

LIFE, ACCIDENT AND HEALTH/FRATERNAL INSURERS

COMPANY NAME: _____ NAIC Company Code: _____

Contact: _____ Telephone: _____

REQUIRED FILINGS IN THE STATE OF: UTAH Filings Made During the Year 2023

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 S	NAIC	State			
I. NAIC FINANCIAL STATEMENTS								
	1	Annual Statement (8 ½"x14")	EO	EO	xxx	3/1	NAIC	
	1.1	Printed Investment Schedule detail (Pages E01-E29)	EO	EO	xxx	3/1	NAIC	
	2	Quarterly Financial Statement (8 ½" x 14")	EO	EO	xxx	5/15, 8/15, 11/15	NAIC	
	3	Separate Accounts Annual Statement (8 ½"x14")	EO	EO	xxx	3/1	NAIC	
II. NAIC SUPPLEMENTS								
	11	Accident & Health Policy Experience Exhibit	EO	EO	xxx	4/1	NAIC	
	12	Credit Insurance Experience Exhibit	EO	EO	xxx	4/1	NAIC	
	13	Health Care Receivables Supplement	EO	EO	xxx	3/1		
	14	Life, Health & Annuity Guaranty Association Assessable Premium Exhibit, Parts 1 and 2	EO	EO	xxx	4/1	NAIC	
	15	Long-term Care Experience Reporting Forms	EO	EO	xxx	4/1	NAIC	
	16	Management Discussion & Analysis	EO	EO	xxx	4/1	Company	
	17	Medicare Supplement Insurance Experience Exhibit	EO	EO	xxx	3/1	NAIC	
	18	Medicare Part D Coverage Supplement	EO	EO	xxx	3/1, 5/15, 8/15, 11/15	NAIC	
	19	Risk-Based Capital Report	EO	EO	xxx	3/1	NAIC	
	20	Schedule SIS	EO	N/A	N/A	3/1	NAIC	
	21	Supplemental Compensation Exhibit	EO	N/A	N/A	3/1	NAIC	
	22	Supplemental Health Care Exhibit (Parts 1, 2 and 3)	EO	EO	xxx	4/1	NAIC	
	23	Supplemental Health Care Exhibit's Allocation Report	EO	EO	xxx	4/1	NAIC	
	24	Supplemental Investment Risk Interrogatories	EO	EO	xxx	4/1	NAIC	
	25	Supplemental Schedule O	EO	EO	xxx	3/1	NAIC	
	26	Supplemental Term and Universal Life Insurance Reinsurance Exhibit	EO	EO	xxx	4/1	NAIC	
	27	Trusted Surplus Statement	EO	EO	xxx	3/1, 5/15, 8/15, 11/15	NAIC	
	28	Variable Annuities Supplement	EO	EO	xxx	4/1	NAIC	
	29	VM 20 Reserves Supplement	EO	EO	xxx	3/1	NAIC	
	30	Workers' Compensation Carve-Out Supplement	EO	EO	xxx	3/1	NAIC	
Actuarial Related Items								
	31	Actuarial Certification regarding use 2001 Preferred Class Table	EO	EO	xxx	3/1	Company	
	32	Actuarial Certification Related Annuity Nonforfeiture Ongoing Compliance for Equity Indexed Annuities	EO	EO	xxx	3/1	Company	
	33	Actuarial Memorandum Related to Universal Life with Secondary Guarantee Policies required by Actuarial Guideline XXXVIII 8D	EO	N/A	xxx	4/30	Company	
	34	Actuarial Opinion	EO	EO	xxx	3/1	Company	
	35	Actuarial Opinion on Separate Accounts Funding Guaranteed Minimum Benefit	EO	EO	xxx	3/1	Company	
	36	Actuarial Opinion on Synthetic Guaranteed Investment Contracts	EO	EO	xxx	3/1	Company	
	37	Actuarial Opinion on X-Factors	EO	EO	xxx	3/1	Company	
	38	Actuarial Opinion required by Modified Guaranteed Annuity Model Regulation	EO	EO	xxx	3/1	Company	
	39	Request for Life PBR Exemption (if applicable)	EO	E/O	xxx	Commissioner 7/1 NAIC 8/15	Company	
	40	Executive Summary of the PBR Actuarial Report	EO	N/A	xxx	4/1	Company	
	41	Life Summary of the PBR Actuarial Report	EO	N/A	xxx	4/1	Company	
	42	Variable Annuities Summary of the PBR Actuarial Report	EO	N/A	xxx	4/1	Company	
	43	PBR Actuarial Report (provide upon request)	EO	N/A			Company	
	44	RAAIS required by <i>Valuation Manual</i>	EO	N/A	xxx	4/1	Company	
	45	Reasonableness & Consistency of Assumptions Certification required by Actuarial Guideline XXXV	EO	EO	xxx	3/1,5/15, 8/15, 11/15	Company	

