

**REDUCE PAPERWORK AND FILING COSTS
SEE NOTE T**

**LIFE, ACCIDENT & HEALTH AND FRATERNAL INSURERS
During the Year 2020**

COMPANY NAME: _____ NAIC Company Code: _____

Contact: _____ Telephone: _____

REQUIRED FILINGS IN THE STATE OF: UTAH Filings Made During the Year 2020

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

(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 SEE NOTE T	NAIC	State			
I. NAIC FINANCIAL STATEMENTS								
	1	Annual Statement (8 1/2"x14")	1	EO	xxx	3/1	NAIC	A
	1.1	Printed Investment Schedule detail (Pages E01-E29)	1	EO	xxx	3/1	NAIC	A
	2	Quarterly Financial Statement (8 1/2" x 14")	1	EO	xxx	5/15, 8/15, 11/15	NAIC	A
	3	Separate Accounts Annual Statement (8 1/2"x14")	1	EO	xxx	3/1	NAIC	A
II. NAIC SUPPLEMENTS								
	11	Accident & Health Policy Experience Exhibit	1	EO	xxx	4/1	NAIC	A
	12	Credit Insurance Experience Exhibit	1	EO	xxx	4/1	NAIC	A
	13	Life, Health & Annuity Guaranty Assessment Base Reconciliation Exhibit	1	EO	xxx	4/1	NAIC	A
	14	Life, Health & Annuity Guaranty Assessment Base Reconciliation Exhibit Adjustment Form	1	EO	xxx	4/1	NAIC	A
	15	Long-term Care Experience Reporting Forms	1	EO	xxx	4/1	NAIC	A
	16	Management Discussion & Analysis	1	EO		4/1	Company	A
	17	Medicare Supplement Insurance Experience Exhibit	1	EO	xxx	3/1	NAIC	A
	18	Medicare Part D Coverage Supplement	1	EO		3/1, 5/15, 8/15, 11/15	NAIC	A
	19	Risk Based Capital Report	1	EO		3/1	NAIC	A
	20	Schedule SIS	1	NA	NA	3/1	NAIC	A
	21	Supplemental Compensation Exhibit	1	NA	NA	3/1	NAIC	A
	22	Supplemental Health Care Exhibit (Parts 1, 2 and 3)	1	EO		4/1	NAIC	A
	23	Supplemental Health Care Exhibit's Allocation Report	2	EO	N/A	4/1	NAIC	A
	24	Supplemental Investment Risk Interrogatories	2	EO	N/A	4/1	NAIC	A
	25	Supplemental Schedule O	1	EO	xxx	3/1	NAIC	A
	26	Supplemental Term and Universal Life Insurance Reinsurance Exhibit	1	EO	xxx	4/1	NAIC	A
	27	Trusted Surplus Statement	1	EO	xxx	3/1, 5/15, 8/15 11/15	NAIC	A
	28	Variable Annuities Supplement	1	EO	xxx	4/1	NAIC	A
	29	VM 20 Reserves Supplement	1	EO	xxx	3/1	NAIC	A
	30	Workers' Compensation Carve-Out Supplement	1	EO	xxx	3/1	NAIC	A
Actuarial Related Items								
	31	Actuarial Certification regarding use 2001 Preferred Class Table	1	EO	xxx	3/1	Company	A
	32	Actuarial Certification Related Annuity Non-forfeiture Ongoing Compliance for Equity Indexed Annuities	1	EO	xxx	3/1	Company	A
	33	Actuarial Certification Related to Hedging required by Actuarial Guideline XLIII	1	EO	xxx	3/1	Company	A
	34	Actuarial Certification Related to Reserves required by Actuarial Guideline XLIII	1	EO	xxx	3/1	Company	A
	35	Actuarial Memorandum Related to Universal Life with Secondary Guarantee Policies required by Actuarial Guideline XXXVIII 8D	1	N/A	xxx	4/30	Company	A
	36	Actuarial Opinion	1	EO	xxx	3/1	Company	A
	37	Executive summary of the PBR Actuarial Report (if VM early adopted)	1	NA	xxx	4/1	Company	
	38	Actuarial Opinion on Separate Accounts Funding Guaranteed Minimum Benefit	1	EO	xxx	3/1	Company	A

