

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

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			Domestic		Foreign			
			State	NAIC	State			
	46	Reasonableness of Assumptions Certification required by Actuarial Guideline XXXV		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)		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)		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		EO	xxx	3/1,5/15, 8/15, 11/15	Company	
	50	RBC Certification required under C-3 Phase I		EO		3/1	Company	
	51	RBC Certification required under C-3 Phase II		EO		3/1	Company	
	52	Statement on non-guaranteed elements - Exhibit 5 Int. #3		EO		3/1	Company	
	53	Statement on par/non-par policies – Exhibit 5 Int. 1&2		EO		3/1	Company	
		<b>III. ELECTRONIC FILING REQUIREMENTS</b>						
	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	
		<b>IV. AUDIT/INTERNAL CONTROL RELATED REPORTS</b>						
	81	Accountants Letter of Qualifications		EO	N/A	6/1	Company	
	82	Audited Financial Reports		EO		6/1	Company	
	83	Audited Financial Reports Exemption Affidavit		N/A	N/A		Company	
	84	Communication of Internal Control Related Matters Noted in Audit		EO	N/A	8/1	Company	
	85	Independent CPA (change)		N/A	N/A		Company	
	86	Management's Report of Internal Control Over Financial Reporting		N/A	N/A	8/1	Company	
	87	Notification of Adverse Financial Condition		N/A	N/A		Company	
	88	Relief from the five-year rotation requirement for lead audit partner		EO		3/1	Company	
	89	Relief from the one-year cooling off period for independent CPA		EO		3/1	Company	
	90	Relief from the Requirements for Audit Committees		EO		3/1	Company	
	91	Request for Exemption to File Management's Report of Internal Control Over Financial Reporting		N/A	N/A		Company	
		<b>V. STATE REQUIRED FILINGS</b>						
	101	Corporate Governance Annual Disclosure***	xxx	0	xxx		Company	
	102	Filings Checklist (with Column 1 completed)	1	0	1	3/31	State	
	103	Form B-Holding Company Registration Statement	1	0	0	3/31	Company	
	104	Form F-Enterprise Risk Report ****	1	0	0	3/31	Company	
	105	ORSA*****	1	0	0	12/01	Company	
	106	Premium Tax	1	0	1	3/31	State	
	107	State Filing Fees	xxx	0	xxx	3/31	State	
	108	Signed Jurat	xxx	0	1	3/31, 5/15, 8/15, 11/15	NAIC	
	109	Certificate of Investment in Puerto Rico Securities	1	0	1	5/21	State	P
	110	Certificate of Deposit	xxx	0	1	3/31	State	Certificate of Deposit
	111	Life Insurance Miscellaneous Report	1	0	1	3/31	State	AC
	112	Report of Premiums Written and Claims Paid for all Kind of Medical Expense Insurance and Number of Insured's.	1	0	1	3/31, 15/5, 8/15, 11/15	State	R
	113	State Page for Puerto Rico	1	0	1	3/31	NAIC	S

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			Domestic		Foreign			
			State	NAIC	State			
	114	Application for Certificate of Authority Renewal	1	0	1	3/31	State	See form
	115	Employment Survey ("Número de Empleos Directos Generados en Puerto Rico")	1	0	0	3/31	State	T
	116	Report of Different Aspects of the Population Health in Puerto Rico	1	0	XXX	2/14	State	U
	117	Report of Amendment Made to Policy Payment to Provider during Prior Year of Annual Statement Submission.	1	0	0	2/1	State	V
	118	Report of Complaint of Prompt Payment	1	0	0	3/31	State	See form
	119	Certificate of Compliance	1	0	1	3/31, 15/5, 8/15, 11/15	State	R
	120	Certificate of Valuation	1	0	1	3/31	NAIC	S
	121		1	0	1	3/31	State	See form
	122		1	0	0	3/31	State	T
	123							
	124							
	125							

\*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:	Glorimar Santiago (787)304-8686 ext. 4401 gsantiago@ocs.pr.gov
	B	Mailing Address:	Office of the Commissioner of Insurance of Puerto Rico  <b>361 Calle Calaf PO Box 195415 San Juan, PR 00919</b>
	C	Mailing Address for Filing Fees:	N/A
	D	Mailing Address for Premium Tax Payments:	Office of the Commissioner of Insurance of Puerto Rico  <b>361 Calle Calaf PO Box 195415 San Juan, PR 00919</b>  If using UPS or FEDEX delivery services, please sent to:  <b>Edificio World Plaza 268 Ave. Muñoz Rivera San Juan, PR 00918</b>
	E	Delivery Instructions:	Glorimar Santiago (787)304-8686 ext. 4401 gsantiago@ocs.pr.gov
	F	Late Filings:	All required filings must be physically received no later than the due date. If due date fall on weekend or holiday, then the deadline is extended to the next business day. Postmark date does not continue received date.
	G	Original Signatures:	The Commissioner signatures required an all filings the require signatures.
	H	Signature/Notarization/Certification:	Original signatures required an all filings that require signatures.
	I	Amended Filings:	Notarized signatures are required for President, Secretary and Treasurer
	J	Exceptions from normal filings:	Amended items must be filed with a complete explanation of each amendment. If there are signature requirements for the original filings, the same requirements apply to any amendment.
	K	Bar Codes (State or NAIC):	
	L	Signed Jurat:	
	M	NONE Filings:	

