

LIFE, ACCIDENT AND HEALTH/FRATERNAL INSURERS

COMPANY NAME: _____ NAIC Company Code: _____

Contact: _____ Telephone: _____

REQUIRED FILINGS IN THE STATE OF: Illinois 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 State	Foreign State			
I. NAIC FINANCIAL STATEMENTS							
1	Annual Statement (8 1/2" x 14")		1	EO	3/1	NAIC	A thru O, T, V, X, Z
1.1	Printed Investment Schedule detail (Pages E01-E30)		1	EO	xxx	3/1	NAIC
2	Quarterly Financial Statement (8 1/2" x 14")		1	EO	5/15, 8/15, 11/15	NAIC	A,B,E thru O,R
3	Separate Accounts Annual Statement (8 1/2" x 14")		1	EO	3/1	NAIC	A thru O,T,V
II. NAIC SUPPLEMENTS							
11	Accident & Health Policy Experience Exhibit		xxx	EO	4/1	NAIC	A,B,E,F,I,M,O
12	Credit Insurance Experience Exhibit		xxx	EO	xxx	4/1	NAIC
13	Health Supplement		xxx	EO	xxx	3/1	NAIC
14	Life, Health & Annuity Guaranty Association Assessable Premium Exhibit, Parts 1 and 2		xxx	EO	xxx	4/1	NAIC
15	Long-term Care Experience Reporting Forms		xxx	EO	xxx	4/1	NAIC
16	Management Discussion & Analysis		1	EO		4/1	Company
17	Market Conduct Annual Statement Premium Exhibit for Year		xxx	EO		3/1	NAIC
18	Medicare Supplement Insurance Experience Exhibit		xxx	EO	xxx	3/1	NAIC
19	Medicare Part D Coverage Supplement		xxx	EO	3/1, 5/15, 8/15, 11/15	NAIC	A,B,E,F,I,J,M,O
20	Risk-Based Capital Report		1	EO		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)		xxx	EO		4/1	NAIC
24	Supplemental Investment Risk Interrogatories		xxx	EO		4/1	NAIC
25	Supplemental Schedule O		xxx	EO	xxx	3/1	NAIC
26	Supplemental Term and Universal Life Insurance Reinsurance Exhibit		xxx	EO		4/1	NAIC
27	Trusted Surplus Statement		xxx	EO	xxx	3/1, 5/15, 8/15, 11/15	NAIC
28	Variable Annuities Supplement		xxx	EO		4/1	NAIC
29	VM 20 Reserves Supplement		xxx	EO		3/1	NAIC
30	Workers' Compensation Carve-Out Supplement		xxx	EO		3/1	NAIC
Actuarial Related Items							
31	Actuarial Certification regarding use 2001 Preferred Class Table		xxx	EO	3/1	Company	
32	Actuarial Certification Related Annuity Nonforfeiture Ongoing Compliance for Equity Indexed Annuities		xxx	EO	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		1	EO		3/1	Company
35	Actuarial Opinion on Separate Accounts Funding Guaranteed Minimum Benefit		xxx	EO		3/1	Company
36	Actuarial Opinion on Synthetic Guaranteed Investment Contracts		xxx	EO		3/1	Company
37	Actuarial Opinion on X-Factors		xxx	EO		3/1	Company
38	Actuarial Opinion required by Modified Guaranteed Annuity Model Regulation		EO	EO		3/1	Company
39	Request for Life PBR Exemption (if applicable)		EO	E/O	Director 7/1 NAIC 8/15		A,Y
40	Executive Summary of the PBR Actuarial Report		EO	N/A	4/1	Company	A,Y
41	Life Summary of the PBR Actuarial Report		EO	N/A	4/1	Company	A,Y
42	Variable Annuities Summary of the PBR Actuarial Report		EO	N/A	4/1	Company	A,Y
43	PBR Actuarial Report (provide upon request)		N/A	N/A			Company

