

PROPERTY & CASUALTY INSURERS

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

Contact: _____ **Telephone:** _____

REQUIRED FILINGS IN THE STATE OF: **ALASKA** **Filings Made During the Year 2025**

| (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 | | | |
| | | I. NAIC FINANCIAL STATEMENTS | | | | | | |
| | 1 | Annual Statement (8 ½" x 14") | 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 ½" x 14") | 1 | EO | xxx | 5/15, 8/15, 11/15 | NAIC | |
| | 3 | Protected Cell Annual Statement | 1 | 0 | xxx | 3/1 | NAIC | |
| | 4 | Combined Annual Statement (8 ½" x 14") | 1 | EO | xxx | 5/1 | NAIC | |
| | | II. NAIC SUPPLEMENTS | | | | | | |
| | 11 | Accident & Health Policy Experience Exhibit | 1 | EO | xxx | 4/1 | NAIC | |
| | 12 | Actuarial Opinion | 1 | EO | xxx | 3/1 | Company | |
| | 13 | Actuarial Opinion Summary | 1 | N/A | xxx | 3/15 | Company | Domestics Only |
| | 14 | Bail Bond Supplement | 1 | EO | xxx | 3/1 | NAIC | |
| | 15 | Combined Insurance Expense Exhibit | 1 | EO | xxx | 5/1 | NAIC | |
| | 16 | Credit Insurance Experience Exhibit | 1 | EO | xxx | 4/1 | NAIC | |
| | 17 | Cybersecurity Insurance Coverage Supplement | 1 | EO | xxx | 4/1 | NAIC | |
| | 18 | Director and Officer Insurance Coverage Supplement | 1 | EO | xxx | 3/1, 5/15, 8/15, 11/15 | NAIC | |
| | 19 | Exhibit of Other Liabilities By Lines of Business as Reported on Line 17 of the Exhibit of Premiums and Losses | | EO | | 3/1 | NAIC | |
| | 20 | Financial Guaranty Insurance Exhibit | 1 | EO | xxx | 3/1 | NAIC | |
| | 21 | Insurance Expense Exhibit | 1 | EO | xxx | 4/1 | NAIC | |
| | 22 | Life, Health & Annuity Guaranty Association Assessable Premium Exhibit, Parts 1 and 2 | 1 | EO | xxx | 4/1 | NAIC | |
| | 23 | Long-Term Care Experience Reporting Forms | 1 | EO | xxx | 4/1 | NAIC | |
| | 24 | Management Discussion & Analysis | 1 | EO | xxx | 4/1 | Company | |
| | 25 | Market Conduct Annual Statement Premium Exhibit for Year | | EO | | 3/1 | | |
| | 26 | Medicare Part D Coverage Supplement | 1 | EO | xxx | 3/1, 5/15, 8/15, 11/15 | NAIC | |
| | 27 | Medicare Supplement Insurance Experience Exhibit | 1 | EO | xxx | 3/1 | NAIC | |
| | 28 | Mortgage Guaranty Insurance Exhibit | 1 | EO | xxx | 4/1 | NAIC | |
| | 29 | Premiums Attributed to Protected Cells Exhibit | 1 | EO | xxx | 3/1 | NAIC | |
| | 30 | Private Flood Insurance Supplement | 1 | EO | xxx | 4/1 | NAIC | |
| | 31 | Reinsurance Attestation Supplement | 1 | EO | xxx | 3/1 | Company | |
| | 32 | Exceptions to Reinsurance Attestation Supplement | 1 | N/A | xxx | 3/1 | Company | |
| | 33 | Reinsurance Summary Supplemental | 1 | EO | xxx | 3/1 | NAIC | |
| | 34 | Risk-Based Capital Report | 1 | EO | xxx | 3/1 | NAIC | |
| | 35 | Schedule SIS | 1 | N/A | N/A | 3/1 | NAIC | |
| | 36 | Supplement A to Schedule T | 1 | EO | xxx | 3/1, 5/15, 8/15, 11/15 | NAIC | |
| | 37 | Supplemental Compensation Exhibit | 1 | N/A | N/A | 3/1 | NAIC | |
| | 38 | Supplemental Health Care Exhibit (Parts 1 and 2) | 1 | EO | xxx | 4/1 | NAIC | |
| | 39 | Supplemental Investment Risk Interrogatories | 1 | EO | xxx | 4/1 | NAIC | |
| | 40 | Supplemental Schedule for Reinsurance Counterparty Reporting Exception – Asbestos and Pollution Contracts | 1 | EO | xxx | 3/1 | NAIC | |
| | 41 | Trusted Surplus Statement | 1 | EO | xxx | 3/1, 5/15, 8/15, 11/15 | NAIC | Only required for U.S. branches of alien insurers |
| | | 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 | Combined Annual Statement Electronic Filing | xxx | EO | xxx | 5/1 | NAIC | |
| | 66 | Combined Annual Statement .PDF Filing | xxx | EO | xxx | 5/1 | NAIC | |

