



**LIFE, ACCIDENT AND HEALTH/FRATERNAL
INSURERS**

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

Contact: _____ **Telephone:** _____

REQUIRED FILINGS IN THE STATE OF NEW YORK **Filings Made During the Year 2023**

FRATERNAL COMPANIES BEGAN 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) Applicabl eNotes
			Domestic		Foreign			
			State	NAIC	State			
		I. NAIC FINANCIAL STATEMENTS						
	1	Annual Statement (8 ½"x14")	1	EO	1	3/1	NAIC	
	1.1	Printed Investment Schedule detail (Pages E01-E29)	1	EO	1	3/1	NAIC	
	2	Quarterly Financial Statement (8 ½" x 14")	1	EO	1	5/15, 8/15, 11/15	NAIC	
	3	Separate Accounts Annual Statement (8 ½"x14")	1	EO	1	3/1	NAIC	
		II. NAIC SUPPLEMENTS						
	11	Accident & Health Policy Experience Exhibit	1	EO	1	4/1	NAIC	
	12	Credit Insurance Experience Exhibit	1	EO	xxx	4/1	NAIC	
	13	Health Care Receivables Supplement	xxx	EO	xxx	3/1		
	14	Life, Health & Annuity Guaranty Association Assessable Premium Exhibit, Parts 1 and 2	1	EO	xxx	4/1	NAIC	
	15	Long Term Care Experience Reporting Forms	1	EO	xxx	4/1	NAIC	
	16	Management Discussion & Analysis	1	EO	1	4/1	Company	
	17	Medicare Supplement Insurance Experience Exhibit	1	EO	xxx	3/1	NAIC	
	18	Medicare Part D Coverage Supplement	1	EO	1	3/1, 5/15, 8/15, 11/15	NAIC	
	19	Risk-Based Capital Report	1	EO	1	3/1	NAIC	Note P
	20	Schedule SIS	1	N/A	N/A	3/1	NAIC	
	21	Supplemental Compensation Exhibit	1	N/A	N/A	3/1	NAIC	
	22	Supplemental Health Care Exhibit (Parts 1, 2 and 3)	xxx	EO	xxx	4/1	NAIC	
	23	Supplemental Health Care Exhibit's Allocation Report	xxx	EO	xxx	4/1	NAIC	
	24	Supplemental Investment Risk Interrogatories	1	EO	1	4/1	NAIC	
	25	Supplemental Schedule O	1	EO	xxx	3/1	NAIC	
	26	Supplemental Term and Universal Life Insurance Reinsurance Exhibit	1	EO	1	4/1	NAIC	
	27	Trusteed Surplus Statement (Aliens)	1	EO	1	3/1, 5/15, 8/15, 11/15	NAIC	
	28	Variable Annuities Supplement	1	EO	1	4/1	NAIC	
	29	VM 20 Reserves Supplement	xxx	EO	xxx	3/1	NAIC	
	30	Workers' Compensation Carve Out Supplement	1	EO	1	3/1	NAIC	
		Actuarial Related Items						
	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 Q
	35	Actuarial Opinion on Separate Accounts Funding Guaranteed Minimum Benefit	xxx	EO	xxx	3/1	Company	
	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 if applicable)	1	EO	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)		N/A			Company	
	44	RAAIS required by <i>Valuation Manual</i>	1	N/A	1	4/1	Company	Note Q

