

LIFE, ACCIDENT AND HEALTH/FRATERNAL INSURERS

COMPANY NAME: _____ NAIC Company Code: _____

Contact: _____ Telephone: _____

REQUIRED FILINGS IN THE STATE OF: _____ Filings Made During the Year 2021

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

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			Domestic		Foreign			
			State	NAIC	State			
	45	Reasonableness & Consistency of Assumptions Certification required by Actuarial Guideline XXXV	1	EO	xxx	3/1,5/15, 8/15, 11/15	Company	
	46	Reasonableness of Assumptions Certification required by Actuarial Guideline XXXV	1	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	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	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	xxx	3/1,5/15, 8/15, 11/15	Company	
	50	RBC Certification required under C-3 Phase I	1	EO	xxx	3/1	Company	
	51	RBC Certification required under C-3 Phase II	1	EO	xxx	3/1	Company	
	52	Statement on non-guaranteed elements - Exhibit 5 Int. #3	1	EO	xxx	3/1	Company	
	53	Statement on par/non-par policies – Exhibit 5 Int. 1&2	1	EO	xxx	3/1	Company	
		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	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	N/A	6/1	Company	
	82	Audited Financial Reports	1	EO	xxx	6/1	Company	W
	83	Audited Financial Reports Exemption Affidavit	1	N/A	N/A		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		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		Company	
	88	Relief from the five-year rotation requirement for lead audit partner	1	EO	N/A	3/1	Company	
	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	1	N/A	N/A		Company	
		V. STATE REQUIRED FILINGS						
	101	Certificate of Compliance	0	0	EO	3/1	Domicile	Q
	102	Certificate of Deposit	0	0	EO	3/1	Domicile	R
	103	Corporate Governance Annual Disclosure***	1	0	0	6/1	Company	
	104	Annual Statement Montana State Page	0	0	EO	3/1	Company	
	105	Filings Checklist (with Column 1 completed)	EO	0	EO	3/1	State	
	106	Genetics Program Charge Form	EO	0	EO	3/1	State	S
	107	Form B-Holding Company Registration Statement	1	0	0	4/30	Company	
	108	Form F-Enterprise Risk Report ****	1	0	0	4/30	Company	
	109	ORSA *****	1	0	0	4/30	Company	
	110	Montana Premium Tax Report and Remittance	EO	0	EO	3/1	State	
	111	Quarterly Premium Tax Payment Forms	EO	0	EO	4/15,6/15,9/15,12/15	State	T
	112	Report of Insured Montana Residents	EO	0	EO	3/1	Company	U
	113	Small Employer Group Activity Report	EO	0	EO	3/1	Company	V

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			Domestic		Foreign			
			State	NAIC	State			
	114	State Filing Fees	EO	0	EO	3/1	State	
	115	Funeral Insurance Activity Report	EO	0	EO	3/1	State	Y
	116	Certificate of Valuation	xxx	0	xxx	Only if Requested	Domicile	

*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 Contact Person:	Examinations Bureau (406) 444-2040 CSIExams@mt.gov
B	Mailing Address:	MT Commissioner of Securities and Insurance, Examinations Bureau, 840 Helena Ave., Helena, MT, 59601
C	Mailing Address for Filing Fees:	Electronic filing through OPTIns is required, at https://www.optins.org . Filing fees are due March 1.
D	Mailing Address for Premium Tax Payments:	Electronic filing through OPTIns is required, at https://www.optins.org . Your premium tax return and payment for tax due are due on March 1.
E	Delivery Instructions:	Electronic filing through OPTIns is required, at https://www.optins.org .
F	Late Filings:	The commissioner may impose a fine, pursuant to §33-2-701(6) and §33-2-705(6), MCA, if filings are not made in the time provided or suspend or revoke the certificate of authority of any insurer that fails to pay taxes are required, under §33-2-705(5), MCA.
G	Original Signatures:	Domestic insurers must submit an annual statement with original signatures on the jurat page.
H	Signature/Notarization/Certification:	The annual statement must be verified by the oath of the insurer's president or vice-president and secretary or, if a reciprocal insurer, by the oath of the

			attorney-in-fact or its like officers if a corporation.
	I	Amended Filings:	See NAIC Annual Statement Instructions for guidance on amended filings.
	J	Exceptions from normal filings:	Companies must submit a written request for an exemption or extension to the Department of Insurance. Foreign companies must include a copy of any exemption or extension received by its state of domicile to receive such from Montana.
	K	Bar Codes (State or NAIC):	Montana is not using bar codes.
	L	Signed Jurat:	Domestic insurers must submit an annual statement with original signatures on the jurat page. Foreign insurers are not required to submit printed annual statements and jurats pages, if filed with the state of domicile and electronically with the NAIC.
	M	NONE Filings:	See NAIC Annual Statement Instructions. Exceptions are noted in the instructions.
	N	Filings new, discontinued or modified materially since last year:	None
	O	Annual Statement Filing:	Domestic insurers must complete the annual statement in accordance with the current NAIC Annual Statement Instructions and the NAIC Accounting Practices and Procedures Manual and file it by March 1.
	P	Quarterly Financial Statement Filing:	Domestic insurers must submit quarterly statements to this office by May 15, August 15 and November 15.
	Q	Certificate of Compliance:	Foreign insurers must upload a copy of this certificate as part of the annual filing through OPTIns.
	R	Certificate of Deposit:	Foreign insurers must upload a copy of this certificate as part of the annual filing through OPTIns.
	S	Genetics Program Charge Form:	This form is part of the OPTIns premium tax filing. Pursuant to §33-2-712, MCA, an insurer is required to pay a fee of \$1.00 for each Montana resident insured under any individual or group disability or health insurance policy on February 1 of each year. No filing is required if no data to report.
	T	Quarterly Premium Tax Payments (§33-2-705(7), MCA, and ARM 6.6.2701-2709):	Quarterly payments and payment coupons must be submitted electronically through OPTIns. Every insurer is required to make quarterly payments by the 15 th of April, June,

			September and December, as follows: (1) An amount equal to 100% of its prior year premium tax, in four equal payments; or (2) An amount equal to 90% of the current year tax obligation, in four equal payments. If the total current year pre-payment requirement is calculated to be \$500 or less, all four payment coupons and payments may be submitted through OPTIns, on or before the due date of the first quarterly payment. Zero quarterly tax filings are no longer required.
	U	Report of Insured Montana Residents:	This report is required if your company is licensed to transact Disability (Health) Insurance in Montana and should be submitted as part of your OPTIns filing.
	V	Small Employer Group Activity Report:	This report is required if your company is licensed to transact Disability (Health) Insurance in Montana and should be submitted as part of your OPTIns filing.
	W	Audited Financial Statements:	Foreign insurers should refrain from submitting Audited Financial Statements to this office.
	X	Statement of Actuarial Opinion:	Domestic insurers are required to submit the actuarial opinion, including a copy of the actuarial report supporting the actuarial opinion together with related actuarial work papers.
	Y	Funeral Insurance Activity Report:	ARM 6.6.1008 provides that the commissioner may require issuers of funeral insurance to file a supplement to the annual statement. Funeral insurance is a type of life insurance as defined in §33-20-1501, MCA, and may be included in a life insurance policy or a limited policy or a certificate with a guaranteed death benefit. This report is required if your company is licensed to transact life insurance in Montana and must be submitted as part of the OPTIns filing due March 1. No filing is required if no data to report.

**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.

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