

## LIFE, ACCIDENT AND HEALTH/FRATERNAL INSURERS

COMPANY NAME: \_\_\_\_\_ NAIC Company Code: \_\_\_\_\_

Contact: \_\_\_\_\_ Telephone: \_\_\_\_\_

REQUIRED FILINGS IN THE STATE OF: **IDAHO** Filings Made During the Year 2023

**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 ½"x14")	2	EO	xxx	3/1	NAIC	A, B, E, G, H, L
	1.1	Printed Investment Schedule detail (Pages E01-E29)	2	EO	xxx	3/1	NAIC	B, E
	2	Quarterly Financial Statement (8 ½" x 14")	2	EO	xxx	5/15, 8/15, 11/15	NAIC	B, E, S
	3	Separate Accounts Annual Statement (8 ½"x14")	2	EO	xxx	3/1	NAIC	B, E
			2		xxx			B, E
<b>II. NAIC SUPPLEMENTS</b>								
	11	Accident & Health Policy Experience Exhibit	2	EO	xxx	4/1	NAIC	B, E
	12	Credit Insurance Experience Exhibit	2	EO	xxx	4/1	NAIC	B, E
	13	Health Care Receivables Supplement	2	EO	xxx	3/1		B, E
	14	Life, Health & Annuity Guaranty Association Assessable Premium Exhibit, Parts 1 and 2	2	EO	xxx	4/1	NAIC	B, E
	15	Long-term Care Experience Reporting Forms	2	EO	xxx	4/1	NAIC	B, E
	16	Management Discussion & Analysis	2	EO	xxx	4/1	Company	B, E
	17	Medicare Supplement Insurance Experience Exhibit	2	EO	xxx	3/1	NAIC	B, E
	18	Medicare Part D Coverage Supplement	2	EO	xxx	3/1, 5/15, 8/15, 11/15	NAIC	B, E
	19	Risk-Based Capital Report	2	EO	xxx	3/1	NAIC	B, E
	20	Schedule SIS	2	N/A	xxx	3/1	NAIC	B, E
	21	Supplemental Compensation Exhibit	2	N/A	xxx	3/1	NAIC	B, E
	22	Supplemental Health Care Exhibit (Parts 1, 2 and 3)	2	EO	xxx	4/1	NAIC	B, E
	23	Supplemental Health Care Exhibit's Allocation Report	2	EO	xxx	4/1	NAIC	B, E
	24	Supplemental Investment Risk Interrogatories	2	EO	xxx	4/1	NAIC	B, E
	25	Supplemental Schedule O	2	EO	xxx	3/1	NAIC	B, E
	26	Supplemental Term and Universal Life Insurance Reinsurance Exhibit	2	EO	xxx	4/1	NAIC	B, E
	27	Trusted Surplus Statement	2	EO	xxx	3/1, 5/15, 8/15, 11/15	NAIC	B, E
	28	Variable Annuities Supplement	2	EO	xxx	4/1	NAIC	B, E
	29	VM 20 Reserves Supplement	2	EO	xxx	3/1	NAIC	B, E
	30	Workers' Compensation Carve-Out Supplement	2	EO	xxx	3/1	NAIC	B, E
<b>Actuarial Related Items</b>								
	31	Actuarial Certification regarding use 2001 Preferred Class Table	2	EO	xxx	3/1	Company	B, E
	32	Actuarial Certification Related Annuity Nonforfeiture Ongoing Compliance for Equity Indexed Annuities	2	EO	xxx	3/1	Company	B, E
	33	Actuarial Memorandum Related to Universal Life with Secondary Guarantee Policies required by Actuarial Guideline XXXVIII 8D	2	N/A	xxx	4/30	Company	B, E
	34	Actuarial Opinion	2	EO	xxx	3/1	Company	B, E
	35	Actuarial Opinion on Separate Accounts Funding Guaranteed Minimum Benefit	2	EO	xxx	3/1	Company	B, E
	36	Actuarial Opinion on Synthetic Guaranteed Investment Contracts	2	EO	xxx	3/1	Company	B, E
	37	Actuarial Opinion on X-Factors	2	EO	xxx	3/1	Company	B, E
	38	Actuarial Opinion required by Modified Guaranteed Annuity Model Regulation	2	EO	xxx	3/1	Company	B, E
	39	Request for Life PBR Exemption (if applicable)	2	E/O	xxx	Commissioner 7/1 NAIC 8/15	Company	B, E
	40	Executive Summary of the PBR Actuarial Report	2	N/A	xxx	4/1	Company	B, E
	41	Life Summary of the PBR Actuarial Report	2	N/A	xxx	4/1	Company	B, E
	42	Variable Annuities Summary of the PBR Actuarial Report	2	N/A	xxx	4/1	Company	B, E
	43	PBR Actuarial Report (provide upon request)	2	N/A	xxx		Company	B, E
	44	RAAIS required by <i>Valuation Manual</i>	2	N/A	xxx	4/1	Company	B, E
	45	Reasonableness & Consistency of Assumptions Certification required by Actuarial Guideline XXXV	2	EO	xxx	3/1,5/15, 8/15, 11/15	Company	B, E

