

Filing Deadlines

The filing deadlines for the components of the **2019 annual electronic filings** that may be submitted to the NAIC are as follows.

- Mar. 1, 2020 Annual Statement Filing (Property, Life/Fraternal, Health, Title)
 - Bail Bond Supplement (Property)
 - Director and Officer Insurance Coverage Supplement (Property)
 - Financial Guaranty Insurance Exhibit (Property)
 - Medicare Part D Coverage Supplement (Property, Life/Fraternal, Health)
 - Medicare Supplement Insurance Experience Exhibit (Property, Life/Fraternal, Health)
 - Merger/history form, if applicable (Property, Life/Fraternal, Health, Title) (electronic txt file only)
 - Premiums Attributed to Protected Cells Exhibit (Property)
 - Reinsurance Summary Supplemental Filing for General Interrogatory 9 (Property)
 - Risk-Based Capital Report (Property, Life/Fraternal, Health)
 - Separate Accounts Statement Filing (Life/Fraternal)
 - Supplement A to Schedule T (Medical Professional Liability Supplement) (Property)
 - Supplemental Life data due March 1 (Health) (**Note:** All Supplemental Life data is due March 1, with the exception of the following items, which are due April 1: Analysis of Annuity Operations by Lines of Business; Analysis of Increase in Annuity Reserves During the Year.)
 - Supplemental Schedule O (Life/Fraternal)
 - Supplemental Schedule for Reinsurance Counterparty Reporting Exception – Asbestos and Pollution Contracts (Property)
 - Trusteed Surplus Statement (Property, Life/Fraternal)
 - Workers' Compensation Carve-Out Supplement (Life/Fraternal)
 - Actuarial Certification Regarding the Use of 2001 Preferred Class Tables Required by the Model Regulation Permitting the Recognition of Preferred Mortality Tables for Use in Determining Minimum Reserve Liabilities (Life/Fraternal) (PDF file only)
 - Actuarial Certification Related to the Reserves Required by Actuarial Guideline XLIII (Life/Fraternal) (PDF file only)
 - Actuarial Certifications Related to Annuity Nonforfeiture Ongoing Compliance for Equity Indexed Annuities (Life/Fraternal) (PDF file only)
 - Actuarial Certifications Related to Hedging Required by Actuarial Guideline XLIII (Life/Fraternal) (PDF file only)
 - Actuarial Opinion (Property, Life/Fraternal, Health, Title) (PDF file only)
 - Actuarial Opinion (Statement) on Non-Guaranteed Elements as Required in Interrogatory 3 to Exhibit 5 (Life/Fraternal, Health Life Supplement) (PDF file only)
 - Actuarial Opinion on Participating and Non-Participating Policies as Required in Interrogatories 1 and 2 to Exhibit 5 (Life/Fraternal, Health Life Supplement) (PDF file only)

- Actuarial Opinion on Separate Accounts Funding Guaranteed Minimum Benefit (Life/Fraternal) (PDF file only)
 - Actuarial Opinion on Synthetic Guaranteed Investment Contracts (Life/Fraternal) (PDF file only)
 - Actuarial Opinion on X-Factors (Life/Fraternal) (PDF file only)
 - Actuarial Opinion Required by the Modified Guaranteed Annuity Model Regulation (Life/Fraternal) (PDF file only)
 - C-3 RBC Certifications Required Under C-3 Phase I (Life/Fraternal) (PDF file only – to be filed with Risk-Based Capital Report)
 - C-3 RBC Certifications Required Under C-3 Phase II (Life/Fraternal) (PDF file only – to be filed with Risk-Based Capital Report)
 - Financial Officer Certification Related to Clearly Defined Hedging Strategy Required by Actuarial Guideline XLIII (Life/Fraternal) (PDF file only)
 - Management Certification That the Valuation Reflects Management’s Intent Required by Actuarial Guideline XLIII (Life/Fraternal) (PDF file only)
 - Reasonableness and Consistency of Assumptions Certification Required by Actuarial Guideline XXXV (Life/Fraternal) (PDF file only)
 - Reasonableness and Consistency of Assumptions Certification Required by Actuarial Guideline XXXVI (Updated Average Market Value) (Life/Fraternal) (PDF file only)
 - Reasonableness and Consistency of Assumptions Certification Required by Actuarial Guideline XXXVI (Updated Market Value) (Life/Fraternal) (PDF file only)
 - Reasonableness of Assumptions Certification for Implied Guaranteed Rate Method Required by Actuarial Guideline XXXVI (Life/Fraternal) (PDF file only)
 - Reasonableness and Consistency of Assumptions Certification Required by Actuarial Guideline XXXV (Life/Fraternal) (PDF file only)
 - Reinsurance Attestation Supplement (Property) (PDF file only)
 - Relief from the Five-year Rotation Requirement for Lead Audit Partner (Property, Life/Fraternal, Health, Title) (PDF file only)
 - Relief from the One-year Cooling Off Period for Independent CPA (Property, Life/Fraternal, Health, Title) (PDF file only)
 - Relief from the Requirements for Audit Committees (Property, Life/Fraternal, Health, Title) (PDF file only)
 - VM-20 Reserves Supplement (Life/Fraternal)
- Apr. 1, 2020 Accident and Health Policy Experience Exhibit (Property, Life/Fraternal, Health,)
- Adjustments to the Life, Health & Annuity Guaranty Association Model Act Assessment Base Reconciliation Exhibit (Life/Fraternal, Health, Property)
 - Credit Insurance Experience Exhibit (Property, Life/Fraternal)
 - Cybersecurity and Identity Theft Insurance Coverage Supplement (Property)
 - Insurance Expense Exhibit (Property)
 - Interest Sensitive Life Insurance Products Report (Life/Fraternal)

