



**ACCIDENT AND HEALTH INSURERS FILING ON THE LIFE BLANK**

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

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

**REQUIRED FILINGS IN THE STATE OF NEW YORK** \_\_\_\_\_ **Filings Made During the Year 2022**

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

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			Domestic		Foreign			
			State	NAIC	State			
	44	RAAIS required by Actuarial Opinion and Memorandum Regulation (Model 822), Section 7A(5)	1	N/A	1	3/15	Company	
	45	Reasonableness & Consistency of Assumptions Certification required by Actuarial Guideline XXXV	xxx	EO	xxx	3/1,5/15, 8/15, 11/15	Company	
	46	Reasonableness of Assumptions Certification required by Actuarial Guideline XXXV	xxx	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)	xxx	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)	xxx	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	xxx	EO	xxx	3/1,5/15, 8/15, 11/15	Company	
	50	RBC Certification required under C-3 Phase I	xxx	EO	xxx	3/1	Company	
	51	RBC Certification required under C-3 Phase II	xxx	EO	xxx	3/1	Company	
	52	Statement on non-guaranteed elements - Exhibit 5 Int. #3	1	EO	1	3/1	Company	
	53	Statement on par/non-par policies – Exhibit 5 Int. 1&2	1	EO	1	3/1	Company	
	54	Change in Actuary	1	N/A	1	Within 5 days of any change	Company	Note B
		<b>III. ELECTRONIC FILING REQUIREMENTS</b>						
	61	Annual Statement Electronic Filing	xxx	1	xxx	3/1	NAIC	
	62	March .PDF Filing	xxx	1	xxx	3/1	NAIC	
	63	Risk-Based Capital Electronic Filing	xxx	1	N/A	3/1	NAIC	
	64	Risk-Based Capital .PDF Filing	xxx	1	N/A	3/1	NAIC	
	65	Separate Accounts Electronic Filing	xxx	1	xxx	3/1	NAIC	
	66	Separate Accounts .PDF Filing	xxx	1	xxx	3/1	NAIC	
	67	Supplemental Electronic Filing	xxx	1	xxx	4/1	NAIC	
	68	Supplemental .PDF Filing	xxx	1	xxx	4/1	NAIC	
	69	Quarterly Statement Electronic Filing	xxx	1	xxx	5/15, 8/15, 11/15	NAIC	
	70	Quarterly .PDF Filing	xxx	1	xxx	5/15, 8/15, 11/15	NAIC	
	71	June .PDF Filing	xxx	1	xxx	5/31	NAIC	
		<b>IV. AUDIT/INTERNAL CONTROL RELATED REPORTS</b>						
	81	Accountants Letter of Qualifications	1	EO	N/A	5/31	Company	Note B
	82	Audited Financial Reports	1	EO	1	5/31	Company	Note B
	83	Audited Financial Reports Exemption Affidavit	1	N/A	N/A		Company	Note B
	84	Communication of Internal Control Related Matters Noted in Audit	1	EO	1	5/31	Company	Note B
	85	Independent CPA (change)	1	N/A	N/A	Within 60 days of any change	Company	Note B
	86	Management's Report of Internal Control Over Financial Reporting	1	N/A	1	5/31	Company	Note B
	87	Notification of Adverse Financial Condition	1	N/A	1	5/31	Company	Note B
	88	Relief from the five-year rotation requirement for lead audit partner	1	EO	1	3/1	Company	Call for instructions
	89	Relief from the one-year cooling off period for independent CPA	1	EO	1	3/1	Company	Call for instructions
	90	Relief from the Requirements for Audit Committees	0	EO	1	3/1	Company	Call for instructions
	91	Request for Exemption to File Management's Report of Internal Control Over Financial Reporting	1	N/A	1		Company	Call for instructions
		<b>V. STATE REQUIRED FILINGS</b>						
	101	Certificate of Compliance	0	0	1	3/1	State	Note P
	102	Certificate of Deposit	0	0	1		State	Note Q
	103	Electronic Filing New York Annual Supplement	1	0	1	3/1	State	
	104	Electronic Filing New York Quarterly Supplement	1	0	1	5/15, 8/15, 11/15	State	
	105	Filings Checklist (with Column 1 completed)	1	0	1	3/1	State	
	106	Form B-Holding Company Registration Statement	1	0	1	4/30	Company	Note U
	107	Form F-Enterprise Risk Report ***	1	0	1	4/30	Company	Note T
	108	New York Annual Supplement	1	0	1	3/1	State	Notes B & W

