LIFE, ACCIDENT AND HEALTH/FRATERNAL INSURERS

**COMPANY NAME: NAIC Company Code:**

**Contact: Telephone:**

**REQUIRED FILINGS IN THE STATE OF:PennsylvaniaFilings Made During the Year 2022**

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

FOREIGN/ALIEN COMPANIES SHOULD ONLY FILE THOSE SPECIFIC ITEMS NOTED AS REQUIRED IN THE FOREIGN COLUMN. PLEASE DO NOT FILE ITEMS NOT SPECIFICALLY REQUIRED.

**For our Domestic insurers:**

**The Commonwealth of Pennsylvania Insurance Department (PID) continues to work remotely on a hybrid schedule.**

**In an effort to prevent further disruption of the business being conducted by our insurance companies and other licensees, the Office of Corporate & Financial Regulation, Financial Analysis Division, is requesting filings be submitted electronically, in addition to the required hard copy submissions.**

**We are still accepting electronic signatures and waiving the notary requirement (where applicable) if a company is unable to provide the filings in this format. Hard copy filings with signature and notary (where applicable) should be submitted on time. Filings should be forwarded via email to your assigned financial analyst with copies to the financial analyst supervisor and may be in Word, Excel, or PDF format. We cannot accept a zip file.**

**If a particular filing is to be accompanied by a filing fee, please include a copy of the check along with the electronic filing. The hardcopy of the original filing fee should be mailed to the Financial Analysis Division, PA Insurance Department, 1345 Strawberry Square, Harrisburg, PA 17120.**

**If you do not know who your assigned analyst is, or you have questions, please submit an inquiry to ra-in-analysis@pa.gov. Thank you.**