| (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 | | | |
| | 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 | 1 | EO | N/A | 6/1 | Company | |
| | 82 | Audited Financial Reports | 1 | EO | xxx | 6/1 | Company | |
| | 83 | Audited Financial Reports Exemption Affidavit | 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/change | Company | |
| | 86 | Management's Report of Internal Control Over Financial Reporting | 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 | N/A N/A | 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 | EO | 3/1 | Company | |
| | 91 | Request to File Consolidated Audited Annual Statements | 1 | N/A | N/A | 12/31 | Company | |
| | 92 | Request for Exemption to File Management's Report of Internal Control Over Financial Reporting | 1 | N/A | N/A | 12/31 | Company | |
| | 93 | Independent CPA Awareness Letter (newly retained) | 1 | N/A | N/A | Within 60 days of admittance/change | Company | Company obtains letter from CPA and files with DOI |
| | 94 | Notice of Resignation/Dismissal of Prior Independent CPA | 1 | N/A | N/A | Within 5 business days of dismissal or resignation | Company | |
| | 95 | 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 |
| | 96 | 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. |
| | | | | | | | | |
| | | V. STATE REQUIRED FILINGS*** | | | | | | |
| | 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 |
| | 105 | Combined Annual Statement with domestic in a group | 1 | 0 | xxx | 3/1 | Company | Group including Domestic Co. Only |
| | 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. Can also use <i>SBS</i> for Organizations to update contact/address information, see Note T for details. |

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|------------------|---------------|---|--------------------------|------|---------|-------------------|------------------------|--|
| | | | Domestic | | Foreign | | | |
| | | | State | NAIC | State | | | |
| | 108 | Designation of Person to Receive Service of Process | 1 | 0 | 1 | ONLY IF CHANGED | State or NAIC | ONLY IF CHANGED |
| | 109 | Form B & C - Holding Company Registration Statement | 1 | 0 | N/A | 5/1 | Company | Domestics Only |
| | 110 | Form F-Enterprise Risk Report **** | 1 | 0 | xxx | 5/1 | Company | Domestics Only, Note Q |
| | 111 | Market Conduct Annual Statement | xxx | EO | xxx | 4/30 | NAIC | See naic.org/mcas_main.htm for eligibility |
| | 112 | Minimum Asset Reserve Report | 1 | 0 | xxx | 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 | 1 | 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.

**** 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 that are part of a Holding Company System, 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

*****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 APPLY TO ALL FILINGS) | 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 | |
| A | Required Filings Contact Person: | David Phifer, Chief Financial Examiner david.phifer@alaska.gov | |
| B | Mailing Address: | Domestic Company Financial Filings: and other required Reports (does not include Annual Premium Tax Report) Annual Premium Tax Report and Certificates: Non-domestic Financial Filings: Via Electronic media | Chief Financial Examiner Alaska Division of Insurance 550 West 7 th Avenue, Suite 1560 Anchorage, AK 99501-3567 Required: OPTins NAIC (unless otherwise noted) Please contact NAIC for address and format of filing |
| C | Mailing Address for Filing Fees: | Required to pay via OPTins 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: | Required to pay via OPTins through the NAIC. Taxes must be paid by the Automated Clearing House (ACH) payment method. OPTins 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. Required is to file annual premium tax report, attachments and certificates via OPTins 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 th 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: | OPTins requires payment to be received before filing and payment will be released to the state. Filed date will be based upon when submitted to OPTins . | |
| 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 2024 tax was \$10,000 or more, the insurer is required to make estimated quarterly tax payments throughout 2025, required via OPTins . 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 | Division of Insurance Web Site: | www.insurance.alaska.gov | |
| S | Due Date Extensions for Filings: | No extensions allowed. Filings are to be submitted by the due date. | |
| T | SBS for Organizations | SBS for Organizations (https://www.statebasedsystems.com/solar/index.html) allows users to maintain company addresses (that do not impact domicile status) and company contact information (with the exception of <i>Service of Process</i> .) Users must associate Alaska companies to their accounts by using each company's Company ID and Company PIN beforehand. | |

**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 ***Supplemental Electronic Filing*** includes all supplements due April 1, per the *Annual Statement Instructions*.

The ***Supplemental.PDF Filing*** is the .pdf file for all supplemental schedules and exhibits due April 1.

The ***Quarterly Statement Electronic Filing*** includes the complete quarterly statement data.

The ***Quarterly Statement.PDF Filing*** is the .pdf file for quarterly statement data.

The ***Combined Annual Statement Electronic Filing*** includes the required pages of the combined annual statement and the combined Insurance Expense Exhibit.

The ***Combined Annual Statement.PDF Filing*** is the .pdf file for the Combined annual statement data and the combined Insurance Expense Exhibit.

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.