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			Domestic		Foreign			
			State	NAIC	State			
	109	New York Quarterly Supplement	1	0	1	5/15, 8/15, 11/15	State	Notes B & W
	110	ORSA ****	1	0	0	12/1	Company	Note T
	111	Premium Tax	1	0	1		State	
	112	Qualifications of CPA – Section 89.5(e)(2) of DFS Insurance Regulation 118	1	0	1	5/31	Company	Note V
	113	Corporate Governance Annual Disclosure	1	0	1	6/1	Company	Note T
	114	Attestation on Segregation of Funds – Circular Letter #7 (2013)	1	0	1	3/1	Company	Note X

\*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 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. For more information on 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)

## NOTES AND INSTRUCTIONS (A-S APPLY TO ALL FILINGS)

	A	Required Filings Contact Person:	<p>Mr. Warren Youngs, Health Bureau  New York State Department of Financial Services  One State Street  New York, NY 10004  (212) 480-3883</p> <p>E-mail: <a href="mailto:Warren.Youngs@dfs.ny.gov">Warren.Youngs@dfs.ny.gov</a>  When answering by e-mail, please include telephone number.</p>
	B	Mailing Address:	<p><u>Annual Statement</u> and New York Supplement, and related items (hard copies):</p> <p>Mr. Thomas Dudek, Health Bureau  New York State Department of Financial Services  One State Street  New York, NY 10004</p> <p><u>Audited Annual Statements and Risk Based Capital Report:</u></p> <p>Mr. Thomas Dudek, Health Bureau  New York State Department of Financial Services  One State Street  New York, NY 10004</p> <p><u>Change in Actuary:</u></p> <p>Mr. Thomas Dudek, Health Bureau  New York State Department of Financial Services  One State Street  New York, NY 10004</p> <p><u>Quarterly Statement</u> (hard copies):</p> <p>Mr. Thomas Dudek, Health Bureau  New York State Department of Financial Services  One State Street  New York, NY 10004</p> <p><u>CDs</u> (See Note O):</p> <p>Ms. Nikki Brate  Information Technology Systems  New York State Department of Financial Services  One State Street  New York, NY 10004</p>
	C	Mailing Address for Filing Fees:	N/A
	D	Mailing Address for Premium Tax Payments:	DO NOT include payments with the Annual Statement (See Note S below).
	E	Delivery Instructions:	<p>All Department of Financial Services filings must be physically received at the appropriate address as indicated in NOTE B no later than the indicated due date. Companies should file ONLY ONE COMPANY per package.</p> <p>The Supplement must be bound at the left side in sequential order and it must have a "COVER" page that indicates New York Supplement to the Annual Statement, the FULL Company Name and the Year. CDs should be labeled.</p>
	F	Late Filings:	Failure to timely file any component of an annual, quarterly or NY Supplement filing subjects insurer to penalties set forth in NY Insurance Law Sections 307 and 308.
	G	Original Signatures:	Actual live signatures required. Please see Note W:
	H	Signature/Notarization/Certification:	Appropriate notarization required
	I	Amended Filings:	Only accepted in accordance with the Department's prior instructions.

