

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

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

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

REQUIRED FILINGS IN THE STATE OF: ALASKA Filings Made During the Year 2024

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

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			Domestic		Foreign			
			State	NAIC	State			
	45	Reasonableness & Consistency of Assumptions Certification required by Actuarial Guideline XXXV	1	EO	xxx	3/1,5/15, 8/15, 11/15	Company	
	46	Reasonableness of Assumptions Certification required by Actuarial Guideline XXXV	1	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)	1	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)	1	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	1	EO	xxx	3/1,5/15, 8/15, 11/15	Company	
	50	RBC Certification required under C-3 Phase I	1	EO	xxx	3/1	Company	
	51	RBC Certification required under C-3 Phase II	1	EO	xxx	3/1	Company	
	52	Statement on non-guaranteed elements - Exhibit 5 Int. #3	1	EO	xxx	3/1	Company	
	53	Statement on par/non-par policies – Exhibit 5 Int. 1&2	1	EO	xxx	3/1	Company	
		<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	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	
		<b>IV. AUDIT/INTERNAL CONTROL RELATED REPORTS</b>						
	81	Accountants Letter of Qualifications	1	EO	N/A	6/1	Company	
	82	Audited Financial Reports	1	EO	xxx	6/1	Company	
	83	Audited Financial Reports Exemption Affidavit (AS 21.09.200(g); 3 AAC 21.710(a))	1	N/A	N/A	6/1	Company	
	84	Communication of Internal Control Related Matters Noted in Audit	1	EO	N/A	8/1	Company	
	85	Independent CPA (change)	1	N/A	N/A	Within 60 days of admittance	Company	
	86	Management’s Report of Internal Control Over Financial Reporting (If Gross Premiums ≥ \$500 M)	1	N/A	N/A	8/1	Company	
	87	Notification of Adverse Financial Condition	1	N/A	N/A	5 business days	Company	
	88	Relief from the five-year rotation requirement for lead audit partner (Domestic must request by 12/1) (Foreign – requests made of Domestic state only)	1	EO	EO (Grants of Relief only)	12/1 (Domestic Request) 3/1 (Grants of Relief-Domestic & Foreign)	Company	Any grant of relief must be filed with Annual Statement.
	89	Relief from the one-year cooling off period for independent CPA (Domestic only – request approval of Director)	1	EO	EO (Grants of Relief only)	3/1	Company	Any grant of relief must be filed with Annual Statement.
	90	Relief from the Requirements for Audit Committees	1	EO	N/A	3/1	Company	
	91	Request for Exemption to File Management’s Report of Internal Control Over Financial Reporting	1	N/A	N/A	12/31	Company	
	92	Independent CPA Awareness Letter (newly retained) (Do not file annually.)	1	N/A	N/A	Within 60 days of admittance/change	Company	Company obtains letter from CPA and files with DOI
	93	Notice of Resignation/Dismissal of Prior Independent CPA	1	N/A	N/A	Within 5 business days of dismissal or resignation	Company	

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			State	NAIC	State			
	94	Prior CPA Disagreement Letter (if Resignation or Dismissal)	1	N/A	N/A	Within 10 business days of DOI notice	Company	Explanation letter by Company
	95	Prior CPA Letter to Company (Whether CPA agrees or disagrees with Disagreement Letter Written by Company.)	1	N/A	N/A	Within 10 business days of DOI notice	Prior CPA Provides to Company	Prior CPA letter to Company & Company letter to DOI filed together.
<b>V. STATE REQUIRED FILINGS</b>								
	101	Annual Premium Tax Payment		0		3/1	State	Note D
	102	Annual Premium Tax Report	1	0	1	3/1	State	Notes B & O
	103	Certificate of Compliance	xxx	0	1	3/1 or when available	Domestic State	File in OPTins with tax filing
	104	Certificate of Deposit	xxx	0	1	3/1 or when available	Domestic State	File in OPTins with tax filing. Not required for Fraternal
	105	Certificate of Valuation	xxx	0	1	3/1 or when available	Domestic State	File in OPTins with tax filing. Note R
	106	Corporate Governance Annual Disclosure***	1	0	xxx	6/1	Company	Domestics Only
	107	Designation of Persons to Contact	1	0	1	ONLY IF CHANGED	State or NAIC	ONLY IF CHANGED
	108	Designation of Person to Receive Service of Process	1	0	1	ONLY IF CHANGED	State or NAIC	ONLY IF CHANGED
	109	Forms B & C - Holding Company Registration Statement	1	0	N/A	5/1	Company	Domestics Only
	110	Form F-Enterprise Risk Report ****	1	0	N/A	5/1	Company	Domestics Only Note Q
	111	Market Conduct Annual Statement	xxx	EO	xxx	4/30	NAIC	See <a href="http://naic.org/mcas_main.htm">naic.org/mcas_main.htm</a> for eligibility
	112	Minimum Asset Reserve Report	1	0	N/A	3/1	State	Domestics Only
	113	ORSA*****	1	0	xxx	12/31	Company	Domestics Only
	114	Quarterly Estimated Premium Tax Payments		0		5/31, 8/31, 11/30	State	Note P
	115	Quarterly Premium Tax Reports	1	0	1	5/31, 8/31, 11/30	State	Note P
	116	Signed Jurat	xxx	0	xxx	none	NAIC	Note L
	117	State Filing Fees Payments		0		3/1	State	Note C