(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			
	46	Reasonableness of Assumptions Certification required by Actuarial Guideline XXXV	2	EO	xxx	3/1,5/15, 8/15, 11/15	Company	B, E
	47	Reasonableness & Consistency of Assumptions Certification required by Actuarial Guideline XXXVI (Updated Average Market Value)	2	EO	xxx	3/1,5/15, 8/15, 11/15	Company	B, E
	48	Reasonableness & Consistency of Assumptions Certification required by Actuarial Guideline XXXVI (Updated Market Value)	2	EO	xxx	3/1,5/15, 8/15, 11/15	Company	B, E
	49	Reasonableness of Assumptions Certification for Implied Guaranteed Rate Method required by Actuarial Guideline XXXVI	2	EO	xxx	3/1,5/15, 8/15, 11/15	Company	B, E
	50	RBC Certification required under C-3 Phase I	2	EO	xxx	3/1	Company	B, E
	51	RBC Certification required under C-3 Phase II	2	EO	xxx	3/1	Company	B, E
	52	Statement on non-guaranteed elements - Exhibit 5 Int. #3	2	EO	xxx	3/1	Company	B, E
	53	Statement on par/non-par policies – Exhibit 5 Int. 1&2	2	EO	xxx	3/1	Company	B, E
		<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	xxx	3/1	NAIC	
	64	Risk-Based Capital .PDF Filing	xxx	EO	xxx	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	2	EO	xxx	6/1	Company	B, E
	82	Audited Financial Reports	2	EO	xxx	6/1	Company	B, E
	83	Audited Financial Reports Exemption Affidavit	2	N/A	xxx		Company	B, E
	84	Communication of Internal Control Related Matters Noted in Audit	2	EO	xxx	8/1	Company	B, E
	85	Independent CPA (change)	2	N/A	xxx		Company	B, E
	86	Management's Report of Internal Control Over Financial Reporting	2	N/A	xxx	8/1	Company	B, E
	87	Notification of Adverse Financial Condition	2	N/A	xxx		Company	B, E
	88	Relief from the five-year rotation requirement for lead audit partner	2	EO	xxx	3/1	Company	B, E
	89	Relief from the one-year cooling off period for independent CPA	2	EO	xxx	3/1	Company	B, E
	90	Relief from the Requirements for Audit Committees	2	EO	xxx	3/1	Company	B, E
	91	Request for Exemption to File Management's Report of Internal Control Over Financial Reporting	2	N/A	xxx	7/1	Company	B, E
		<b>V. STATE REQUIRED FILINGS</b>						
	101	Corporate Governance Annual Disclosure***	2	0	0	6/1	Company	B, E
	102	Filings Checklist (with Column I completed)	0	0	0		State	B, E
	103	Form B-Holding Company Registration Statement	2	0	0	6/1	Company	B, E
	104	Form F-Enterprise Risk Report ****	2	0	0	6/1	Company	B, E
	105	ORSA*****	2	0	0	12/31	Company	B, E, U
	106	Premium Tax	1	0	1	3/1, 6/15, 9/15, 12/15	State	D
	107	State Filing Fees	1	0	1	N/A	State	
	108	Signed Jurat	2	0	1	3/1	NAIC	B, L
	109	Certificate of Compliance	1	0	1	3/1	Company	B, O
	110	Certificate of Deposit	1	0	1	3/1	Company	B, P
	111	Annual Small Group and Individual Assessment Base Survey for Licensed Disability Insurance	1	0	1	3/1	State	Q
	112	Immunization Assessment Survey for Licensed Disability Insurance	1	0	1	3/15	State	R

(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			
	113	Grievance System Description, Grievance Report, and Annual Disclosure <b>IF</b> company is licensed for Disability-Including Managed Care <b>OR</b> Disability - Managed Care Only and specifically requested by the <b>Director</b>	2	0	1	3/1	Company	V
	114	Investment Limitations Analysis ( <b>Idaho Domestic Only</b> )	2	0	0	3/1	State	B, E, T
	115	Business Plan ( <b>Idaho Domestic Only</b> )	2	0	0	4/1	Company	B, E, T
	116	Strategic Plan ( <b>Idaho Domestic Only</b> )	2	0	0	4/1	Company	B, E, T