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			Domestic							
			State	NAIC						
44	RAAIS required by <i>Valuation Manual</i>	EO	N/A	xxx	4/1	Company	A			
45	Reasonableness & Consistency of Assumptions Certification required by Actuarial Guideline XXXV	xxx	EO	xxx	3/1,5/15, 8/15, 11/15	Company				
46	Reasonableness of Assumptions Certification required by Actuarial Guideline XXXV	xxx	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)	xxx	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)	xxx	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	xxx	EO	xxx	3/1,5/15, 8/15, 11/15	Company				
50	RBC Certification required under C-3 Phase I	xxx	EO		3/1	Company				
51	RBC Certification required under C-3 Phase II	xxx	EO		3/1	Company				
52	Statement on non-guaranteed elements - Exhibit 5 Int. #3	xxx	EO		3/1	Company				
53	Statement on par/non-par policies – Exhibit 5 Int. 1&2	xxx	EO		3/1	Company				
54	Actuarial Memorandum related to Complex Assets Required by Actuarial Guideline LIII	EO	N/A	xxx	4/1	Company	A			
55	Actuarial Memorandum Related to the adequacy of reserves related to certain life reinsurance treaties	EO	N/A	xxx	4/1	Company	A			
	III. ELECTRONIC FILING REQUIREMENTS									
61	Annual Statement Electronic Filing	xxx	EO	xxx	3/1	NAIC	O			
62	March .PDF Filing	xxx	EO	xxx	3/1	NAIC	O			
63	Risk-Based Capital Electronic Filing	xxx	EO	N/A	3/1	NAIC	O			
64	Risk-Based Capital .PDF Filing	xxx	EO	N/A	3/1	NAIC	O			
65	Separate Accounts Electronic Filing	xxx	EO	xxx	3/1	NAIC	O			
66	Separate Accounts .PDF Filing	xxx	EO	xxx	3/1	NAIC	O			
67	Supplemental Electronic Filing	xxx	EO	xxx	4/1	NAIC	O			
68	Supplemental .PDF Filing	xxx	EO	xxx	4/1	NAIC	O			
69	Quarterly Statement Electronic Filing	xxx	EO	xxx	5/15, 8/15, 11/15	NAIC	O			
70	Quarterly .PDF Filing	xxx	EO	xxx	5/15, 8/15, 11/15	NAIC	O			
71	June .PDF Filing	xxx	EO	xxx	6/1	NAIC	O			
	IV. AUDIT/INTERNAL CONTROL RELATED REPORTS									
81	Accountants Letter of Qualifications	1	EO	N/A	6/1	Company	A,B,E,F,I,J,Q,W			
82	Audited Financial Reports	1	EO		6/1	Company	A,B,E,F,I,J,Q,W, Z			
83	Audited Financial Reports Exemption Affidavit	N/A	N/A	N/A		Company	A,B,E,F,I,J,Q,W			
84	Communication of Internal Control Related Matters Noted in Audit	1	EO	N/A	8/1	Company	A,B,E,F,I,J,Q,W			
85	Independent CPA (change)	1	N/A	N/A		Company	A,B,E,F,I,J,Q,W			
86	Management's Report of Internal Control Over Financial Reporting	1	N/A	N/A	8/1	Company	A,B,E,F,I,J,Q,W			
87	Notification of Adverse Financial Condition	1	N/A	N/A		Company	A,B,E,F,I,J,Q,W			
88	Relief from the five-year rotation requirement for lead audit partner	1	EO		3/1	Company	A,B,E,F,I,J,Q,W			
89	Relief from the one-year cooling off period for independent CPA	1	EO		3/1	Company	A,B,E,F,I,J,Q,W			
90	Relief from the Requirements for Audit Committees	1	EO		3/1	Company	A,B,E,F,I,J,Q,W			
91	Request for Exemption to File Management's Report of Internal Control Over Financial Reporting	1	N/A	N/A		Company	A,B,E,F,I,J,Q,W			
92	Request for Exemption to File Annual Audited Financial Report	1	N/A	NA	5/21	Company	A,B,E,F,I,J,Q,W			
93	Supplemental Schedule of Assets and Liabilities	1	EO	N/A	6/1	Company	A,B,E,F,I,J,Q,W			
	V. STATE REQUIRED FILINGS									
101	Corporate Governance Annual Disclosure***	EO	0	N/A	6/1	Company	A,E,G J,Q			
102	Filings Checklist (with Column 1 completed)	N/A	0	N/A	3/1	State	A,B,E,I,M,P			
103	Form B-Holding Company Registration Statement	1	0	N/A	5/1	Company	A,B,C,E,F,G,I,J,Q			
103.1	Annual Form C Filing (If Applicable)	1	0	N/A	5/1	Company	A,B,C,E,F,G,I,J,Q, S			

