

HEALTH ENTITIES

COMPANY NAME: _____ NAIC Company Code: _____

Contact: _____ Telephone: _____

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

| (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 | O |
| | 1.1 | Printed Investment Schedule detail (Pages E01-E29) | 1 | EO | xxx | 3/1 | NAIC | |
| | 2 | Quarterly Financial Statement (8 ½" x 14") | 1 | EO | xxx | 5/15, 8/15, 11/15 | NAIC | P |
| II. NAIC SUPPLEMENTS | | | | | | | | |
| | 11 | Accident & Health Policy Experience Exhibit | 1 | EO | xxx | 4/1 | NAIC | |
| | 12 | Actuarial Opinion | 1 | EO | xxx | 3/1 | Company | U |
| | 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 Association Assessable Premium Exhibit, Parts 1 and 2 | 1 | EO | xxx | 4/1 | NAIC | |
| | 18 | Long-Term Care Experience Reporting Forms | 1 | EO | xxx | 4/1 | NAIC | |
| | 19 | Management Discussion & Analysis | 1 | EO | xxx | 4/1 | Company | |
| | 20 | Market Conduct Annual Statement Premium Exhibit for Year | 1 | EO | xxx | 3/1 | NAIC | |
| | 21 | Medicare Part D Coverage Supplement | 1 | 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 | |
| | 24 | Schedule SIS | 1 | N/A | N/A | 3/1 | NAIC | |
| | 25 | Supplemental Compensation Exhibit | 1 | N/A | N/A | 3/1 | NAIC | |
| | 26 | Supplemental Health Care Exhibit (Parts 1 and 2) | 1 | EO | xxx | 4/1 | NAIC | |
| | 27 | 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 | T |
| | 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 | |

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|----------------------------------|---------------|--|--------------------------|------|---------|-------------------------|----------------------|-------------------------|
| | | | Domestic | | Foreign | | | |
| | | | State | NAIC | State | | | |
| | 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 | Corporate Governance Annual Disclosure*** | 1 | 0 | xxx | 6/1 | Company | |
| | 102 | Filings Checklist (with Column 1 completed) | EO | 0 | EO | 3/1 | State | |
| | 103 | Form B-Holding Company Registration Statement | 1 | 0 | xxx | 4/30 | Company | |
| | 104 | Form F-Enterprise Risk Report **** | 1 | 0 | xxx | 4/30 | Company | |
| | 105 | ORSA ***** | 1 | 0 | xxx | 4/30 | Company | |
| | 106 | Montana Premium Tax Report and Remittance | EO | 0 | EO | 3/1 | State | |
| | 107 | State Filing Fees | EO | 0 | EO | 3/1 | State | |
| | 108 | Signed Jurat | 1 | 0 | xxx | 3/1 | NAIC | L |
| | 109 | Group Capital Calculation (File with lead state only) | 1 | 0 | xxx | 4/30 | Company | V |
| | 110 | Certificate of Compliance | 0 | 0 | EO | 3/1 | Company | Q |
| | 111 | Certificate of Deposit | 0 | 0 | EO | 3/1 | Company | R |
| | 112 | Compliant System Summary (HMOs only) | 1 | 0 | xxx | 3/1 | Company | |
| | 113 | Annual Statement Montana State Page | 1 | 0 | EO | 3/1 | Company | |
| | 114 | Quarterly Premium Tax Payments | EO | 0 | EO | 4/15, 6/15, 9/15, 12/15 | State | S |
| | 115 | Quarterly Provider List Updates (HMOs only) | EO | 0 | xxx | 3/15, 5/15, 8/15, 11/15 | Company | |
| | 116 | Certificate of Valuation | xxx | 0 | xxx | Only if requested | Domicile | |
| | New | The Genetics Program Charge calculation and the Reporting of the Number of Insured Montana Residents are now schedules included on the premium tax form. Also, the Small Employer Group Activity report is no longer required. Therefore, when completing your premium tax filing, you will no longer have to complete and upload a supplemental forms spreadsheet. | | | | | | |

*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. |

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| | 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 | Quarterly Premium Tax Payments (§33-2-705(7), MCA, and ARM 6.6.2701-2709): | Quarterly payments and forms 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; or (2) An amount equal to 90% of the current year tax obligation. Multiple payments may be made at one time. Payments may be made in advance. For example, it is acceptable to make all four quarterly payments on April 15. Any prior year overpayment will be applied as a first quarter payment and any excess as a second quarter payment and so on. Zero quarterly tax filings are not required. |
| | T | Audited Financial Statements: | Foreign insurers should refrain from submitting Audited Financial Statements to this office. |
| | U | 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. |
| | V | Group Capital Calculation (GCC): | Only a holding company system that: (1) Has Montana as the lead state and (2) Does not have a GCC exemption is required to file the calculation. |
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**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\2020 filings made in 2021\1 hlthcklist_2020_filingsmade2021.docx