\*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:		Michele Munoz 208-334-4309 <a href="mailto:Doi.companyactivities@doi.idaho.gov">Doi.companyactivities@doi.idaho.gov</a>
B	Mailing Address:		<b>Idaho Department of Insurance</b> <b>700 W. State St 3<sup>rd</sup> Fl</b> <b>PO Box 83720</b> <b>Boise, ID 83720-0043</b> <a href="mailto:Doi.companyactivities@doi.idaho.gov">Doi.companyactivities@doi.idaho.gov</a>
C	Mailing Address for Filing Fees:		<b>Idaho Department of Insurance</b> <b>700 W. State St 3<sup>rd</sup> Fl</b> <b>PO Box 83720</b> <b>Boise, ID 83720-0043</b>
D	Mailing Address for Premium Tax & Continuation Fee Payments:	<b>MANDATORY ELECTRONIC FILING FOR PREMIUM TAX &amp; CONTINUATION FEE THROUGH TRITECH / PREMIUMPRO</b>	<b>Idaho Department of Insurance</b> <b>700 W. State St 3<sup>rd</sup> Fl</b> <b>PO Box 83720</b> <b>Boise, ID 83720-0043</b> Lynn Shelton 208-334-4281 <a href="mailto:premiumtax@doi.idaho.gov">premiumtax@doi.idaho.gov</a>
E	Delivery Instructions:		2 copies required for domestic companies. <b>Not Required for Foreign Companies.</b>
F	Late Filings:		Per Idaho Code based on the filing
G	Original Signatures:		Electronic or wet accepted.
H	Signature/Notarization/Certification:		Annual Statement must be subscribed and sworn before notary by at least two (2) principal officers of the company.
I	Amended Filings:		2 copies required for domestic companies. <b>Not Required for Foreign Companies.</b>
J	Exceptions from normal filings:		2 copies required for domestic companies. <b>Not Required for Foreign Companies.</b>
K	Bar Codes (State or NAIC):		Not Required
L	Signed Jurat:		Must be subscribed and sworn before notary by at least two (2) principal officers of the company. Mail or email <a href="mailto:Doi.companyactivities@doi.idaho.gov">Doi.companyactivities@doi.idaho.gov</a>
M	NONE Filings:		Please see NAIC Annual Statement Instructions for Supplemental Interrogatories.
N	Filings new, discontinued or modified materially since last year:		N/A
O	Certificate of Compliance		Mail or email <a href="mailto:Doi.companyactivities@doi.idaho.gov">Doi.companyactivities@doi.idaho.gov</a>
P	Certificate of Deposit		Mail or email <a href="mailto:Doi.companyactivities@doi.idaho.gov">Doi.companyactivities@doi.idaho.gov</a>

Q	Annual Small Group and Individual Assessment Base Survey for Licensed Disability Insurers.  <b>THIS MUST BE FILED ELECTRONICALLY.</b> Please read instructions at: <a href="https://doi.idaho.gov/industry/reporting-checklists/">https://doi.idaho.gov/industry/reporting-checklists/</a>	Pool Assessment Base Filing Requirements **for the Idaho Small Employer Health Reinsurance Program & Idaho Individual High Risk Reinsurance Pool (Assessment Base Survey) all Licensed Disability Insurers  <a href="mailto:healthsurvey@doi.idaho.gov">healthsurvey@doi.idaho.gov</a>
R	Immunization Assessment Survey for Licensed Disability Insurers.  <b>THIS MUST BE FILED ELECTRONICALLY.</b> Please read instructions at: <a href="https://doi.idaho.gov/industry/reporting-checklists/">https://doi.idaho.gov/industry/reporting-checklists/</a>	The Idaho Immunization Assessment is expected to be available after January 15 <sup>th</sup> and will be available up to April 1 <sup>st</sup> . Please contact the Department of Insurance with any questions.  <a href="mailto:immuneassess@doi.idaho.gov">immuneassess@doi.idaho.gov</a>
S	Quarterly Financial Statements <b>***DOMESTICS ONLY***</b>	2 copies required for domestic companies. <b>Not Required for Foreign Companies.</b>
T	Investment Limitations Analysis, Business Plan and Strategic Plan <b>***DOMESTICS ONLY***</b>	Investment Limitations Analysis Business Plan and Strategic Plan
U	ORSA  <b>***DOMESTICS ONLY***</b>	Per Idaho Code § 41-6305 is due no more than once each year. Or rather, filed once any time before end of 12/31.
V	Managed Care Report Grievance System Description, Grievance Report, and Annual Disclosure are no longer required unless requested by the Director	See Idaho Code §41-3914 for Annual Disclosure and §41-3918 for Grievance System 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.

w:\qa\blanks\checklists\2020 filings made in 2021\2 lifecklist\_2020\_filingsmade2021.docx