

## HEALTH ENTITIES

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

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

REQUIRED FILINGS IN THE STATE OF: \_\_\_\_\_ Filings Made During the Year 2026

(1) Check- list	(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	xxx	3/1	NAIC	B
	1.1	Printed Investment Schedule detail (Pages E01-E29)	1	EO	xxx	3/1	NAIC	B
	2	Quarterly Financial Statement (8 1/2" x 14")	1	EO	xxx	5/15, 8/15, 11/15	NAIC	B
		<b>II. NAIC SUPPLEMENTS</b>						
	11	Accident & Health Policy Experience Exhibit	1	EO	xxx	4/1	NAIC	B
	12	Actuarial Opinion	1	EO	xxx	3/1	Company	B
	13	Life Supplemental Data due March 1	1	EO	xxx	3/1	NAIC	B
	14	Life Supplemental Data due April 1	1	EO	xxx	4/1	NAIC	B
	15	Life Supp Statement non-guaranteed elements –Exh 5, Int. #3	1	EO	xxx	3/1	Company	B
	16	Life Supp Statement on par/non-par policies – Exh 5 Int. 1&2	1	EO	xxx	3/1	Company	B
	17	Life, Health & Annuity Guaranty Association Assessable Premium Exhibit, Parts 1 and 2	1	EO	xxx	4/1	NAIC	B
	18	Long-term Care Experience Reporting Forms	1	EO	xxx	4/1	NAIC	B
	19	Management Discussion & Analysis	1	EO	N/A	4/1	Company	B
	20	Market Conduct Annual Statement Premium Exhibit for Year	N/A	EO	N/A	N/A	NAIC	B
	21	Medicare Part D Coverage Supplement	1	EO	xxx	3/1, 5/15, 8/15, 11/15	NAIC	B
	22	Medicare Supplement Insurance Experience Exhibit	1	EO	xxx	3/1	NAIC	B
	23	Risk-Based Capital Report	1	EO	xxx	3/1	NAIC	B
	24	Schedule SIS	1	N/A	N/A	3/1	NAIC	B
	25	Supplemental Compensation Exhibit	1	N/A	N/A	3/1	NAIC	B
	26	Supplemental Health Care Exhibit (Parts 1 and 2)	1	EO	xxx	4/1	NAIC	B
	27	Supplemental Investment Risk Interrogatories	1	EO	xxx	4/1	NAIC	B
		<b>III. ELECTRONIC FILING REQUIREMENTS</b>						
	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	Supplemental Electronic Filing	xxx	EO	xxx	4/1	NAIC	
	66	Supplemental .PDF Filing	xxx	EO	xxx	4/1	NAIC	
	67	Quarterly Statement Electronic Filing	xxx	EO	xxx	5/15, 8/15, 11/15	NAIC	
	68	Quarterly .PDF Filing	xxx	EO	xxx	5/15, 8/15, 11/15	NAIC	
	69	June .PDF Filing	xxx	EO	xxx	6/1	NAIC	
		<b>IV. AUDIT/INTERNAL CONTROL RELATED REPORTS</b>						
	81	Accountants Letter of Qualifications	1	EO	N/A	6/1	Company	B
	82	Audited Financial Reports	1	EO	N/A	6/1	Company	B
	83	Audited Financial Reports Exemption Affidavit	1	N/A	N/A		Company	B
	84	Communication of Internal Control Related Matters Noted in Audit	1	EO	N/A	8/1	Company	B
	85	Independent CPA (change)	1	N/A	N/A		Company	B
	86	Management's Report of Internal Control Over Financial Reporting	1	N/A	N/A	8/1	Company	B
	87	Notification of Adverse Financial Condition	1	N/A	N/A		Company	B
	88	Relief from the five-year rotation requirement for lead audit partner	1	EO	N/A	3/1	Company	B
	89	Relief from the one-year cooling off period for independent CPA	1	EO	N/A	3/1	Company	B
	90	Relief from the Requirements for Audit Committees	1	EO	N/A	3/1	Company	B