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			Domestic		Foreign			
			State	NAIC	State			
	104	Form F-Enterprise Risk Report ****	1	0	N/A	5/1	Company	A,B,C,E,F,G,I,J,Q,S
	105	ORSA*****	EO	0	N/A		Company	A,E,G,Q
	106	Privilege & Retaliatory Tax Statement	1	0	1	3/15	State	A,B,D,E,F,P,Z,C1
	106.1	Privilege & Retaliatory Tax Quarterly Estimates	1	0	1	4/15, 6/15, 9/15, 12/15	State	A,B,D,E,F,P,Z,CI
	107	State Filing Fees – Annual Statement Filing Fee	1	0	N/A	Upon Receipt of Invoice 2/1	State	A,B,C,E,F,P
	107.1	State Filing Fees – Certificate of Authority Renewal Fee	0	0	1	Upon Receipt of Invoice 2/1	State	A,B,C,E,F,P
	107.2	Financial Regulation Fee	1	0	1	Upon Receipt of Invoice 6/30	State	A,B,C,E,F,P
	108	Signed Jurat	1	0	xxx	3/1	NAIC	L
	109	Certificate of Compliance	N/A	0	1	3/1	NAIC	A,B,E,I,M,N,P,Z
	110	Certificate of Deposit	N/A	0	1	3/1	NAIC	A,B,E,I,M,N,P,Z,D1
	111	Certificate of Valuation	N/A	0	0		NAIC	No longer Required
	112	Form 141.3 – Management Contracts Supplement	1	N/A	N/A	3/1	NAIC	A,B,E,I,M,P
	113	Section 126.20 Investment Supplement	1	N/A	N/A	3/1	NAIC	A,B,E,I,M,P
	114	Section 131.2 Investment Supplement	1	N/A	N/A	3/1	NAIC	A,B,E,I,M,P
	115	Reserve Affidavit & Three-Year Reserve Comparison	EO	N/A	N/A	3/1	NAIC	A
	116	Illinois Business Page (if not already filed within the annual statement)	1	EO	xxx	3/1	State	A,B,E,I,M,O,X
	117	Par/No Par Exhibit	1	N/A	N/A	5/1	NAIC	A,B,E,I,M,P,B1
	118	Group Capital Calculation (file with lead state only)	EO	N/A	N/A	5/1	NAIC	A,E,G,J,O,Q,S

*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

**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.

Note A - Required Filings Contact Persons**Actuarial Related Items**

Lines 33, 40, 41, 42, 54, 55
Lines 115
Line 34, 38, 39, 44

Matthew Cheung
Luke Dusek
Thomas Leong

Matt.Cheung@illinois.gov
Luke.Dusek@illinois.gov
Thomas.Leong@illinois.gov

Amended Filings

Audited Financial Statements
Financial Regulation Fee

Ben Berry
Ben Berry
Tax Unit

Ben.Berry@illinois.gov
Ben.Berry@illinois.gov
DOI.TaxAudit@illinois.gov

Financial Statements

Ben Berry

Ben.Berry@illinois.gov

Medicare Part D

DOI.HealthActuarial@illinois.org

Privilege & Retaliatory Tax/Invoices
Risk-Based Capital
Certificate of Deposit & Compliance
Corporate Governance, ORSA, &
Group Capital Calculation

Tax Unit
Ben Berry
Pearl Stanulis
Susan Berry

DOI.TaxAudit@illinois.gov
Ben.Berry@illinois.gov
Pearl.Stanulis@illinois.gov
Susan.Berry@illinois.gov

Note B - Mailing Address

Illinois Department of Insurance
L/A&H Financial Analysis Unit
320 West Washington Street
Springfield, IL 62767-0001

Certificates of Compliance and Deposit should be **E-mailed** to the attention of Pearl Stanulis.
Pearl.Stanulis@Illinois.gov.

Note C - Mailing Address for Filing Fees

Annual Statement Filing Fee (invoice sent separately) (domestics only)	\$200
Certificate of Authority Renewal fee (foreign, alien, domestic fraternal)	\$400
Certificate of Authority Renewal fee (foreign and alien fraternals)	\$200
Mail to : Illinois Department of Insurance	
Tax Unit	
P.O. Box 7087	
Springfield, IL 62791	

Form B Filing Fee	\$200
Mail to address listed in Note B	

Note D - Mailing Address for Privilege & Retaliatory Tax Payments

Illinois Department of Insurance
Tax Unit
P.O. Box 7087
Springfield, IL 62791

Note E - Delivery Instructions

All filings must be postmarked no later than the indicated due date. The official filing date is the U.S. Postal date stamp. If the due date falls on a weekend or holiday, then the deadline is extended to the next business day.