- Life, Health & Annuity Guaranty Association Model Act Assessment Base Reconciliation Exhibit (Life/Fraternal, Health, Property)
 - Long-Term Care Experience Reporting Forms (Property, Life/Fraternal, Health)
 - Supplemental Health Care Exhibit – Parts 1, 2, and 3 (Property, Life/Fraternal, Health)
 - Supplemental Health Care Exhibit’s Expense Allocation Report (Property, Life/Fraternal, Health)
 - Supplemental Investment Risks Interrogatories (Property, Life/Fraternal, Health, Title)
 - Supplemental Life data due April 1 (Health) (Analysis of Annuity Operations by Lines of Business; Analysis of Increase in Annuity Reserves During the Year)
 - Supplemental Term and Universal Life Insurance Reinsurance Exhibit (Life/Fraternal)
 - Variable Annuities Supplement (Life/Fraternal)
 - Management’s Discussion and Analysis (Property, Life/Fraternal, Health, Title) (PDF file only)
- May 1, 2020 Combined Annual Statement Filing (Property)
 - Combined Insurance Expense Exhibit (Property)
 - June 1, 2020 Accountant’s Letter of Qualifications (Property, Life/Fraternal, Health, Title) (PDF file only)
 - Audited Financial Report (Property, Life/Fraternal, Health, Title) (PDF file only)
 - Aug. 1, 2020 Communication of Internal Control Related Matters Noted in Audit (Property, Life/Fraternal, Health, Title) (PDF file only)
 - Aug. 15, 2020 PBR Exemption filing due to state 7/1 and to NAIC 8/15 (Life/Fraternal) (PDF file only with second quarter filing)

The filing deadlines for the components of the **2019 annual filings that, if applicable**, should be submitted **only to an insurer’s state of domicile** are as follows. **(Note: These components should not be filed with the NAIC in any format.)**

- Mar. 1, 2020 Exceptions to the Reinsurance Attestation Supplement (Property)
 - Schedule SIS – Stockholder Information Supplement (Property, Life/Fraternal, Health, Title)
 - Supplemental Compensation Exhibit (Property, Life/Fraternal, Health, Title)
- Mar. 15, 2020 Actuarial Opinion Summary (Property)
(Note: An insurer’s state of domicile may specify a filing deadline other than March 15 for this component.)
- Apr. 1, 2020 Supplemental Schedule of Business Written by Agency (Title)

- Regulatory Asset Adequacy Issues Summary (RAAIS) Required by Valuation Manual (Life/Fraternal)
- Apr. 30, 2020 Actuarial Memorandum Required by Actuarial Guideline XXXVIII 8D (Life/Fraternal)
- Aug. 1, 2020 Management's Report of Internal Control Over Financial Reporting (Property, Life/Fraternal, Health, Title)

Note: The Report on Significant Deficiencies in Internal Controls should not be included in the electronic filing of the Audited Financial Report to ensure confidentiality of such information.

The NAIC filing deadlines and requirements for the **2020 quarterly** electronic filings are as follows.

- May 15, 2020 Quarterly Statement Filing as of March 31, 2020 (Property, Life/Fraternal, Health, Title)
 - Trusteed Surplus Statement – Quarter Ending March 31, 2020 (Property, Life/Fraternal)
 - Supplement A to Schedule T (Medical Professional Liability Supplement) – Quarter Ending March 31, 2020 (Property)
 - Medicare Part D Coverage Supplement – Quarter Ending March 31, 2020 (Property, Life/Fraternal, Health)
 - Merger/history quarterly form, if applicable (Property, Life/Fraternal, Health, Title) (electronic txt file only)
 - Reasonableness of Assumptions Certification Required by Actuarial Guideline XXXV – Quarter Ending March 31, 2020 (Life/Fraternal) (PDF file only)
 - Reasonableness and Consistency of Assumptions Certification Required by Actuarial Guideline XXXV – Quarter Ending March 31, 2020 (Life/Fraternal) (PDF file only)
 - Reasonableness of Assumptions Certification for Implied Guaranteed Rate Method Required by Actuarial Guideline XXXVI – Quarter Ending March 31, 2020 (Life/Fraternal) (PDF file only)
 - Reasonableness and Consistency of Assumptions Certification Required by Actuarial Guideline XXXVI (Updated Average Market Value) – Quarter Ending March 31, 2020 (Life/Fraternal) (PDF file only)
 - Reasonableness and Consistency of Assumptions Certification Required by Actuarial Guideline XXXVI (Updated Market Value) – Quarter Ending March 31, 2020 (Life/Fraternal) (PDF file only)
 - Director and Officer Insurance Coverage Supplement – Quarter Ending March 31, 2020 (Property)
- July 1, 2020 PBR Exemption due to state 7/1 and NAIC 8/15 (Life/Fraternal) (PDF file only)