	91	Request for Exemption to File Management's Report of Internal Control Over Financial Reporting	1	N/A	N/A		Company	B
		<b>V. STATE REQUIRED FILINGS</b>						
	101	Corporate Governance Annual Disclosure***	1	0	0	6/1	Company	B,C
	102	Filings Checklist (with Column 1 completed)	0	0	0			
	103	Form B-Holding Company Registration Statement	1	0	0	6/1	Company	O
	104	Form F-Enterprise Risk Report ****	1	0	0		Company	B
	105	ORSA *****	1	0	0		Company	B
	106	Premium Tax	1	0	1	3/1,5/15,8/15 11/15	State	A,C,D,E
	107	State Filing Fees	1	0	1	3/1	State	C,P
	108	Signed Jurat	0	0	1	3/1	NAIC	L
	109	Group Capital Calculation (File with lead state only)	1	0	0		Company	B,N
	110	Documentation for Premium Tax Return	1	0	1	3/1	Company	Q,R
	111	Retaliatory Tax Statement	0	0	1	3/1	State	D
	112	Certificate of Advertising Compliance	1	0	1	3/1	Company	B,S
	113	Fraud Unit Assessment	1	0	1	6/1	State	C,N
	114	Data Security Statement	1	0	0	2/15	Company	B

\*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.

\*\*\*Alabama has 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](http://www.naic.org/public_lead_state_report.htm).

\*\*\*\* Alabama has 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)

\*\*\*\*\* Alabama has adopted the NAIC updated 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. Consistent with the Form B filing requirements, 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 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-K APPLY TO ALL FILINGS)	
A	Required Filings Contact Person:  Financial Filings:  Hamp Russell, Insurance Examinations Supervisor      334-240-7587 <a href="mailto:richard.russell@insurance.alabama.gov">richard.russell@insurance.alabama.gov</a>  Premium Tax Filings:  Todrick Burks,      334-241-4163 Todrick.burks@insurance.alabama.gov  Caitlin Walker, Staff Accountant      334-240-7574 <a href="mailto:caitlin.walker@insurance.alabama.gov">caitlin.walker@insurance.alabama.gov</a>		
B	Mailing Address:  AL Dept. of Insurance      AL Dept. of Insurance P.O. Box 303351      201 Monroe Street, Suite 502 Montgomery, AL 36130-3351      Montgomery, AL 3610  Fees: See note C Domestic Companies Only Annual Statement hard copy filing not required for foreign insurers.  All other Filings: <a href="http://www.optins.org/">http://www.optins.org/</a>		
C	Filing Fees: HMO Certificate of Authority Renewal Fee: <b>\$205.00</b> HMO Annual Statement Filing Fee: <b>\$20.00</b> HMDI Certificate of Authority Renewal Fee: <b>\$505.00</b> HMDI Annual Statement Filing Fee: <b>\$25.00</b>  Insurers <b>must</b> file their premium tax returns and pay premium tax, COA renewal fee and the annual statement filing fee through the NAIC OPTins program. <a href="http://www.optins.org/">http://www.optins.org/</a>  The <b>\$100</b> Corporate Governance Annual Disclosure (CGAD) examination fee, which is due June 1 <sup>st</sup> must be remitted via check along with the actual CGAD filing to the Department at either address referenced in note B.  HMDI <b>\$1,200.00</b> Audit and Exam Fee and HMO <b>\$500.00</b> Audit and Exam Fee, which is due March 1 <sup>st</sup> must be remitted along with the premium tax filing via the NAIC OPTins program. <a href="http://www.optins.org/">http://www.optins.org/</a>  The <b>\$240.00</b> Fraud Unit Assessment, which is due June 1 <sup>st</sup> for the current year <b>must</b> be remitted through the NAIC OPTins program. <a href="http://www.optins.org/">http://www.optins.org/</a> Point of Contact: Carla Donney, <a href="mailto:carla.donney@insurance.alabama.gov">carla.donney@insurance.alabama.gov</a> or 334-240-3194		
D	Premium Tax Payments:  Insurers <b>must</b> file their premium tax returns and pay premium tax, COA renewal fee, the annual statement filing fee and audit and exam fee electronically through the NAIC OPTins program at <a href="http://www.optins.org/">http://www.optins.org/</a>		
E	Delivery Instructions:		