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			Domestic		Foreign			
			State SEE NOTE T	NAIC	State			
	39	Actuarial Opinion on Synthetic Guaranteed Investment Contracts	1	EO	xxx	3/1	Company	A
	40	Actuarial Opinion on X-Factors	1	EO	xxx	3/1	Company	A
	41	Actuarial Opinion required by Modified Guaranteed Annuity Model Regulation	1	EO	xxx	3/1	Company	A
	42	Financial Officer Certification Related to Clearly Defined Hedging Strategy required by Actuarial Guideline XLIII	1	EO	xxx	3/1	Company	A
	43	Life PBR Exemption (formerly Companywide Exemption)	1	E/O	xxx	Commissioner 7/1 NAIC 8/15	Company	A
	44	Management Certification that the Valuation Reflects Management's Intent required by Actuarial Guideline XLIII	1	EO	xxx	3/1	Company	A
	45	RAAIS required by Actuarial Opinion and Memorandum Regulation (Model 822), Section 7A(5)	1	N/A	xxx	3/15	Company	A
	46	Reasonableness & Consistency of Assumptions Certification required by Actuarial Guideline XXXV	1	EO	xxx	3/1,5/15, 8/15, 11/15	Company	A
	47	Reasonableness of Assumptions Certification required by Actuarial Guideline XXXV	1	EO	xxx	3/1,5/15, 8/15, 11/15	Company	A
	48	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
	49	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
	50	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
	51	RBC Certification required under C-3 Phase I	1	EO	xxx	3/1	Company	A
	52	RBC Certification required under C-3 Phase II	1	EO	xxx	3/1	Company	A
	53	Statement on non-guaranteed elements - Exhibit 5 Int. #3	1	EO	xxx	3/1	Company	A
	54	Statement on par/non-par policies – Exhibit 5 Int. 1&2	2	EO	xxx	3/1	Company	A
		III. ELECTRONIC FILING REQUIREMENTS						
	61	Annual Statement Electronic Filing	xxx	EO	xxx	3/1	NAIC	A
	62	March .PDF Filing	xxx	EO	xxx	3/1	NAIC	A
	63	Risk-Based Capital Electronic Filing	xxx	EO	N/A	3/1	NAIC	A
	64	Risk-Based Capital .PDF Filing	xxx	EO	N/A	3/1	NAIC	A
	65	Separate Accounts Electronic Filing	xxx	EO	xxx	3/1	NAIC	A
	66	Separate Accounts .PDF Filing	xxx	EO	xxx	3/1	NAIC	A
	67	Supplemental Electronic Filing	xxx	EO	xxx	4/1	NAIC	A
	68	Supplemental .PDF Filing	xxx	EO	xxx	4/1	NAIC	A
	69	Quarterly Statement Electronic Filing	xxx	EO	xxx	5/15, 8/15, 11/15	NAIC	A
	70	Quarterly .PDF Filing	xxx	EO	xxx	5/15, 8/15, 11/15	NAIC	A
	71	June .PDF Filing	xxx	EO	xxx	6/1	NAIC	A
		IV. AUDIT/INTERNAL CONTROL RELATED REPORTS						
	81	Accountants Letter of Qualifications	1	EO	N/A	6/1	Company	A
	82	Audited Financial Reports	1	EO	N/A	6/1	Company	A
	83	Audited Financial Reports Exemption Affidavit	2	N/A	N/A		Company	A
	84	Communication of Internal Control Related Matters Noted in Audit	2	EO	N/A	8/1	Company	A
	85	Independent CPA (change)	2	N/A	N/A		Company	A
	86	Management's Report of Internal Control Over Financial Reporting		N/A	N/A	8/1	Company	A
	87	Notification of Adverse Financial Condition	2	N/A	N/A		Company	A
	88	Relief from the five-year rotation requirement for lead audit partner	2	EO	xxx	3/1	Company	A
	89	Relief from the one-year cooling off period for independent CPA	2	EO	xxx	3/1	Company	A
	90	Relief from the Requirements for Audit Committees	2	EO	xxx	3/1	Company	A
	91	Request for Exemption to File Management's Report of Internal Control Over Financial Reporting	2	N/A	N/A	xxx	Company	A
		V. STATE REQUIRED FILINGS						