For Electronic Only (EO) filings, the official filing date is the date submitted to the state via email or another electronic platform.

Note F - Late Filings

Companies will be fined a penalty of up to \$1,000 per day for a late or incomplete filing. Annual Statement filings may be considered incomplete if only one statement is received or if Risk-Based Capital information is not included on page 22, lines 30 and 31 (blue blank) or page 29 lines 14 and 15 (orange blank).

Companies are subject to Privilege and Retaliatory Tax penalties per 215 ILCS 5/412.

Note G - Original Signatures

Original signatures are required on all filings from domestic companies.

Electronic signatures are allowed for the Corporate Governance Annual Disclosure, Own Risk and Solvency Assessment filings, and Group Capital Calculation filings.

Note H - Signature/Notarization/Certification

The Annual Statement shall be verified by oaths of the President and Secretary of the company or, in their absence, by two other principal officers.

Note I - Amended Filings

SSAP 3, paragraph 10 of the NAIC Accounting Practices and Procedures Manual states that corrections of errors in previously issued financial statements shall be reported as adjustments to unassigned funds in the period an error is detected. In addition, **this paragraph directs the company to obtain approval of the domiciliary regulator before filing an amendment to the financial statements.**

For domestic companies, if approval is given by the Illinois Department of Insurance to make an amendment, the amendment must be submitted simultaneously to the Illinois Department of Insurance, the NAIC, and all other states in which the company is licensed. The submission of an amendment must include an appropriately signed jurat page. Please note for domestic companies, a fine may result if there is an amendment submitted without prior approval.

Note J - Exceptions From Normal Filings

The request for an exemption or extension must be submitted in writing not less than ten days prior to the due date in sufficient detail to permit the Director to make an informed decision with respect to the request.

Note K - Bar Codes (State or NAIC)

Not applicable

Note L – Jurat Page

See NAIC's Annual Statement Instructions.

Hard copy (wet signatures) are required to be filed with the Department. The company may file electronic copies but they must be followed up with hard copies when available.

Note M - NONE Filings

See NAIC Annual Statement Instructions. Exceptions to these instructions are noted on the form.

Note N – Filings new, discontinued or modified materially since last year

New or Modified – Line 13 – Health Care Receivables Supplement, Line 14 – Life, Health & Annuity Guaranty Association Assessable Premium Exhibit, Parts 1 and 2

Discontinued – Life, Health & Annuity Guaranty Association Assessment Base Reconciliation Exhibit Adjustment Form

Please note all companies filing on the Health Blank should follow the Health Entities Annual Statement Forms & Instructions and make all appropriate filings.

Note O - Form Source NAIC

The company must obtain the forms from the appropriate vendor.

Note P - Form Source STATE

The state will provide the forms with the filing instructions.

Note Q - Form Source 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*.

Note R - Required filings of the Department.

Quarterly financial statements and Risk-Based Capital Reports are required filings for all **domestic** companies.

Supplemental Compensation Exhibit – Complete Part 1-3. In Part 3, make sure to include state of residency. If no compensation is paid, **zeros should be used not blank spaces**.

Note S - Annual Form C Filing and Annual Form F Filing

The Form C must contain text that describes each transaction that took place since the prior year Form B was filed. It is not sufficient to reference amendments that were previously filed with the Department of Insurance.

The Form F Filing is only required from those companies for which Illinois is the lead state. Please refer to 215 ILCS 5/131.14b and Company Bulletin 2015-04 for further information.

The Group Capital Calculation Filing is only required from those companies for which Illinois is the lead state. Please refer to 215 ILCS 5/131.14b (b) and Company Bulletin 2022-04 for further information.

Note T - Risk-Based Capital

If the amounts reported in the Annual Statement have been calculated using modifications to the NAIC instructions, the annual statement must be accompanied by a cover letter stating what the Total Adjusted Capital and Authorized Control Level would be without those modifications.

All Risk-Based Capital Reports must be bound or stapled (binder clips are unacceptable).