		<b>All Filings must be received no later than the due date.</b> If the due date falls on a weekend or holiday, the due date is the next business day.	
	F	Late Filings: The company's Certificate of Authority can be suspended or revoked for filing the annual statement late. Late filing of premium tax returns and late payment of premium tax brings a fine of \$1,000-\$10,000.	
	G	Original Signatures: Original signatures are required on all filings from domestic companies. Foreign companies should follow the NAIC Annual Statement Instructions.	
	H	Signature/Notarization/Certification:  The President or Vice-President and Secretary or Actuary are required to sign the annual statement. Must be notarized.	
	I	Amended Filings:  Amended Annual Statements filed by domestic companies must be properly bound and mailed along with an explanation of the Amendments to: 201 Monroe Street, Suite 502, Montgomery, AL 36104.	
	J	Exceptions from normal filings:  No extensions can be granted for filing the annual statements. Extension and exemption requests for filing audited financial statements must be made at least 10 days prior to the due date.  Premium Tax and Premium Tax Returns: No Extensions.	
	K	Bar Codes (State or NAIC)  The NAIC Annual Statement Instructions should be followed.	
	L	Signed Jurat: Attach with premium tax documentation to OPTins filings. <b>DO NOT</b> submit hard copy signed jurat page.	
	M	NONE Filings:  The NAIC Annual Statement Instructions should be followed.	
	N	Filings new, discontinued or modified materially since last year:  <b>Group Capital Calculation</b> –statutorily adopted in AL 3/17/2022. Due 6/1 to <b>lead state only</b> concurrently with holding company registration statement. Certain holding company structures are exempt as prescribed in ACT 2022-151 which amends Ala. Code Sections 27-29-1, 27-29-3, 27-29-4, and 27-29-7.  <b>Fraud Fee</b> - increased to \$240 effective January 1, 2023, pursuant to Ala. Administrative Code 482-1-160-.04.	
	O	Domestic companies are required to file a Holding Company Registration Statement and pay a \$650.00 filing fee no later than June 1. Registration statement and fee remittance should be made electronically at <a href="https://appengine.egov.com/apps/al/aldoi/examiners">https://appengine.egov.com/apps/al/aldoi/examiners</a>	
	P	State Specific forms are located on the Insurance Department website at <a href="http://www.aldoi.gov/Companies/Forms.aspx">http://www.aldoi.gov/Companies/Forms.aspx</a>	
	Q	<b>DO NOT SEND HARD COPIES OF THE DOCUMENTATION.</b>  All premium tax credits/deductions taken on the annual premium tax return should be documented with copies of cancelled checks and	

		<p>privilege tax returns (1<sup>st</sup> page only), ad valorem tax notices, guaranty fund and Alabama Health Insurance Plan assessment notices, invoices. <b>DO NOT</b> send prior year tax returns as supporting documentation. Premiums which are taxed at less than the maximum should be documented with detailed policy runs. <b>Documentation must be</b> attached with premium tax documentation to OPTins filings. <b>NO</b> secure links to the documentation.</p>	
	R	<p>The Alabama business page should be attached with premium tax documentation to OPTins filings.</p>	
	S	<p>The AL Dept. of Insurance does not furnish a form. Regulation Number 13 (Chapter 482-1-013.20(3) located at <a href="http://www.aldoi.gov/Legal/Regulations.aspx">http://www.aldoi.gov/Legal/Regulations.aspx</a> , states what the company should include in the Certificate which it prepares. Attach Certificate of Advertising Compliance with premium tax documentation filed in OPTins.</p> <p><b>Department copy due upon request only.</b></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.

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.

w:\qa\blanks\checklists\2018 filings made in 2019\3 lifecklist\_2018\_filingsmade2019.docx