	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	Note U
	53	Statement on par/non-par policies – Exhibit 5 Int. 1&2	1	EO	1	3/1	Company	Note U
		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 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	5/31	NAIC	
		IV. AUDIT/INTERNAL CONTROL RELATED REPORTS						
	81	Accountants Letter of Qualifications	1	EO	N/A	5/31	Company	
	82	Audited Financial Statements & CPA Report on Internal Controls	1	EO	1	5/31	Company	Note S
	83	Audited Financial Statements Exemption Affidavit	1	N/A	N/A	5/31	Company	
	84	Communication of Internal Control Related Matters Noted in Audit	1	EO	1	5/31	Company	
	85	Independent CPA (change)	1	N/A	N/A	5/31	Company	
	86	Management's Report of Internal Control Over Financial Reporting	1	N/A	1	5/31	Company	
	87	Notification of Adverse Financial Condition	1	N/A	1	5/31	Company	
	88	Relief from the five-year rotation requirement for lead audit partner	1	EO	1	3/1	Company	
	89	Relief from the one-year cooling off period for independent CPA	1	EO	1	3/1	Company	
	90	Relief from the Requirements for Audit Committees	0	EO	1	3/1	Company	
	91	Request for Exemption to File Management's Report of Internal Control Over Financial Reporting	1	N/A	N/A	5/31	Company	
	92	Independent CPA Assessment of Internal Controls Relative to Derivatives (where applicable)	1	N/A	1	5/31	Company	Note T
		V. STATE REQUIRED FILINGS						
	101	New York Supplement	1	N/A	1	3/1	State	
	102	Electronic Filing New York Supplement	1	N/A	1	3/1	State	
	103	Certificate of Compliance (Regulation 74)	1	0	1	3/1	State	Note U
	104	Corporate Governance Annual Disclosure***	1	0	1	6/1	Company	Note V
	105	Filings Checklist (with Column 1 completed)	1	0	1		State	
	106	Form B-Holding Company Registration Statement	1	0	1	5/1	Company	
	107	Form F-Enterprise Risk Report ****	1	0	1	4/30	Company	Note V
	108	ORSA*****	1	0	0	12/1	Company	Note V
	109	Corporation Franchise Tax to Dept. of Taxation (Copy to Department of Financial Services)	1	N/A	1	4/15	State	Note R

*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

NOTES AND INSTRUCTIONS (A-T APPLY TO ALL FILINGS)

A	Required Filings Contact Person:	<p>Mr. Stephen Pallas, Life Bureau New York State Department of Financial Services One State Street New York, NY 10004(212) 480-4765</p> <p>E-mail: Stephen.Pallas@dfs.ny.gov 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. Stephen Pallas, Life 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. Stephen Pallas, Life 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 R 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. If the due date falls on a weekend or a legal holiday, then the filing must be received by the Department by the end of the next business day.</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. Diskettes 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 Section 307 and 308.
G	Original Signatures:	Actual live signatures required.
H	Signature/Notarization/Certification:	Appropriate notarization required
I	Amended Filings:	<p>Only accepted in accordance with Department of Financial Services' prior instructions.</p> <p>All amendments to your Annual Statement and/or New York Supplement must be provided in hard copy as well as an amended ELECTRONIC filing.</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 Department of Financial Services' 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 Website.
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 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:	None
O	Internet Filing:	<p>Instructions concerning internet filing alternative to filing diskette with New York for New York Supplement are set forth in Insurance Circular Letter No. 4 (2001).</p> <p>All companies are strongly encouraged to file national form filings (as identified in items 61 through 71 in the checklist) with the NAIC, preferably via the Internet. By filing over the Internet or via diskette with the NAIC, an insurer will have fulfilled its electronic filing requirement for national forms with New York and therefore should not file a diskette with the Department</p>
P	Risk-Based Capital Report:	Mr. Stephen Pallas, Life Bureau New York State Department of Financial Services One State Street New York, NY 10004
Q	Actuarial Opinion and RAAIS:	ALBLIF@dfs.ny.gov or Ms. Jennifer Savage, Life Bureau New York State Department of Financial Services One Commerce Plaza Albany, NY 12257
R	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>

	S	Audited Financial Statements	Mr. Stephen Pallas, Life Bureau New York State Department of Financial Services One State Street New York, NY 10004
	T	Independent CPA Assessment of Internal Controls Relative to Derivatives (where applicable)	Mr. Victor Agbu, Life Bureau New York State Department of Financial Services One State Street New York, NY 10004
	U	Certificate of Compliance (Regulation 74) Statement on non-guaranteed elements - Exhibit 5 Int. #3 Statement on par/non-par policies – Exhibit 5 Int. 1&2	File via SERFF as Type of Insurance (TOI) "Life Insurance & Annuity Products", SubTOI "General", Filing types "Regulation 74 Certificate of Compliance" "Statement on non-guaranteed elements, Exhibit 5 Int. #3" "Statement on par/non-par policies, Exhibit 5 Int. 1&2"
	V	Corporate Governance Annual Disclosure, Enterprise Risk Report and ORSA	Submit electronically through the Department's Insurance Company and Fraternal Benefit Society Filings portal.

**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 besending their own checklist this year.

Electronic filing is intended to include filing via the Internet or via diskette with the NAIC. Companies that file with the NAIC via the Internet are not required to submit diskettes 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.

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 (E) 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 (EX4) 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.