

## HEALTH ENTITIES

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

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

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

(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	See Notes A,C,E,G,H,L
	1.1	Printed Investment Schedule detail (Pages E01-E29)	2	2	xxx	3/1	NAIC	
	2	Quarterly Financial Statement (8 ½" x 14")	2	2	xxx	5/15, 8/15, 11/15	NAIC	
<b>II. NAIC SUPPLEMENTS</b>								
	11	Accident & Health Policy Experience Exhibit	2	EO	xxx	4/1	NAIC	
	12	Actuarial Opinion	2	EO	xxx	3/1	Company	
	13	Life Supplemental Data due March 1	2	EO	xxx	3/1	NAIC	
	14	Life Supplemental Data due April 1	2	EO	xxx	4/1	NAIC	
	15	Life Supp Statement non-guaranteed elements – Exh 5, Int. #3	2	EO	xxx	3/1	Company	
	16	Life Supp Statement on par/non-par policies – Exh 5 Int. 1&2	2	EO	xxx	3/1	Company	
	17	Life, Health & Annuity Guaranty Assessment Base Reconciliation Exhibit	2	EO	xxx	4/1	NAIC	
	18	Life, Health & Annuity Guaranty Assessment Base Reconciliation Exhibit Adjustment Form	2	EO	xxx	4/1	NAIC	
	19	Long-Term Care Experience Reporting Forms	2	EO	xxx	4/1	NAIC	
	20	Management Discussion & Analysis	2	EO	xxx	4/1	Company	
	21	Medicare Part D Coverage Supplement	2	EO	xxx	3/1, 5/15, 8/15, 11/15	NAIC	
	22	Medicare Supplement Insurance Experience Exhibit	2	EO	xxx	3/1	NAIC	
	23	Risk-Based Capital Report	2	EO		3/1	NAIC	
	24	Schedule SIS	2	N/A	N/A	3/1	NAIC	
	25	Supplemental Compensation Exhibit	2	N/A	N/A	3/1	NAIC	
	26	Supplemental Health Care Exhibit (Parts 1, 2 and 3)	2	EO	xxx	4/1	NAIC	
	27	Supplemental Health Care Exhibit's Allocation Report	2	EO	xxx	4/1	NAIC	
	28	Supplemental Investment Risk Interrogatories	2	EO	xxx	4/1	NAIC	
			2					
<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	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	
<b>IV. AUDIT/INTERNAL CONTROL RELATED REPORTS</b>								
	81	Accountants Letter of Qualifications	2	EO	N/A	6/1	Company	
	82	Audited Financial Reports	2	EO	xxx	6/1	Company	
	83	Audited Financial Reports Exemption Affidavit	1	N/A	N/A		Company	

(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			
	84	Communication of Internal Control Related Matters Noted in Audit	2	EO	N/A	8/1	Company	
	85	Independent CPA (change)	2	N/A	N/A		Company	
	86	Management's Report of Internal Control Over Financial Reporting	2	N/A	N/A	8/1	Company	
	87	Notification of Adverse Financial Condition	2	N/A	N/A		Company	
	88	Relief from the five-year rotation requirement for lead audit partner	2	EO	xxx	3/1	Company	
	89	Relief from the one-year cooling off period for independent CPA	2	EO	xxx	3/1	Company	
	90	Relief from the Requirements for Audit Committees	2	EO	xxx	3/1	Company	
	91	Request for Exemption to File Management's Report of Internal Control Over Financial Reporting	2	N/A	N/A		Company	
<b>V. STATE REQUIRED FILINGS</b>								
	101	Corporate Governance Annual Disclosure***	2	0	xxx		Company	
	102	Filings Checklist (with Column 1 completed)	0	0	xxx	3/1	State	
	103	Form B-Holding Company Registration Statement	2	0	xxx		Company	
	104	Form F-Enterprise Risk Report ****	2	0	xxx		Company	
	105	ORSA *****	2	0	xxx		Company	
	106	Premium Tax	1	0	1	3/1	State	See Notes A,B,C,D,E,G
	107	State Filing Fees	1	0	1	3/1	State	See Notes A,B,D
	108	Signed Jurat	2	0	1	3/1	NAIC	See Notes A,B,D,E,I
	109	Certificate of Compliance	0	0	1	3/1	Company	See Note L
	110	Certificate of Deposit	0	0	1	3/1	Company	See Note M
	111	Annual Small Group and Individual Assessment Base Survey <b>FOR LICENSED DISABILITY INSURERS</b>	1	0	1	3/1	State	See Note N
	112	Immunization Assessment Survey	1	0	1	3/15	State	See Note O
		Grievance System Description, Grievance Report, and Annual Disclosure <b>IF</b> company is licensed for Disability- Including Managed Care OR Disability-Managed Care Only <b>and specifically requested by the Director</b>	2	0	0	3/1	Company	See Note P
		Investment Limitations Analysis (Idaho Domestic Only)	2	0	0	3/1	State	See Note Q
		Business Plan (Idaho Domestic Only)	2	0	0	4/1	Company	See Note Q
		Strategic Plan (Idaho Domestic Only)				4/1	Company	See Note Q