	N	Filings new, discontinued or modified materially since last year:	Nondomestic insurers are required to file the NAIC State Page for Puerto Rico and the Affidavit of Filing and Financial Statement Attestation in lieu of financial statement hardcopy in Puerto Rico (See Note O).
	O	Certificate of Deposit	A Certificate of Deposit should be a certification of funds on deposit for the protection of all policyholders. Foreign insurers must submit to this Office a .PDF copy of their qualified funds deposited in their State of Domicile. (See note B)
	P	Certification of Investments in Puerto Rico	Complete the form posted. Send <b>hard copy</b> with signatures (See note B).
	Q	Foreign Company filings	<p>As a rule, foreign companies are required to file hard copies of statements only to the mailing address specified in Note B.</p> <p>In some cases, Foreign P&amp;C insurers can also opt for Alternative Filing as a substitute for hard copies. Forms that qualify for alternative filing are Employment Survey, the Report of Different Aspects of the Infant Population Health in Puerto Rico and the Report of Premiums Written and Claims Paid for all Kind of Medical Expense Insurance and Number of Insured's.</p> <p>Please, refer to each form instructions for electronic mailing directions and details.</p>
	R	Report of Premiums Written and Claims Paid for all Kind of Medical Expense Insurance and Number of Insured's.	Only for HMO and Disability Insurers issuing health insurance in Puerto Rico. Include, only information related to Puerto Rico. CN-2014-186-ES Electronic version of this report must be signed (see Note G) and send to: <a href="mailto:estadisticas.planillasalud@ocs.pr.gov">estadisticas.planillasalud@ocs.pr.gov</a>
	S	State Page for Puerto Rico	Foreign insurers authorized to do business in Puerto Rico and exempted of filing hard copy of their annual statements in our Office, must file a hard copy of the NAIC State Page for Puerto Rico.
	T	Employment Survey (“Número de Empleos Directos Generados en Puerto Rico”)	CN-2014-169-AF
	U	Report of Different Aspects of the Health of the Population of Puerto Rico	Participant disability insurers must submit this form in both “hardcopy” and electronic versions. Some reports include categories that must be classified as “Private Plans”,

			“Individual Plans”, “Direct Payment Plans” and “Public Employee Plans”. The electronic report must be completed and sent to this Office on or before February 15.
V		Informe sobre las enmiendas realizadas a sus Políticas de Pago a Proveedores, durante el año anterior a la presentación del informe.	Only for Disability Insurers issuing health insurance in Puerto Rico. See CL_2007_1787_PP.
W		Solicitud de Exención de Contribución sobre Primas	Domestic insurers and HMO’s only. See instructions.
X		Relación de Accionistas	Domestic insurers only. See instructions.
Y		Report of Unclaimed Funds due as of December 31 of the previous year	All Domestic and Foreign Insurers. (See General Instructions on forms FNR-001, FNR-002, FNR-004 y FNR-005). Due dates are May 1, 2010 for the Preliminary Report of Unclaimed Funds due as December 31 of the previous year and December 20 for the Final Report of Unclaimed Funds and payment of those funds that ceased to do unclaimed.
AA		Annual Statement	Foreign insurers organized in the United States, or with port of entry in one of the states of the United States, do not have to submit to this Office the hard copy and electronic filing of the annual statement.  Foreign insurers not organized in the United States that do not file electronically to the NAIC, must submit a hardcopy of their annual statements. All such foreign insurers that elect to file an annual statement pertaining only to their United States business, must also include detailed information regarding their Puerto Rico affairs and transactions.
AB		Report of Reinsurance Assumed from PR Domestic Insurers	Specify the name of the insurer and the amount reinsurance assumed from each Puerto Rico domestic insurer. Each file has three (3) tables: <ol style="list-style-type: none"> <li>1. Life</li> <li>2. Disability</li> <li>3. Property &amp; Casualty.</li> </ol> In the Property & Casualty table the insurers must specify in different columns the amount of reinsurance related to catastrophic, non catastrophic and liability. Please sign (see note G)
AC		Life Insurance Miscellaneous Report	All Life and Disability authorized insurers must complete and file in this Office, the Miscellaneous Life Insurance Business Report. The requirement is for the insurer’s Puerto Rico business only.

AD		Report of HIV Tests Performed by Pregnant Women	Only for HMO and Disability Insurers issuing health insurance in Puerto Rico. Include, only information related to Puerto Rico. CC-2014-1848-AS
AE		Report of HIV Test Performed	Only for HMO and Disability Insurers issuing health insurance in Puerto Rico. Include, only information related to Puerto Rico. CC-2015-1865-ES

**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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