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

\*\*\*\* The ultimate controlling person of an insurer is required to file an enterprise risk report (Form F) annually per AS 21.22.060(n). Domestic companies need to file 1 copy with the lead state. 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 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-K APPLY TO ALL FILINGS)	<b>IF HARD COPY NOT REQUIRED, PLEASE DO NOT SEND TO ALASKA. DOCUMENTS SUBMITTED TO ALASKA WHICH ARE NOT REQUIRED TO BE FILED (NOT ON OUR LIST) WILL BE DESTROYED WITHOUT REVIEW</b>
A	Required Filings Contact Person:	Rebecca Nesheim, Tax Auditor (907) 465-2584 <a href="mailto:rebecca.nesheim@alaska.gov">rebecca.nesheim@alaska.gov</a>
B	Mailing Address:	<b>Domestic</b> Company Financial Filings: Chief Financial Examiner and other required Reports (does not Alaska Division of Insurance include Annual Premium Tax Report) 550 West 7 <sup>th</sup> Avenue, Suite 1560 Anchorage, AK 99501-3567  <b>Annual Premium Tax Report and</b> <b>Required: OPTins</b> <b>Certificates:</b>  Non-domestic Financial Filings: NAIC (unless otherwise noted) Via Electronic media Please contact NAIC for address and format of filing
C	Mailing Address for Filing Fees:	<b>Required</b> to pay via <b>OPTins</b> through the NAIC. The Annual Premium Tax Report includes the \$100 Annual Statement Filing Fee and \$2,250 Certificate of Authority Continuation Fee. Fees must be paid by the Automated Clearing House (ACH) payment method.
D	Mailing Address for Premium Tax Payments:	<b>Required</b> to pay via <b>OPTins</b> through the NAIC. Taxes must be paid by the Automated Clearing House (ACH) payment method. <b>OPTins</b> requires payment to be received before being released to the state.
E	Delivery Instructions:	All filings must be submitted no later than indicated due date. If due date falls on a weekend or holiday, then the deadline is extended to the next business day. <b>Required</b> is to file annual premium tax report, attachments and certificates via <b>OPTins</b> through the NAIC
F	Late Filings:	Late Annual Statement Filings Penalty: \$100.00 for each day the insurer fails to file in the form required and within the time established to the director's designee. The director's designee is as given in the checklist and these instructions.  Late Tax Payment Penalty: \$50 per month plus five percent of the tax due per month or part of a month up to a maximum of \$250 plus 25 percent of the tax due and interest of one percent per month or part of a month. If not paid by the Automated Clearing House payment method, a penalty of 25 percent of the tax due, with a minimum of \$100 and maximum of \$2,000.
G	Original Signatures:	Original signatures required on all filings for domestic insurers. Facsimile accepted for foreign insurers
H	Signature/Notarization/Certification:	Follow NAIC requirements
I	Amended Filings:	Amended filings must be filed within 30 days of completion along with an explanation of the amendment and submitted in the same format to the same address as the original filing.
J	Exceptions from normal filings:	Letter to Chief Financial Examiner, Alaska Division of Insurance, 550 W. 7 <sup>th</sup> Avenue, Suite 1560, Anchorage, AK 99501-3567
K	Bar Codes (State or NAIC):	None
L	Signed Jurat:	Domestic companies only-signed Jurat page included in bound domestic hard-copy filed.
M	NONE Filings:	To be completed as required by NAIC Financial Statement Instructions
N	Filings new, discontinued or modified materially since last year:	<b>OPTins</b> requires payment to be received before filing and payment will be released to the state. Filed date will be based upon when submitted to <b>OPTins</b> .
O	Reminder: State Page & Schedule T	One copy of each to be filed with Annual Premium Tax Report
P	Quarterly Tax Reports & Estimated Tax Payments	If the 2023 tax was \$10,000 or more, the insurer is required to make estimated quarterly tax payments throughout 2024, <b>required</b> via <b>OPTins</b> . See Note F for late payments.
Q	Form F-Enterprise Risk Report	3 AAC 21.188, eff. 11/26/2015 & AS 21.22.060(n) eff. 7/1/2015
R	Certificate of Valuation	If domicile state no longer provides a Certificate of Valuation, provide Actuarial Opinion in lieu of Certificate.
S	Division of Insurance Web Site:	<a href="http://www.insurance.alaska.gov">www.insurance.alaska.gov</a>
T	Due Date Extensions for Filings:	No extensions allowed. Filings are to be submitted by the due date.

**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.

**Alaska does not want to receive a copy of the checklist.**

**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.