| **(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** |  |  |  |
|  |  | **I. NAIC FINANCIAL STATEMENTS** |  |  |  |  |  |  |
|  | 1 | Annual Statement (8 ½”x14”) | 2 | EO | XXX | 3/1 | NAIC | A - M, R |
|  | 1.1 | Printed Investment Schedule detail (Pages E01-E29) | 2 | EO | XXX | 3/1 | NAIC |  |
|  | 2 | Quarterly Financial Statement (8 ½” x 14”) | 2 | EO | XXX | 5/15, 8/15, 11/15 | NAIC | A – M, R |
|  | 3 | Separate Accounts Annual Statement (8 ½”x14”) | 2 | EO | XXX | 3/1 | NAIC |  |
|  |  |  |  |  |  |  |  |  |
|  |  | **II. NAIC SUPPLEMENTS** |  |  |  |  |  |  |
|  | 11 | Accident & Health Policy Experience Exhibit | 2 | EO | XXX | 4/1 | NAIC |  |
|  | 12 | Credit Insurance Experience Exhibit | 2 | EO | XXX | 4/1 | NAIC |  |
|  | 13 | Health Care Receivables Supplement | 2 | EO | XXX | 3/1 | NAIC |  |
|  | 14 | Life, Health & Annuity Guaranty Association Assessable Premium Exhibit, Parts 1 and 2 | 2 | EO | XXX | 4/1 | NAIC |  |
|  | 15 | Long-term Care Experience Reporting Forms | 2 | EO | XXX | 4/1 | NAIC |  |
|  | 16 | Management Discussion & Analysis | 2 | EO |  | 4/1 | Company |  |
|  | 17 | Medicare Supplement Insurance Experience Exhibit | 2 | EO | XXX | 3/1 | NAIC |  |
|  | 18 | Medicare Part D Coverage Supplement | 2 | EO | XXX | 3/1, 5/15, 8/15, 11/15 | NAIC |  |
|  | 19 | Risk-Based Capital Report | 1 | EO | XXX | 3/1 | NAIC |  |
|  | 20 | Schedule SIS | 2 | N/A | N/A | 3/1 | NAIC |  |
|  | 21 | Supplemental Compensation Exhibit | 2 | N/A | N/A | 3/1 | NAIC | O |
|  | 22 | Supplemental Health Care Exhibit (Parts 1, 2 and 3) | 2 | EO | XXX | 4/1 | NAIC |  |
|  | 23 | Supplemental Health Care Exhibit’s Allocation Report | 2 | EO | XXX | 4/1 | NAIC |  |
|  | 24 | Supplemental Investment Risk Interrogatories | 2 | EO | XXX | 4/1 | NAIC |  |
|  | 25 | Supplemental Schedule O | 2 | EO | XXX | 3/1 | NAIC |  |
|  | 26 | Supplemental Term and Universal Life Insurance Reinsurance Exhibit | 2 | EO | XXX | 4/1 | NAIC |  |
|  | 27 | Trusteed Surplus Statement | 2 | EO | XXX | 3/1, 5/15, 8/15, 11/15 | NAIC |  |
|  | 28 | Variable Annuities Supplement | 2 | EO | XXX | 4/1 | NAIC |  |
|  | 29 | VM 20 Reserves Supplement | 2 | EO | XXX | 3/1 | NAIC |  |
|  | 30 | Workers’ Compensation Carve-Out Supplement | 2 | EO | XXX | 3/1 | NAIC |  |
|  |  |  |  |  |  |  |  |  |
|  |  | **Actuarial Related Items** |  |  |  |  |  |  |
|  | 31 | Actuarial Certification regarding use 2001 Preferred Class Table | 2 | EO | XXX | 3/1 | Company |  |
|  | 32 | Actuarial Certification Related Annuity Nonforfeiture Ongoing Compliance for Equity Indexed Annuities | 2 | EO | XXX | 3/1 | Company |  |
|  | 33 | Actuarial Memorandum Related to Universal Life with Secondary Guarantee Policies required by Actuarial Guideline XXXVIII 8D | 1 | N/A | XXX | 4/30 | Company |  |
|  | 34 | Actuarial Opinion | 2 | EO | XXX | 3/1 | Company |  |
|  | 35 | Actuarial Opinion on Separate Accounts Funding Guaranteed Minimum Benefit | 2 | EO |  | 3/1 | Company |  |
|  | 36 | Actuarial Opinion on Synthetic Guaranteed Investment Contracts | 2 | EO | XXX | 3/1 | Company |  |
|  | 37 | Actuarial Opinion on X-Factors | 2 | EO | XXX | 3/1 | Company |  |
|  | 38 | Actuarial Opinion required by Modified Guaranteed Annuity Model Regulation | 2 | EO | XXX | 3/1 | Company |  |
|  | 39 | Request for Life PBR Exemption (formerly called the Company-wide Exemption) | 2 | EO | XXX | Commissioner 7/1 NAIC 8/15 | Company | CC |
|  | 40 | Executive Summary of the PBR Actuarial Report | See Valuation Filing Instructions | N/A | XXX | 4/1 | Company | U |
|  | 41 | Life Summary of the PBR Actuarial Report | See Valuation Filing Instructions | N/A | XXX | 4/1 | Company | U |
|  | 42 | Variable Annuities Summary of the PBR Actuarial Report | See Valuation Filing Instructions | N/A | XXX | 4/1 | Company | U |
|  | 43 | PBR Actuarial Report | See Valuation Filing Instructions | N/A | XXX |  | Company | U |
|  | 44 | RAAIS required by *Valuation Manual* | 2 | N/A | XXX | 4/1 | Company | Q |