\*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	Financial Statements:	Carol Anderson <a href="mailto:carol.anderson@doi.idaho.gov">carol.anderson@doi.idaho.gov</a>
		Premium Taxes & Continuation Fees:	Terry Easley (208) 334-4282 <a href="mailto:Terry.easley@doi.idaho.gov">Terry.easley@doi.idaho.gov</a>
		Annual Small Group and Individual Assessment Base Survey:	Scott Frost (208) 334-4277 <a href="mailto:scott.frost@doi.idaho.gov">scott.frost@doi.idaho.gov</a>
		Immunization Assessment Survey	(208) 334-4330 <a href="mailto:ImmuneAssess@doi.idaho.gov">ImmuneAssess@doi.idaho.gov</a>
	B	Delivery Instructions:	<p><b>See Above and Due to COVID-19 limitations, the Department is accepting electronic filings from foreign insurers for filings made during the year 2021. Electronic filings may be emailed to:</b> <a href="mailto:DOI.CompanyActivities@doi.idaho.gov">DOI.CompanyActivities@doi.idaho.gov</a>.</p> <p><b><i>IMPORTANT NOTICE: All tax filings, continuation fee statement filings and corresponding payment processes for continuation fees, premium tax, and related costs are not changed. Please review the guidance at:</i></b> <a href="https://doi.idaho.gov/company/PremiumTax/">https://doi.idaho.gov/company/PremiumTax/</a>.</p>
	C	Late Filings:	<p><b>Companies will be assessed penalty fees on a daily basis for a late filing.</b></p> <p>Foreign company electronic filings will be deemed filed based on the date the NAIC marks the filing as received.</p> <p>Electronic filings that are initially rejected due to validation errors and subsequently marked received when accepted by the NAIC may be subject to late filing penalties.</p> <p>Foreign company filings submitted to the Department in lieu of being filed electronically with the NAIC, will be deemed filed based on the postmark.</p> <p>Domestic hardcopy filings will be deemed filed based on the postmark date.</p>
	D	Original Signatures:	<i>Due to COVID-19 limitations, the Department is accepting electronic filings from foreign insurers for filings made during</i>

			<p>the year 2021. Electronic filings may be emailed to:  <a href="mailto:DOI.CompanyActivities@doi.idaho.gov">DOI.CompanyActivities@doi.idaho.gov</a></p> <p><b>DOMESTICS</b></p> <p>Due to COVID-19 limitations, the Department is accepting electronic signatures of qualified officers and notarizations on the Jurat page. These signatures should include the e-signature and the date it was signed. Electronic filings may be emailed to:  <a href="mailto:DOI.CompanyActivities@doi.idaho.gov">DOI.CompanyActivities@doi.idaho.gov</a></p> <p><b><u>IMPORTANT NOTICE: All tax filings, continuation fee statement filings and corresponding payment processes for continuation fees, premium tax, and related costs are not changed. Please review the guidance at: <a href="https://doi.idaho.gov/company/PremiumTax/">https://doi.idaho.gov/company/PremiumTax/</a>.</u></b></p>
	E	Signature/Notarization/Certification:	<p>Due to COVID-19 limitations, the Department is accepting electronic filings from foreign insurers for filings made during the year 2021. Electronic filings may be emailed to:  <a href="mailto:DOI.CompanyActivities@doi.idaho.gov">DOI.CompanyActivities@doi.idaho.gov</a></p> <p><b>DOMESTICS</b></p> <p>Due to COVID-19 limitations, the Department is accepting electronic signatures of qualified officers and notarizations on the Jurat page. These signatures should include the e-signature and the date it was signed. Electronic filings may be emailed to:  <a href="mailto:DOI.CompanyActivities@doi.idaho.gov">DOI.CompanyActivities@doi.idaho.gov</a></p>
	F	Amended Filings:	2 copies required for domestic