(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 S	NAIC	State			
	46	Reasonableness of Assumptions Certification required by Actuarial Guideline XXXV	EO	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)	EO	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)	EO	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	EO	EO	xxx	3/1,5/15, 8/15, 11/15	Company	
	50	RBC Certification required under C-3 Phase I	EO	EO	xxx	3/1	Company	
	51	RBC Certification required under C-3 Phase II	EO	EO	xxx	3/1	Company	
	52	Statement on non-guaranteed elements - Exhibit 5 Int. #3	EO	EO	xxx	3/1	Company	
	53	Statement on par/non-par policies – Exhibit 5 Int. 1&2	EO	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	EO	EO	N/A	6/1	Company	
	82	Audited Financial Reports	EO	EO	N/A	6/1	Company	
	83	Audited Financial Reports Exemption Affidavit	EO	N/A	N/A		Company	
	84	Communication of Internal Control Related Matters Noted in Audit	EO	EO	N/A	8/1	Company	
	85	Independent CPA (change)	EO	N/A	N/A		Company	
	86	Management's Report of Internal Control Over Financial Reporting	EO	N/A	N/A	8/1	Company	
	87	Notification of Adverse Financial Condition	EO	N/A	N/A		Company	
	88	Relief from the five-year rotation requirement for lead audit partner	EO	EO	N/A	3/1	Company	
	89	Relief from the one-year cooling off period for independent CPA	EO	EO	N/A	3/1	Company	
	90	Relief from the Requirements for Audit Committees	EO	EO	N/A	3/1	Company	
	91	Request for Exemption to File Management's Report of Internal Control Over Financial Reporting	EO	N/A	N/A		Company	
		V. STATE REQUIRED FILINGS						
	101	Corporate Governance Annual Disclosure***	EO			9/1	Company	
	102	Filings Checklist (with Column 1 completed)	EO				State	
	103	Form B-Holding Company Registration Statement	EO			9/1	Company	
	104	Form F-Enterprise Risk Report ****	EO			9/1	Company	
	105	ORSA*****	EO			11/1	Company	
	106	Premium Tax	1		1	See Note D	State	
	107	State Filing Fees	EO		EO	3/1	State	
	108	Signed Jurat	EO				NAIC	
	109	Group Capital Calculation (File with lead state only)	EO			11/1		
	110	Utah Accident and Health Survey	1		1	4/1		
	111	Holding Company Form D, Surplus Notes, Extraordinary Dividend Requests and Other Things	EO	N/A	N/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**

		NOTES AND INSTRUCTIONS (A-K APPLY TO ALL FILINGS)	
	A	Required Filings Contact Person:	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 upload files via the secure website (https://forms.uid.utah.gov/fileUploads/ and select “Analysis” Division).
	B	Mailing Address:	Utah Insurance Department 4315 South 2700 West, Ste. 2300 Taylorsville, Utah 84129 However, please submit items electronically whenever possible (See Note S).
	C	Mailing Address for Filing Fees:	Electronic Payment Preferred Dava Neal (801) 957-9252 Utah Insurance Department 4315 South 2700 West, Ste. 2300 Taylorsville, Utah 84129 Attention: Dava Neal
	D	Mailing Address for Premium Tax Payments:	These are administered and collected by the Utah State Tax Commissioner – NOT the Utah Insurance Department. See statutes: § 31 A-3 and § 59-9 Tax Commission - 801-297-2200 or 800-662-4335.
	E	Delivery Instructions:	Please file electronically where possible (See NOTE S 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.
	F	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 S below), they will be deemed filed based on the postmark date. Any actions concerning late filings will be taken in accordance with Utah Administrative Rule § R590-147-5(3) and Utah Code § 31A-2-308.
	G	Original Signatures:	For Utah Domestics, See NOTE S below. Original signatures are not required of foreign companies unless specifically requested by Utah.

H	Signature/Notarization/Certification:	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 NOTES FOR MORE INFORMATION.
I	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 NOTES FOR MORE INFORMATION.
J	Exceptions from normal filings:	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 days period, and evidence of domiciliary approval. Domestic companies should apply for extensions at least 30 days prior to the regular due date.
K	Bar Codes (State or NAIC):	Not Required.
L	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 NOTES FOR MORE INFORMATION.
M	NONE Filings:	Filings which state 'NONE' across them are not to be filed unless required by the NAIC Annual/Quarterly Statement.
N	Filings new, discontinued or modified materially since last year:	Line # 13, 109, Also See NOTES
O	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.
	P	Utah Accident and Health Survey 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 . <u>Vanessa Robles, uid.healthresearch@utah.gov</u> or (801) 957-9281.
	Q	Holding Company Filings:	Form B, and C filings are required on an annual basis from all domestic companies 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 the attachment of Utah Administrative Rule § R590-70 for guidance on the format these filings should take. Questions may be sent to the UID 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 upload files via the secure website (https://forms.uid.utah.gov/fileUploads/ and select "Analysis" Division).
	R	Other Filing:	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 upload files via the secure website (https://forms.uid.utah.gov/fileUploads/ and select "Analysis" Division).
	S	Initiative to Reduce Paperwork and Filing Costs	In the interest of reducing paperwork and filing costs, Utah Domestic are requested to file a PDF copy online. 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 (https://forms.uid.utah.gov/fileUploads/ and select "Analysis" Division). 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!

**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.

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