Note U - Management Discussion and Analysis

If the Management Discussion and Analysis is consolidated, a separate copy must be provided for each company along with a cover letter that details any specific individual company information.

Note V - Annual Statement Filings

All Annual Statements must be **BOUNDED** on the side and **DUPLEXED** with appropriate covers or the filing will be deemed incomplete and the company will be fined accordingly for filing an incomplete and late annual statement.

Note W - CPA Audit Filings

All Domestic CPA audits are due on June 1. Only one hard copy of the Annual Audited Financial Report for Domestic companies is required to be filed. Foreign CPA audits are no longer required by the Illinois Department of Insurance.

Please note: If you wish for your Annual Audited Financial Statement filing to be deemed complete, please file all documentation (i.e. Internal Control Letter, Accountants Letter of Qualifications, Management's Report of Internal Control, etc.) with the June 1 filing.

Line 85 - Please reference 50 Ill. Admin. Code 925 regarding any appointment or change in Independent CPA.

Note X - Illinois Business Page

An Illinois Business Page (page 24 within the annual statement) must be filed with both the Department of Insurance and with the NAIC **for Illinois Domestic Companies only**.

Note Y – Actuarial Issues

Companies should review the Company Bulletin which can be found at <http://insurance.illinois.gov/CB/CompanyBulletins.html>.

Note Z – Foreign Accredited Reinsurers

Accredited Reinsurers must file a copy of the annual statement and audited financial report electronically with the NAIC.

The following supplements are **not** required for Foreign Accredited Reinsurers.

- Statement of Actuarial Opinion
- Certificate of Compliance
- Certificate of Deposit
- Privilege and Retaliatory Tax
- Privilege and Retaliatory Tax-Quarterly Estimate

Note B1 – Par/Non Par Exhibit – Fraternals

Fraternals are not required to complete the Par/Non Par Exhibit.

Note C1 – Privilege and Retaliatory Taxes – Fraternals

Fraternals remain exempt from privilege and retaliatory taxes.

Note D1 – Certificate of Deposit – Fraternals

Fraternals are not required to submit a Certificate of Deposit.

COMPANY NAME: _____

**DOMESTIC
NON-PARTICIPATING
CAPITAL AND SURPLUS ACCOUNT**

NON-PARTICIPATING CAPITAL AND SURPLUS ACCOUNT		Current Year	Previous Year
36.	Capital and surplus, December 31, prior year		
37.	Net income		
38.	Change in net unrealized capital gains (losses)		
39.	Change in net unrealized foreign exchange capital gain (loss)		
40.	Change in net deferred income tax		
41.	Change in non-admitted assets and related items		
42.	Change in liability for reinsurance in unauthorized and certified companies		
43.	Change in reserve on account of change in valuation basis, (increase) or decrease		
44.	Change in asset valuation reserve		
45.	Change in treasury stock		
46.	Surplus (contributed to) withdrawn from Separate Accounts during period		
47.	Other changes in surplus in Separate Accounts statement		
48.	Change in surplus notes		
49.	Cumulative effect of changes in accounting principles		
50.	Capital changes:		
	Paid in		
	Transferred from surplus (Stock Dividend)		
	Transferred to surplus		
51.	Surplus adjustment:		
	Paid in		
	Transferred to capital (Stock Dividend)		
	Transferred from capital		
	Change in surplus as a result of reinsurance		
52.	Dividends to stockholders		
53.	Aggregate write-ins for gains and losses in surplus		
54.	Net change in capital and surplus for the year		
55.	Capital and surplus, December 31, current year		

DETAILS OF WRITE-INS AGGREGATED AT ITEM 53 FOR GAINS AND LOSSES IN SURPLUS

1.
2.
3.
4.
5.
6.
7.
8. Totals (Page 4, Item 53)