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			Domicile					
			State SEE NOTE T	NAIC	Foreign State			
	101	Certificate of Compliance	0	0	0		State	A
	102	Certificate of Deposit	0	0	0		State	A
	103	Certificate of Valuation	0	0	0		State	A
	104	Corporate Governance Annual Disclosure***	1	0	0	6/1	Company	A
	105	Filings Checklist (with Column 1 completed)	1	0	0	3/1	State	A
	106	Form B-Holding Company Registration Statement	1	0	N/A	6/30	Company	A
	107	Form F-Enterprise Risk Report ****	1	0	0	6/30	Company	A
	108	ORSA*****	1	0	0		Company	A
	109	Premium Tax	1	0	1	3/31	State	A
	110	State Filing Fees	EO	0	EO	3/1	State	A
	111	Utah Accident and Health Survey	1	0	1	4/1	State	A
	112	Holding Company Form Ds, Surplus Notes, Extraordinary Dividend Requests and Other Things	N/A	N/A	N/A	N/A	State	A

*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

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NOTES AND INSTRUCTIONS (A-K & T APPLY TO ALL FILINGS)		
A	Please Read:	Please read all of the notes below prior to completing the Utah filings:
B	Overall Contact Information:	For questions and filing information concerning Utah Filing, please send requests to: Analyst Team: analysts@utah.gov. Please include Company Name, NAIC Co Code, and filing Subject Line. If SECURE or PROPRIETARY information is to be provided, please use your secure electronic account drop box that you have with the Utah Insurance Department. If you do not have such an account, please email analysts@utah.gov and request instructions on how to obtain an electronic account drop box.
C	Mailing Address:	Utah Insurance Department State Office Building, Suite 3110 Salt Lake City, Utah 84114-6901 However, please submit items electronically whenever possible (See Note T).
D	Filing Fees:	Electronic Payment Preferred Dava Ann Neal, (801) 538-3812 Utah Insurance Department State Office Building, Suite 3110 Attention: Dava Ann Neal Salt Lake City, Utah 84114-6901
E	Premium Taxes Statutes: Contact Information:	These are administered and collected by the Utah State Tax Commissioner – NOT the Utah Insurance Department. See statutes: § 31A-3 and § 59-9 John Miner at jminer@utah.gov or (801) 518-3961.
F	Delivery Instructions:	Please file electronically where possible (SEE NOTE T below). If a hardcopy filing must be sent in, they must be postmarked no later than the indicated due date. If the due date falls on a weekend or holiday, then the deadline is extended to the next business day.
G	Late Filings:	Foreign company electronic filings will be deemed filed based on the date received by the NAIC. Domestic electronic filings will be deemed filed on the same basis (unless it is a state only filing in which case it will be deemed filed on the date received by the Utah Insurance Department. If domestic hardcopy filings are deemed necessary and subsequently filed (SEE NOTE T below), they will be deemed filed based on the postmark date. Any actions concerning late filings will be taken in accordance with Utah Administrative Code § R590-147-5(3) and Utah Code § 31A-2-308.
H	Original Signatures:	For Utah Domestics, SEE NOTE T below. Original signatures are not required of foreign companies unless specifically requested by Utah.
I	Signature/Notarization/ Certifications:	For domestic insurers only, two of the three principal officers specified by a company's articles of incorporation are required to sign those filings for which NAIC Instructions require principal officers' signatures. All other signatures shall be done in accordance with NAIC requirements. Notarizations and Certifications shall be performed when required by NAIC instructions. Foreign companies are to follow the guidance of the domiciliary regulator and provide evidence of compliance only upon request. UTAH DOMESTICS – SEE NOTE T FOR MORE INFORMATION.