			companies. <b>Not Required for foreign companies.</b>
	G	Exceptions from normal filings:	2 copies required for domestic companies. <b>Not Required for foreign companies.</b>
	H	Bar Codes (State or NAIC):	Not Required
	I	Signed Jurat:	<i>Due to COVID-19 limitations, the Department is accepting electronic filings from foreign insurers for filings made during the year 2021. Electronic filings may be emailed to:</i> <u><a href="mailto:DOI.CompanyActivities@doi.idaho.gov">DOI.CompanyActivities@doi.idaho.gov</a></u>  <b>DOMESTICS</b> <i>Due to COVID-19 limitations, the Department is accepting electronic signatures of qualified officers and notarizations on the Jurat page. These signatures should include the e-signature and the date it was signed. Electronic filings may be emailed to:</i> <u><a href="mailto:DOI.CompanyActivities@doi.idaho.gov">DOI.CompanyActivities@doi.idaho.gov</a></u>
	J	NONE Filings:	See NAIC Annual Statement Instructions for Supplemental Interrogatories.
	K	Filings new, discontinued or modified materially since last year:	None
	L	Certificate of Compliance	<i>Due to COVID-19 limitations, the Department is accepting electronic filings from foreign insurers for filings made during the year 2021. Electronic filings may be emailed to:</i> <u><a href="mailto:DOI.CompanyActivities@doi.idaho.gov">DOI.CompanyActivities@doi.idaho.gov</a></u>
	M	Certificate of Deposit	<i>Due to COVID-19 limitations, the Department is accepting electronic filings from foreign insurers for filings made during</i>

			<i>the year 2021. Electronic filings may be emailed to: <a href="mailto:DOI.CompanyActivities@doi.idaho.gov">DOI.CompanyActivities@doi.idaho.gov</a>.</i>
	N	Annual Small Group and Individual Assessment Base Survey for Licensed Disability Insurers. <b>THIS MUST BE FILED ELECTRONICALLY.</b> <b>PLEASE READ FILING INSTRUCTIONS at:</b> <a href="https://doi.idaho.gov/Company/Surveys/default">https://doi.idaho.gov/Company/Surveys/default</a>	Pool Assessment Base Filing Requirements for the Idaho Small Employer Health Reinsurance Program & Idaho Individual High Risk Reinsurance Pool (Assessment Base Survey) a ll Licensed Disability Insurers
	O	Immunization Assessment Survey for Licensed Disability Insurers. <b>THIS MUST BE FILED ELECTRONICALLY.</b> <b>PLEASE READ FILING INSTRUCTIONS at:</b> <a href="https://doi.idaho.gov/Company/surveys/immunization">https://doi.idaho.gov/Company/surveys/immunization</a>	The Idaho Immunization Assessment is expected to be available after January 15th, 2021, and will be available up to April 1st. Please <u>contact the Department of Insurance</u> with any questions.
	P	Managed Care Reporting  <b><u>Grievance System Description, Grievance Report, and Annual Disclosure are no longer required unless requested by the Director.</u></b> See our website for additional information on these filings. <a href="http://www.doi.idaho.gov/company/StateFile/lah_comp.aspx">http://www.doi.idaho.gov/company/StateFile/lah_comp.aspx</a>	See Idaho Code §41-3914 for Annual Disclosure and §41-3918 for Grievance System Report.
	Q	Investment Limitations Analysis, Business Plan and Strategic Plan  <b>*****DOMESTICS ONLY*****</b>	Investment Limitations Analysis, Business Plan and Strategic Plan  <b>*****DOMESTICS ONLY*****</b>

**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.

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