- Aug. 15, 2020 Quarterly Statement Filing as of June 30, 2020 (Property, Life/Fraternal, Health, Title)
 - Trusteed Surplus Statement – Quarter Ending June 30, 2020 (Property, Life/Fraternal)
 - Supplement A to Schedule T (Medical Professional Liability Supplement) – Quarter Ending June 30, 2020 (Property)
 - Medicare Part D Coverage Supplement – Quarter Ending June 30, 2020 (Property, Life/Fraternal, Health)
 - Merger/history quarterly form, if applicable (Property, Life/Fraternal, Health, Title) (electronic txt file only)
 - Reasonableness of Assumptions Certification Required by Actuarial Guideline XXXV – Quarter Ending June 30, 2020 (Life/Fraternal) (PDF file only)
 - Reasonableness and Consistency of Assumptions Certification Required by Actuarial Guideline XXXV – Quarter Ending June 30, 2020 (Life/Fraternal) (PDF file only)
 - Reasonableness of Assumptions Certification for Implied Guaranteed Rate Method Required by Actuarial Guideline XXXVI – Quarter Ending June 30, 2020 (Life/Fraternal) (PDF file only)
 - Reasonableness and Consistency of Assumptions Certification Required by Actuarial Guideline XXXVI (Updated Average Market Value) – Quarter Ending June 30, 2020 (Life/Fraternal) (PDF file only)
 - Reasonableness and Consistency of Assumptions Certification Required by Actuarial Guideline XXXVI (Updated Market Value) – Quarter Ending June 30, 2020 (Life/Fraternal) (PDF file only)
 - Director and Officer Insurance Coverage Supplement – Quarter Ending June 30, 2020 (Property)
 - PBR Exemption due to state 7/1 and NAIC 8/15 (Life/Fraternal) (PDF file only) [Only filed with 2nd Quarter Statement]

- Nov. 15, 2020 Quarterly Statement Filing as of September 30, 2020 (Property, Life/Fraternal, Health Title)
 - Trusteed Surplus Statement – Quarter Ending September 30, 2020 (Property, Life/Fraternal,)
 - Supplement A to Schedule T (Medical Professional Liability Supplement) – Quarter Ending September 30, 2020 (Property)
 - Medicare Part D Coverage Supplement – Quarter Ending September 30, 2020 (Property, Life/Fraternal, Health)
 - Merger/history quarterly form, if applicable (Property, Life/Fraternal, Health, Title) (electronic txt file only)
 - Reasonableness of Assumptions Certification Required by Actuarial Guideline XXXV – Quarter Ending September 30, 2020 (Life/Fraternal) (PDF file only)
 - Reasonableness and Consistency of Assumptions Certification Required by Actuarial Guideline XXXV – Quarter Ending September 30, 2020 (Life/Fraternal) (PDF file only)
 - Reasonableness of Assumptions Certification for Implied Guaranteed Rate Method Required by Actuarial Guideline XXXVI – Quarter Ending September 30, 2020 (Life/Fraternal) (PDF file only)

- Reasonableness and Consistency of Assumptions Certification Required by Actuarial Guideline XXXVI (Updated Average Market Value) – Quarter Ending September 30, 2020 (Life/Fraternal) (PDF file only)
- Reasonableness and Consistency of Assumptions Certification Required by Actuarial Guideline XXXVI (Updated Market Value) – Quarter Ending September 30, 2020 (Life/Fraternal) (PDF file only)
- Director and Officer Insurance Coverage Supplement – Quarter Ending September 30, 2020 (Property)

Note: Quarter 4 filings are not captured by the NAIC.

The above listing represents all of the items that the NAIC currently accepts for processing to the NAIC Database. **This listing does not replace your domiciliary state's checklist.** Please consult with a state representative or the state's checklist for guidance on what files are required to be submitted.

Whom to Contact for General Questions

For questions concerning how to complete your statement, contact the Financial Regulatory Services Questions Help Line at **(816) 783-8400**.

For general questions concerning the NAIC Financial Database and electronic filings, contact the NAIC FDR Data Support Analysts at **(816) 783-8600**, or e-mail FDRadmin@naic.org.