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J	Amended Filings:	Amended items must be filed within 10 days of their amendment, along with an explanation of the amendments. If there are signature requirements for the original filing, the same should be followed for any amendment. This guidance applies to domestic companies only. Foreign entities should follow the guidance of their domiciliary regulator. UTAH DOMESTICS – SEE NOTE T FOR MORE INFORMATION.
K	Exceptions from Normal Filings: <i>Note: Extensions do not apply to premium Taxes and Fees.</i>	Requests by foreign companies for extensions for a period of 30 days or less beyond the regular due date are not be required to be sent; providing the domiciliary state has granted the extension and notified the NAIC. Extensions beyond 30 days will require a written request prior to expiration of the initial 30 day period, and evidence of domiciliary approval. Domestic companies should apply for extensions at least 30 days prior to the regular due date.
L	Bar Codes (State or NAIC):	Not Required.
M	Signed Jurat:	For domestic insurers only, two of the three principal officers specified by the Company’s articles of incorporation are required to sign. Notarizations and Certifications are also required. Foreign companies are to follow the guidance of the domiciliary regulator and provide evidence of compliance only upon request Due to COVID-19 limitations, the Department is accepting electronic signatures of qualified officers and notarizations on the Jurat page. These signatures should include the e-signature and the date it was signed. UTAH DOMESTICS – SEE NOTE T FOR MORE INFORMATION.
N	NONE Filings:	Filings which state 'NONE' across them are not to be filed unless required by the NAIC Annual/Quarterly Statement.
O	Filings new, discontinued or modified materially since last year	Lines #31, #32, #45 and #104 SEE ALSO NOTE T
P	Foreign Filing Requirements	All foreign companies and accredited reinsurers that file their NAIC annual statement blank, annual audited financial reports, quarterly financial statements, and any supplements related to these documents with the NAIC are exempt from filing a hard copy of these items with the Department. These items should be submitted to the NAIC via electronic media in accordance with the due dates established by the NAIC.
Q	Utah Accident and Health Survey Information Link: Contact Information:	All insurers who have accident & health business in Utah are required to file this survey. (See following link for more information): https://insurance.utah.gov/licensee/other/surveys/ah-survey . Daron Funn, uid.healthresearch@utah.gov or (801) 538-3824.
R	Holding Company Filings:	PLEASE SEE NOTE T FOR THE FORMAT THESE FILINGS SHOULD TAKE. Form B, and C filings are required on an annual basis from all domestics subject to the Holding Company statutes. Form F is also required on an annual basis if Utah is the lead state for the entire holding company system. In accordance with Utah Code § 31A-16-109 these forms are deemed a confidential filing. Please refer to

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S	Other Filing:	<p>PLEASE SEE NOTE T FOR THE FORMAT THESE FILINGS SHOULD TAKE.</p> <p>Other filings (e.g., Surplus Notes, Dividend Requests, Form Ds, etc.) may be sent to the Analyst Team at the following address: analysts@utah.gov. Please include Company Name, NAIC Co Code, and filing Subject Line. If SECURE or PROPRIETARY information is to be provided, please use your secure electronic account drop box that you have with the Utah Insurance Department. If you do not have such an account, please e-mail analysts@utah.gov and request instructions on how to sign up for an electronic account drop box.</p>
T	Initiative to Reduce Paperwork and Filing Costs	<p>In the interest of reducing paperwork and filing costs, Utah Domestic are requested to file a PDF copy online <u>IN LIEU OF</u> a physical copy starting with year-end 2018. This means that a Utah Domestic can file a PDF with the NAIC and not file anything with Utah Insurance Department (UID) as long as a copy of any needed notarized or plain "wet" signatures are included in the NAIC filing. Of course any State Only Filings can be submitted to the UID via email to analysts@utah.gov or via the secure website (send an email to analysts@utah.gov if you need instructions on how to access the secure website). Also the Company shall keep the original document on file and available to regulators upon request. Thank you for helping us reduce paperwork and filing costs!</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 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.

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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.

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