|  | 45 | Reasonableness & Consistency of Assumptions Certification required by Actuarial Guideline XXXV | 2 | EO | XXX | 3/1,5/15, 8/15, 11/15 | Company |  |
|  | 46 | Reasonableness of Assumptions Certification required by Actuarial Guideline XXXV | 2 | 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) | 2 | 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) | 2 | 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 | 2 | EO | XXX | 3/1,5/15, 8/15, 11/15 | Company |  |
|  | 50 | RBC Certification required under C-3 Phase I | 1 | EO | XXX | 3/1 | Company |  |
|  | 51 | RBC Certification required under C-3 Phase II | 1 | EO | XXX | 3/1 | Company |  |
|  | 52 | Statement on non-guaranteed elements - Exhibit 5 Int. #3 | 2 | EO | XXX | 3/1 | Company |  |
|  | 53 | Statement on par/non-par policies – Exhibit 5 Int. 1&2 | 2 | EO | XXX | 3/1 | Company |  |
|  |  |  |  |  |  |  |  |  |
|  |  | **III. ELECTRONIC FILING REQUIREMENTS** |  |  |  |  |  |  |
|  | 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 |  |
|  |  |  |  |  |  |  |  |  |
|  |  | IV. AUDIT/INTERNAL **CONTROL RELATED REPORTS** |  |  |  |  |  |  |
|  | 81 | Accountants Letter of Qualifications | 2 | EO | N/A | 6/1 | Company | S |
|  | 82 | Audited Financial Reports | 2 | EO | XXX | 6/1 | Company | S |
|  | 83 | Audited Financial Reports Exemption Affidavit | 0 | N/A | N/A |  | Company | S |
|  | 84 | Communication of Internal Control Related Matters Noted in Audit | 2 | EO | XXX | 8/1 | Company | S |
|  | 85 | Independent CPA (change) | 1 | N/A | N/A |  | Company | S |
|  | 86 | Management’s Report of Internal Control Over Financial Reporting | 1 | N/A | N/A | 8/1 | Company | S |
|  | 87 | Notification of Adverse Financial Condition | 2 | N/A | N/A |  | Company | S |
|  | 88 | Relief from the five-year rotation requirement for lead audit partner | 1 | EO | N/A | 3/1 | Company | S |
|  | 89 | Relief from the one-year cooling off period for independent CPA | 1 | EO | N/A | 3/1 | Company | S |
|  | 90 | Relief from the Requirements for Audit Committees | 1 | EO | N/A | 3/1 | Company | S |
|  | 91 | Request for Exemption to File Management’s Report of Internal Control Over Financial Reporting | 1 | N/A | N/A |  | Company | S |
|  |  |  |  |  |  |  |  |  |
|  |  | **V. STATE REQUIRED FILINGS** |  |  |  |  |  |  |
|  | 101 | Certificate of Compliance | 0 | N/A | N/A |  | State | X |
|  | 102 | Certificate of Deposit | 0 | N/A | N/A |  | State | X |
|  | 103 | Certificate of Valuation | 0 | N/A | N/A |  | State |  |
|  | 104 | Corporate Governance Annual Disclosure\*\*\* | 1 | N/A | XXX | 6/1 | Company | BB |
|  | 105 | Filings Checklist (with Column 1 completed) | 0 | N/A | N/A |  | State |  |
|  | 106 | Form B-Holding Company Registration Statement | 1 | 0 | N/A | 3/31 | Company | T |
|  | 107 | Form F-Enterprise Risk Report \*\*\*\* | 1 | N/A | N/A | 3/31 | Company | T |
|  | 108 | ORSA\*\*\*\*\* | 1 | 0 | N/A |  | Company | AA |
|  | 109 | Premium Tax **Do Not file with the Insurance Department** | See Note D | N/A | See Note D |  | State | D |
|  | 110 | State Filing Fees | 1 | N/A | 1 | Invoiced | State | C |
|  | 111 | Signed Jurat | XXX | 0 | 1 | 3/1 | NAIC | G, H, I, M |
|  | 112 | ORSA Summary Report Notice of Filing | 1 | 0 | N/A | 6/1 | Company | AA |
|  | 113 | Accountant’s “Awareness” Letter | 1 | 0 | N/A |  | Company | S |
|  | 114 | Exemption from Prohibited Non-Auditing Services | 1 | 0 | N/A | 6/1 | Company | S |
|  | 115 | Request for Extension to Filing | 1 | 0 | N/A | 5/21 | Company | S |
|  | 116 | Biographical Affidavits | 1 | 0 | N/A |  | NAIC | V |
|  | 117 | Certificate of Advertising Compliance | 1 | 0 | 1 | 3/1 | Company | W |
|  | 118 | Changes in Governance | 1 | 0 | 1 |  | Company | Y |
|  | 119 | Notification of Address Changes | 1 | 0 | 1 |  | NAIC | Z |
|  | 120 | Annual Valuation Filing | 1 | 0 | N/A |  | Company | U |
|  | 121 | Legal Entity Grid | 1 | 0 | N/A | 7/1 | NAIC | T |
|  | 122 | Group Capital Calculation |  | 0 |  | PA has not yet adopted |  |  |

