

LIFE, ACCIDENT AND HEALTH/FRATERNAL INSURERS

COMPANY NAME: _____ **NAIC Company Code:** _____

Contact: _____ **Telephone:** _____

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

FRATERNAL COMPANIES BEGIN FILING LIFE/FRATERNAL STATEMENT EFFECTIVE WITH FIRST QUARTER, 2019

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

1) Check -list	(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			
	50	RBC Certification required under C-3 Phase I	1	EO	XXX	3/1	Company	A,B,E,F,K,M
	51	RBC Certification required under C-3 Phase II	1	EO	XXX	3/1	Company	A,B,E,F,K,M
	52	Statement on non-guaranteed elements - Exhibit 5 Int. #3	1	EO	XXX	3/1	Company	A,B,E,F,K,M
	53	Statement on par/non-par policies – Exhibit 5 Int. 1&2	1	EO	XXX	3/1	Company	A,B,E,F,K,M
		III. ELECTRONIC FILING REQUIREMENTS						
	61	Annual Statement Electronic Filing	0	EO	0	3/1	NAIC	O
	62	March .PDF Filing	0	EO	0	3/1	NAIC	O
	63	Risk-Based Capital Electronic Filing	0	EO	0	3/1	NAIC	O
	64	Risk-Based Capital .PDF Filing	0	EO	0	3/1	NAIC	O
	65	Separate Accounts Electronic Filing	0	EO	0	3/1	NAIC	O
	66	Separate Accounts .PDF Filing	0	EO	0	3/1	NAIC	O
	67	Supplemental Electronic Filing	0	EO	0	4/1	NAIC	O
	68	Supplemental .PDF Filing	0	EO	0	4/1	NAIC	O
	69	Quarterly Statement Electronic Filing	0	EO	0	5/15, 8/15, 11/15	NAIC	O
	70	Quarterly .PDF Filing	0	EO	0	5/15, 8/15, 11/15	NAIC	O
	71	June .PDF Filing	0	EO	0	6/1	NAIC	O
		IV. AUDIT/INTERNAL CONTROL RELATED REPORTS						
	81	Accountants Letter of Qualifications	1	EO	N/A	6/1	Company	A,B,K
	82	Audited Financial Reports	1	EO	N/A	6/1	Company	A,B,K
	83	Audited Financial Reports Exemption Affidavit	1	N/A	N/A	6/1	Company	A,B,K
	84	Communication of Internal Control Related Matters Noted in Audit	1	EO	N/A	8/1	Company	A,B,K
	85	Independent CPA (change)	1	N/A	N/A	As Needed	Company	A,B
	86	Management's Report of Internal Control Over Financial Reporting	1	N/A	N/A	8/1	Company	A,B,K
	87	Notification of Adverse Financial Condition	1	N/A	N/A	Within 5 business days	Company	A,B
	88	Relief from the five-year rotation requirement for lead audit partner	1	EO	N/A	3/1	Company	A,B,K,T
	89	Relief from the one-year cooling off period for independent CPA	1	EO	N/A	3/1	Company	A,B,K,T
	90	Relief from the Requirements for Audit Committees	1	EO	N/A	3/1	Company	A,B,K,T
	91	Request for Exemption to File Management's Report of Internal Control Over Financial Reporting	1	N/A	N/A	6/1	Company	A,B,K,T
		V. STATE REQUIRED FILINGS						
	101	Corporate Governance Annual Disclosure ***	1	0	0	6/1	Company	A,B,E,G
	102	Filings Checklist (with Column 1 completed)	1	0	0	3/1	State	A,B,E,F,P
	103	Form B & C Holding Company Registration Statement	1	0	0	3/31	Company	A,B,E,G
	104	Form F-Enterprise Risk Report ****	1	0	0	3/31	Company	A,B,E,G
	105	ORSA*****	1	0	0	Annually	Company	A,B,E,G
	106	Premium tax	EO	0	EO	3/1	State	D,E,P,S,W
	107	Application for Renewal of Certificate of Authority and State Filing Fees	EO	0	EO	3/1	State	C,E,F,P,S,W
	108	Signed Jurat – from Annual Statement	0	0	EO	3/1	NAIC	A,E,F,G,H,K,LW
	109	Group Capital Calculation (File with lead state only)	EO	1	0	3/31	NAIC	A,B,E,G
	110	Signed Jurat – from Quarterly Financial Statement	0	0	EO	5/15, 8/15, 11/15	NAIC	A,F,G,H,K,L,V
	111	Premium tax Pre Payment form	EO	0	EO	6/1,8/15	State	D,E,P,S,W
	112	Change of Address	1	N/A	1	Anytime	Company	B,U
	113	Biographical Affidavit – Officers and Directors	1	0	0	As needed	NAIC	Q
	114	Certification of Compliance - IA Code 507F	1	0	0	4/15	Company	A,B,E,G, N
	115	Liquidity Stress Test (File with lead state only)	EO	0	0	6/30	NAIC	A,B,E,G

