filing the Annual Statement may be granted for good and sufficient cause. See Neb.Rev.Stat. §44-322. Requests should be sent to Justin Schrader, Chief Financial Examiner (402) – 471-4734 or via email Justin.Schrader@nebraska.gov
	K	Bar Codes (State or NAIC):	NAIC bar codes <u>must</u> be placed on appropriate 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:	
	O	Supplemental Compensation Exhibit	The Supplemental Compensation Exhibit is a mandatory filing for both foreign and domestic companies. See <u>Neb.Rev.Stat. §44-322</u> . See NAIC Annual Statement Instructions. Send electronic copy in PDF format to <u>DOI.CompExhibit@Nebraska.gov</u> with the name & NAIC number in the subject line or a hard copy mailed to Justin Schrader, Chief Examiner in a separate envelope. Notes: Mark “None” on the filing if no salaries were paid. Please put your company NAIC number and name on the exhibit at the top.
	P	Audited Financial Statements	<u>Checklist Line # 82:</u> §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 <u>NEB.REV.STAT. §44-322</u> . This reconciliation needs to include a written description of the nature of these differences. The Department will consider the filing incomplete if there are differences and a reconciliation and descriptions are not included or 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. Also, 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><u>Checklist Line #85:</u> 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.</p> <p><u>Checklist Line # 86:</u> “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.</p>
	Q	Direct Business Page and Schedule T	<p>Nebraska requires only 1 copy of the Direct Business Page for NE, and 1 copy of Schedule T for premium tax purposes. Please attach to the premium tax return.</p>
	R	Fraud Contact Form	<p>The PDF form is located at http://www.doi.ne.gov/fraud/fraudcon.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>
	S	Holding Company Filings	<p>Form A: Send electronic copy in PDF format to Christine.Neighbors@Nebraska.gov, followed by two (2) hard copies mailed to the Director, Attention Christine Neighbors.</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 Lindsay Crawford.</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 <u>not</u> be submitted by the company to the NAIC. Note however that this filing is intended to be submitted to the lead state.</p> <p>For more information on lead states, see the</p>

			<p>following NAIC URL: http://www.naic.org/public_lead_state_report.htm</p> <p>Dividend Notices: Send electronic notice in PDF format to both DOI.HoldingCompany@Nebraska.gov y followed by one (1) hard copy mailed to the Director.</p> <p>Any questions, contact Lindsay Crawford at Lindsay.Crawford@nebraska.gov or (402) 471-4152.</p>
	T	Comprehensive Health Insurance Pool	<p>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.</p> <p>The form and instructions can be found on the DOI Website at: http://www.doi.nebraska.gov/prem_tax/chipform.pdf</p> <p>Return completed form to the Mailing Address.</p>
	U	Own Risk and Solvency Assessment (ORSA)	<p>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 <u>NEB.REV.STAT. § 44-9006 & 44-9007.</u></p> <p>For more information on lead states, see the following NAIC URL: http://www.naic.org/public_lead_state_report.htm</p> <p>Send electronic copy in PDF format to DOI.HoldingCompany@Nebraska.gov followed by one (1) hard copy mailed to Darrin Riha.</p>
	V	Nebraska Small Employer Reinsurance Program (NSEHRP)	<p>Under Neb. Rev. Stat. § 44-5261(11), assessments for the reinsurance program are determined by each carrier's share of the assessable market.</p> <p>The form can be found on the DOI Website at: http://www.doi.nebraska.gov/prem_tax/nsehrrp.pdf</p> <p>Send hard copy of the form to John Rink at Mailing Address</p>

**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 mailing 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.

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