\*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>.

\*\*\*\*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>

FOREIGN/ALIEN COMPANIES SHOULD ONLY FILE THOSE SPECIFIC ITEMS NOTED AS REQUIRED IN THE FOREIGN COLUMN. PLEASE DO NOT FILE ITEMS NOT SPECIFICALLY REQUIRED.

**Check the 2021 NAIC *Annual Statement Instructions* as well as the 2022 NAIC *Quarterly Statement Instructions* for new additions and changes. FRATERNAL COMPANIES BEGIN FILING LIFE/FRATERNAL STATEMENT EFFECTIVE WITH FIRST QUARTER 2019.**

|  |  |  |  |
| --- | --- | --- | --- |
|  |  | NOTES AND INSTRUCTIONS (A-M, R APPLY TO ALL FILINGS) | |
|  | A | Required Filings Contact Person: | Life Companies  Financial Analysis Division  E-Mail : [ra-in-analysis@pa.gov](mailto:ra-in-analysis@pa.gov) |
|  | B | Mailing Address: | State: Life Insurance Companies NAIC: NAIC Data Base  Financial Analysis Division 1100 Walnut Street, Suite 1500  Pennsylvania Insurance Department Kansas City, MO 64106-2197  1345 Strawberry Square Phone: 816.783.8600  Harrisburg, PA 17120 |
|  | C | Mailing Address for Filing Fees: | IMPORTANT: YOU WILL ELECTRONICALLY RECEIVE AN INVOICE BY MARCH 31 FOR APPLICABLE ANNUAL STATEMENT/LICENSE RENEWAL FEES. DO NOT REMIT PAYMENT PRIOR TO RECEIVING YOUR INVOICE. The invoice payments are processed through a lockbox, please send your payments to the address on the invoice, not directly to the Insurance Department, or any of the addresses on this checklist.  There is a $750 Annual Statement filing fee. The invoice for Foreign/Alien companies will include a $100 fee for the renewal of your Certificate of Authority.  The Pennsylvania Insurance Department no longer mails renewal Certificates of Authority. Annual renewal invoices will contain instructions for on-line printing of the insurer’s renewed Certificate of Authority.  To minimize returned checks, additional fees, and other problems, please take note of the following instructions:   1. Return a copy of the invoice(s) with payment. 2. Send payment to the Revenue address listed on the invoice, not any of the addresses on this checklist. 3. Make checks payable to the “Commonwealth of Pennsylvania.”   Questions regarding the filing fees:  Company Licensing Division  E-Mail: [ra-in-companylicense@pa.gov](mailto:ra-in-companylicense@pa.gov)  Phone at 717.787.2735 |
|  | D | Mailing Address for Premium Tax Payments: | Do not send premium tax filing to the Pennsylvania Insurance Department. Mail premium tax filings to:  PA Department of Revenue  327 Walnut Street Floor 12  PO Box 280407  Harrisburg, PA 17128-2005  Please see: <http://www.revenue.pa.gov> or submit questions to: <https://revenue-pa.custhelp.com/>  **Foreign/Alien Insurers:** Please note that the Department must receive a copy of the Annual Statement Jurat Page on or before March 1. Receipt of the Jurat Page by the PA Department of Revenue does not satisfy filing requirements of the Department. Filings received by the Department after March 1 will be penalized as authorized by law. 40 P.S. § 443(e)(1) and 40 P.S. § 991.1410 – not to exceed $200 per day. |
|  | E | Delivery Instructions: | All filings must be postmarked no later than the indicated due date. If the due date falls on a weekend or holiday, the deadline is extended to the next business day. The Department accepts delivery from all commercial and private carriers in addition to the U.S. Post Office.  **Foreign/Alien Insurers:** Receipt of the Jurat Page by the PA Department of Revenue does not satisfy the filing requirements of the Department. Late filings will be penalized as authorized by law. 40 P.S. § 443(e)(1) and 40 P.S. § 991.1410 – not to exceed $200 per day. |
|  | F | Late Filings: | Late filings will be penalized as authorized by law. 40 P.S. § 443(e)(1) and 40 P.S. § 991.1410 – not to exceed $200 per day. |