			<p>All amendments to your Annual Statement and/or New York Supplement must be provided in hard copy <b>as well as an amended ELECTRONIC filing</b>.</p> <p>Note: For Amended New York Supplement filings, the entire electronic filing is required.</p>
	J	Exceptions from normal filings:	Only accepted in accordance with the Department's prior instructions.
	K	Bar Codes (State or NAIC)	The NAIC Annual Statement and New York Supplement require the use of bar codes on the Jurat page and certain other pages and forms. General Bar Coding instructions and a full listing of New York required bar coded forms are included on the Web site.
	L	NONE Filings:	All parts of the Annual Statement except those schedules identified by the use of "xxx" on the checklist and all parts of the New York Supplement must be accounted for. If there is nothing to report, you may complete the NAIC Annual Statement page entitled "Supplemental Exhibits and Schedules Interrogatories" INSTEAD OF filing duplicate reports marked "None." Also, you must complete the New York Supplement page entitled "Supplemental Exhibits and Schedules Interrogatories" if there is nothing to report for those New York Supplement, exhibits or schedules. You need not file reports marked "None."
	M	Investment Schedules:	The New York Department of Financial Services does not follow the Annual Statement Instructions related to investment schedule detail and certain supplements. As such, all items are required to be submitted in hard copy format from foreign insurers.
	N	Filings new, discontinued or modified materially since last year:	N/A
	O	Internet Filing:	<p>Instructions concerning internet filing alternative to filing CD with New York for New York Supplement are set forth in Department Circular Letter No. 4 (2001).</p> <p>All companies are <b>strongly</b> encouraged to file national form filings (as identified in items 61, 62, 63, 64, 65, 66, 67, 68, 69, 70 and 71 in the checklist) with the NAIC preferably via the Internet. By filing over the Internet or via CD with the NAIC an insurer will have fulfilled its <b>electronic</b> filing requirement for national forms with New York and therefore should <b>not</b> file a CD with the Department</p>
	P	Certificate of Compliance:	Mr. Thomas Dudek, Health Bureau New York State Department of Financial Services One State Street New York, NY 10004
	Q	Certificate of Deposit:	Mr. Thomas Dudek, Health Bureau New York State Department of Financial Services One State Street New York, NY 10004
	R	Certificate of Valuation:	Mr. Thomas Dudek, Health Bureau New York State Department of Financial Services One State Street New York, NY 10004

	S	Corporation Franchise Tax to Dept. of Taxation:	<p>A copy of the Corporation Franchise Tax Return (CT-33) should be sent to</p> <p>New York State Department of Financial Services Office of Financial Management One Commerce Plaza Albany, New York 12257</p> <p>Please note: Any payment due with the CT-33 should be sent to:</p> <p>NYS Department of Taxation and Finance Corporation Tax Bureau State Campus Washington Avenue Albany, New York 12227</p>
	T	Enterprise Risk Management and Own Risk and Solvency Assessment  Corporate Governance Annual Disclosure	<p>Submit electronically through the Department's Holding Company and Parent Corporation Filing Portal. Please follow the instructions at:</p> <p><a href="https://www.dfs.ny.gov/apps_and_licensing/insurance_companies/enterprise_risk_and_orca">https://www.dfs.ny.gov/apps_and_licensing/insurance_companies/enterprise_risk_and_orca</a></p> <p>Hard copies (See Note B)</p>
	U	Holding Company and Parent Corporation Filings	<p>Submit electronically through the Department's Holding Company and Parent Corporation Filing Portal. Please follow the instructions at:</p> <p><a href="https://www.dfs.ny.gov/apps_and_licensing/insurance_companies/insco_fratbenesoc_filings">https://www.dfs.ny.gov/apps_and_licensing/insurance_companies/insco_fratbenesoc_filings</a></p> <p>Hard copies (See Note B)</p>
	V	Qualifications of CPA – Section 89.5(e)(2) of DFS Insurance Regulation 118	<p>The company shall attach a statement to its audited annual financial statement, when filed, that the CPA does not function in the role of management, does not audit his or her own work, and does not serve in an advocacy role for company.</p>
	W	Current Guidance Regarding Electronic Signatures, Transactions, and Filings with DFS	<p>COVID-19 pandemic guidance regarding electronic signatures, transactions, and filings with DFS</p> <p><a href="https://www.dfs.ny.gov/industry_guidance/electronic_signatures_transactions_filings">https://www.dfs.ny.gov/industry_guidance/electronic_signatures_transactions_filings</a></p>
	X	Attestation to Segregation of Funds	<p>Circular Letter No. 7 (2013): Segregation of Funds for Certain Abortion Services on the Exchange for Enrollees who Receive Federal Funds   Department of Financial Services</p> <p>Under the United States Department of Health and Human Services (“HHS”) regulation a Qualified Health Plan (“QHP”) issuer must file an annual assurance with the Superintendent attesting that the QHP issuer has complied with 42 USC §18023 and all applicable regulations.</p> <p>The company may file through the Department's Filings Portal described in Note T or email a copy to Health Bureau mailbox at <a href="mailto:HealthBureauRegulatory@dfs.ny.gov">HealthBureauRegulatory@dfs.ny.gov</a> if the company has no access to the portal.</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. 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.