*If XXX appears in this column, Iowa does not require this filing, if hard copy is filed with the state of domicile and 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:	Company Regulation Company.Regulation@iid.iowa.gov	
B	Mailing Address:	Iowa Insurance Division 1963 Bell Avenue, Suite 100 Des Moines, IA 50315	
C,D	Annual Filing Fees & Premium Tax Payments:	Payment made electronically. Direct via Premium Pro® or https://nonsub.tritechsoft.com/	
E	Delivery Instructions:	All items requiring a hard copy must be postmarked by Due Date, Sunday Due Date requires next business day postmark. All EO filings required at the Division must be received no later than the Due Date, Sunday Due Date requires next day receipt.	
F	Late Filings:	\$500 and for the annual statement if after 10 days notice, failure to file penalty will accrue at \$100 per day.	
G	Original Signatures:	Original Signatures required on all filings from domestic companies. Foreign companies should follow the instructions in the NAIC's Annual Statement Instructions.	
H	Signature/Notarization/Certification:	President or Vice President and Secretary	
I	Amended Filings:		
J	Exceptions from normal filings:		
K	Bar Codes (State or NAIC)	Please follow the instructions in the NAIC Annual Statement Instructions.	
L	Signed Jurat	This state waives foreign insurers from filing printed annual and quarterly statements and supplements. Annual Jurat to be electronically filed as a pdf attachment with Premium Tax return. Quarterly Jurat to be electronically submitted as outlined in Note V.	
M	NONE Filings:	See NAIC Annual Statement instructions. Exceptions to these instructions are noted on the form.	
N	Filings new, discontinued or modified materially since last year:	New line: 114	
O	To be filed with the NAIC only.	Document or electronic filing is to be made with the NAIC office.	
P	Forms available on Division Web site: Filings Checklist Instructions for electronic filing of: Application for Renewal of Certificate of Authority Premium Tax Return Premium Tax Prepayment forms	http://iid.iowa.gov/premtax	
Q	Biographical Affidavit for Directors and Officers listed on the Jurat page of the Annual and Quarterly Statements	Submit an affidavit at the time of change for all officers and directors.	
R	One copy per statement filed	If MD&A is for consolidated group, file a copy of said in each statement.	
S	State filing fee & Premium Tax Contact Person	(515)654-6480 Premium.Tax@iid.iowa.gov	
T	Consolidated Audits	The State of Iowa accepts the domestic state as the only state that can grant permission to file on a consolidated basis or grant permission for exemption to file.	
U	Address Changes: Use UCAA Form 14	Must be filed as a separate document as your annual statement does not trigger a change of address for our office.	

V	<p>Electronic filing of Signed Quarterly Jurat Page</p> <p>The subject line of the email must be in the following format: NAIC#-Jurat page quarter 1(2 or 3) example: 54321-Jurat page quarter 1</p> <p>A separate email must be submitted by each company. Any companies submitting multiple documents in one email will be subject to late filing fees.</p>	<p>Document must be filed electronically with this state by submitting a pdf cop of the document by due date to: electronic.filing@iid.iowa.gov a paper copy will not be accepted as a completed filing.</p>
W	<p>Beginning with filings due on March 1, 2019 the following documents and corresponding payments will only be accepted electronically.</p> <p>Application for Renewal of Certificate of Authority Premium Tax Return (Not filed by Fraternal Organizations) Premium Tax Prepayment Statements due June 1 and August 15 (Not filed by Fraternal Organizations) Signed Annual Jurat Page</p>	<p>Subscribers to Premium Pro® may utilize the software to generate and submit the forms. Non-subscribers will generate and submit electronic documents at https://nonsub.tritechsoft.com/</p>

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 mailing 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 (generally on its web site: www.iid.state.ia.us). 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.