|  | G | Original Signatures: | **Domestic Insurers:** At least one hard copy financial statement filing must contain original signatures of the officers (identified in note H below) and the notary. For the second hard copy, a photocopy of the original signed Jurat Page is permitted.  **Foreign/Alien Insurers**: A photocopy of the original signed Jurat Page is permitted.  All Insurers: Financial statement filings may not carry stamped facsimile signatures. |
|  | H | Signature/Notarization/  Certification: | The following three officers, or a person(s) performing similar functions, of Pennsylvania domiciled insurers are required to certify on the Jurat Page, Quarterly and Annual Financial Statements filed with Pennsylvania Insurance Department, NAIC and other states:  1)  Chief Executive Officer  2)  Chief Financial Officer  3)  Corporate Secretary   * If your organization does not utilize the above titles, please notify the Financial Analysis Division and explain how the positions of the individuals who sign your financial statement perform similar functions to a CEO (President), CFO (Treasurer) or Secretary. * Individuals performing the duties of both CFO and Secretary must sign separately under each title. * Appropriate notarization is required. * The name and address of any consulting person or organization who participated in the preparation of the annual statement must be noted on the Jurat Page of the statement. * PA has no requirements that individuals must be listed in the “Other” category.   **Foreign/Alien Insurers**: A photocopy of the original signed Jurat Page is permitted. If your domestic state accepts less than three signatures on the Jurat Page, please provide proof of this with your submission to PA. |
|  | I | Amended Filings: | * Domestic company amended items must be filed with Pennsylvania and the NAIC. Amendments are to be filed along with a letter of explanation for each amended item and a statement as to what impact the amendments had on the year end Risk Based Capital Report. Only the amended pages should be filed. * If any amendments are determined by the company to impact the results of the RBC calculation as reported on the Five-Year Historical page of the annual statement, then a revised RBC report must be filed along with an amended Five-Year Historical page with Pennsylvania and the NAIC. * A new Jurat page completed in all respects, must accompany all amendments. Signature requirements for the original filing noted above in Notes G and H should be followed for any amendment. * **FOREIGN/ALIEN INSURERS SHOULD NOT FILE AMENDED JURAT PAGES WITH THE DEPARTMENT.** |
|  | J | Exceptions from normal filings: | Please note that there is no provision in the insurance laws of Pennsylvania that permit granting an extension for the filing of the annual or quarterly statements. |
|  | K | Bar Codes (State or NAIC): | Required for PA and NAIC filings. Please follow the instructions in the NAIC *Annual Statement Instructions*. |
|  | L | NONE Filings: | Blank items, i.e., schedules, interrogatory responses, supplemental compensation exhibit or Notes to the Financial Statements will not be considered properly filed. If no entries are to be made, write “None”, “Not Applicable” or “No Changes” to complete the item in accordance with the NAIC *Annual and Quarterly Statement Instructions*. |
|  | M | Vendors for Blanks | The NAIC provides a list of vendors of annual, quarterly and risk-based capital software  vendors at: <http://www.naic.org/industry_filing_participation_vendors.htm>  The Department does not endorse or promote any individual private software vendor. |
|  | O | Supplemental Compensation Exhibit | Part 1, Part 2, and Part 3 follow the NAIC *Annual Statement Instructions.*  Part 2 modification ONLY for Pennsylvania domestic insurers that are licensed in Pennsylvania only and had total direct written premiums of less than $2,000,000 in 2018:  Insurers shall disclose the compensation of:   1. The chief executive officer, 2. Up to four additional persons, regardless of amount, in the following sequence:    1. Remaining officers whose compensation is not limited to a de minimis fee for attendance at meetings of the board of directors,    2. Non-officer employees whose compensation exceeds $35,000 annually.   Not filing this exhibit, or filing this exhibit marked NONE is not acceptable. |
|  | Q | Regulatory Asset Adequacy Issues Summary | **Domestic Insurers**: In addition to Statement of Actuarial Opinion filed with the annual financial statements on or before March 1 each year, Pennsylvania requires the filing (2 copies) of a Regulatory Asset Adequacy Issues Summary (RAAIS) by April 1. Details of the RAAIS may be found in VM-30 of the NAIC *Valuation Manual*. The RAAIS will be maintained as confidential by the Department. The RAAIS should be sent separately from the Statement of Actuarial Opinion and clearly marked “Confidential”. Refer to note B for mailing address.  **Foreign/Alien Insurers**: Please note that Foreign/Alien insurers are not required to file a RAAIS from their appointed actuary with Pennsylvania. |
|  | R | Resources Available from NAIC | Detailed guidance on accessing various resources available from the NAIC to assist in filing accurate statements can be found at [Accounting and Reporting Resources.](https://www.insurance.pa.gov/Companies/FilingRequire/Documents/A%20and%20R%20Related%20Resources%20kar.pdf) |
|  | S | Audit/Internal Control Related Reports | Notes related to Section IV have been consolidated into a separate memo found under Companies (a drop down near top right), Filing Requirements, Life, Accident & Health, and then select [Audit/Internal Control Related Reports](https://www.insurance.pa.gov/Companies/FilingRequire/Documents/CPA%20Notes%20Letter%20020618.pdf). |
|  | T | Annual & Other Holding Company Requirements | Companies subject to the Holding Company Registration Act can find forms on the Department’s website at Holding Company Related Forms. |
|  | U | Annual Valuation Filing | Detailed guidance to assist companies that report reserve liabilities on their annual statement can be found at [Life Company Valuation Filing Instructions](https://www.insurance.pa.gov/Companies/IndustryActivity/Documents/Life2020VFR.pdf) or at [Fraternal Valuation Filing Instructions](https://www.insurance.pa.gov/Companies/IndustryActivity/Documents/Fraternal2020VFR.pdf) |
|  | V | Biographical Affidavits:  Bio Form | Bios should not be filed by Foreign/Alien companies who have filed with their state of domicile.  We require all pages of the NAIC biographical affidavit to be completed. Incomplete affidavits will be considered unfiled. All bios should be updated for current officers and directors at the time any of the information changes.  Bios for domestic companies must be filed in the original and kept current for officers and directors.  For domestic companies, the Department requires original bios to be filed for all officers and directors listed on Jurat page:   * When a new officer or director is named. * When the information of any current officer and/or director changes. * When the last bio filed with the Department is five years old.   <http://www.naic.org/documents/industry_ucaa_form11.pdf> |
|  | W | Certificate of Advertising Compliance | In reference to advertising, 31 Pa. Code § 51.5 provides that each company that is required to file an annual statement shall file with the Department a Certificate of Compliance stating that the advertisements disseminated by the Company complied with or were made to comply in all respects with provisions of PA insurance laws and regulations.  The Certificate must be executed by an authorized officer of the company.  Keep in mind there is no standard form for the Certificate provided by the Pennsylvania Insurance Department. Companies should submit their Certificates of Compliance on Company authorized letterhead. Certificates should be sent directly to:  August L. Hall, Market Conduct Examiner  Pennsylvania Insurance Department  Bureau of Market Actions  1321 Strawberry Square, Harrisburg, PA 17120  Phone: 717.783.2011 | Fax: 717.705.0428  Email: [auhall@pa.gov](mailto:auhall@pa.gov) |
|  | X | Certificates of Compliance and Deposit | Domestic insurers may request Certificates of Compliance.  Domestic insurers with securities on deposit with the Commonwealth of Pennsylvania may request Certificates of Deposit.  The cost is $20 per certificate.  The Department requires payment in advance in the form of a check payable to the “Commonwealth of Pennsylvania.”  The Department will not invoice you for the certificates.  A cover letter should accompany your payment and should include the following details:   * Company name * NAIC number * Certificate type(s) requested * Number of certificates requested * Date that you would like the certificates prepared “as of” (note:  the date of receipt of the request will be used by the Department unless another date acceptable to the Department is requested by the company) * Mailing address for the certificates (note: special return delivery is available if a UPS account number is included with your request)   Requests should be addressed to:  Company Licensing Division  1345 Strawberry Square  Harrisburg, PA  17120  Phone:  717.787.2735  E-Mail:  [ra-in-companylicense@pa.gov](mailto:ra-in-companylicense@pa.gov) |
|  | Y | Changes in Governance | If there have been any changes made during the year in the bylaws or Articles of Incorporations of the reporting entity submit these changes to the Department addressed to:  Company Licensing Division  1345 Strawberry Square  Harrisburg, PA 17120  Phone: 717.787.2735  E-Mail:  [ra-in-companylicense@pa.gov](mailto:ra-in-companylicense@pa.gov)  There is a filing fee of $300 for restating or amending the Articles of Incorporation, no filing fee for changes to the bylaws. Note that amendments to the Articles of Incorporation require the prior approval of the Insurance Department (e.g. Name Change, recapitalization, etc.). Amended bylaws of some domestic Insurers require prior approval of the Insurance Department pursuant to 40 P.S. § 991.2422(b) and 40 Pa. C.S.A. § 6328.  Foreign/Alien Insurers are only required to file restated or amended Articles of Incorporation. Foreign/Alien Insurers should not file amended bylaws. |
|  | Z | Notification of Address Changes | Whenever a company changes the Statutory Home Office or Mailing Address a form must be completed and submitted to enable us to update our records. Please complete the applicable NAIC UCAA Form (2c or 14) <https://www.naic.org/industry_ucaa.htm> and file electronically through the UCAA system or email to:  Company Licensing Division  E-Mail: [ra-in-companylicense@pa.gov](mailto:ra-in-companylicense@pa.gov) |
|  | AA | ORSA | If you are required to file the ORSA, you must notify the Department of the expected filing date by June 1 (pursuant to 40 P.S. § 991.2605). We would respectfully ask that, in order for the Department to have time to sufficiently review a company’s ORSA, that it be filed no later than October 1. For guidance in preparing the ORSA see the “ORSA Guidance Manual” at <http://www.naic.org/prod_serv_alpha_listing.htm#orsa_guidance> . |
|  | BB | Corporate Governance Annual Disclosure (CGAD) | The first annual PA CGAD filing due date was June 1, 2020. There is no separate regulation in PA. See 40 Pa. CS § 3901, et al.  <https://www.insurance.pa.gov/Companies/FilingRequire/Documents/CGAD%20posted%20to%20website.pdf> |
|  | CC | Request for Life PBR Exemption (formerly called the Company-wide Exemption) | Consistent with Section 7142 of the Pennsylvania Standard Valuation Law, the Department continues to require the annual filing of a Life PBR Statement of Exemption Form from any domestic entity seeking an exemption from PBR for life insurance policies acquired in the current calendar year. |

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.