Company Name: _____

DOMESTIC SEGREGATION OF GAIN AND LOSS EXHIBIT BY PARTICIPATING AND NON-PARTICIPATING

Reported to Illinois Insurance Department

	PARTICIPATING	NON-PARTICIPATING	TOTAL LIFE	ALLOCATION
1. Premiums and annuity considerations for life and accident and health contracts	_____	_____	_____	_____
2. Considerations for supplementary contracts with life contingencies	_____	_____	_____	_____
3. Net investment income	_____	_____	_____	_____
4. Amortization of Interest Maintenance Reserve (IMR)	_____	_____	_____	_____
5. Separate Accounts net gain from operations excluding unrealized gains or losses	_____	_____	_____	_____
6. Commissions and expense allowances on reinsurance ceded	_____	_____	_____	_____
7. Reserve adjustments on reinsurance ceded	_____	_____	_____	_____
8. Miscellaneous Income:				
8.1 Fees associated with income from investment management, administration and contract guarantees from Separate Accounts	_____	_____	_____	_____
8.2 Charges and fees for deposit-type contracts	_____	_____	_____	_____
8.3 Aggregate write-ins for miscellaneous income	_____	_____	_____	_____
9. Totals (Lines 1 to 8.3)	_____	_____	_____	_____
10. Death benefits	_____	_____	_____	_____
11. Matured endowments (excluding guaranteed annual pure endowments)	_____	_____	_____	_____
12. Annuity benefits	_____	_____	_____	_____
13. Disability benefits and benefits under accident and health contracts	_____	_____	_____	_____
14. Coupons, guaranteed annual pure endowments and similar benefits	_____	_____	_____	_____
15. Surrender benefits and withdrawals for life contracts	_____	_____	_____	_____
16. Group conversions	_____	_____	_____	_____
17. Interest and adjustments on contract or deposit-type contract funds	_____	_____	_____	_____
18. Payments or supplementary contracts with life contingencies	_____	_____	_____	_____
19. Increase in aggregate reserves for life and accident and health contracts	_____	_____	_____	_____
20. Totals (Lines 10 to 19)	_____	_____	_____	_____
21. Commissions on premiums, annuity considerations and deposit-type contract funds (direct business only)	_____	_____	_____	_____
22. Commissions and expense allowances on reinsurance assumed	_____	_____	_____	_____
23. General insurance expenses	_____	_____	_____	_____
24. Insurance taxes, licenses and fees, excluding federal income taxes	_____	_____	_____	_____
25. Increase in loading on deferred and uncollected premiums	_____	_____	_____	_____
26. Net transfers to or (from) Separate Accounts	_____	_____	_____	_____
27. Aggregate write-ins for deductions	_____	_____	_____	_____
28. Total (Lines 20 to 27)	_____	_____	_____	_____
29. Net gain from operations before dividends to policyholders and federal income taxes (Line 9 minus Line 28)	_____	_____	_____	_____
30. Dividends to policyholders	_____	_____	_____	_____
31. Net gain from operations after dividends to policyholders and before federal income taxes (Line 29 minus Line 30)	_____	_____	_____	_____
32. Federal income taxes incurred (excluding tax on capital gains)	_____	_____	_____	_____
33. Net gain from operations after dividends to policyholders and federal income taxes and before realized capital gains or (losses) (Line 31 minus Line 32)	_____	_____	_____	_____

Details of Write-Ins Aggregated on Line 8.3 for Miscellaneous Income

1.	_____	_____	_____	_____
2.	_____	_____	_____	_____
3.	_____	_____	_____	_____
4.	_____	_____	_____	_____
5. Totals.....	_____	_____	_____	_____

Details of Write-Ins Aggregate on Line 27 for Deductions

1.	_____	_____	_____	_____
2.	_____	_____	_____	_____
3.	_____	_____	_____	_____
4.	_____	_____	_____	_____
5. Totals.....	_____	_____	_____	_____

COMPANY NAME: _____

**DOMESTIC
SEGREGATION OF SURPLUS EXHIBIT
BY PARTICIPATING AND NON-PARTICIPATING POLICIES**

Pursuant to Section 233 of the Illinois Insurance Code, after the calendar year during which this Code becomes effective, no life company authorized to do business in this State shall issue both participating and non-participating policies unless at least ninety per centum of the profits on its participating policies shall inure to the benefit of the participating policyholders. Any company having in force both participating and non-participating policies shall keep a separate accounting for each class of business and shall make and include in the annual statement to be filed with the Director each year a separate statement showing the gains, losses and expenses properly attributable to each of such classes and also showing the manner in which any general outlay of expense of the company has been apportioned to each except that this provision shall not apply to any company in which ninety per centum or more of the business in force is either participating or non-participating. **This section shall not apply to business done by such life company outside this state, nor to paid-up, or temporary insurance or pure endowment benefits issued or granted pursuant to the non-forfeiture provision described in clause(g) of subsection(1) of Section 224 nor to annuities or policies of reinsurance.** As amended by act approved June 13, 1957.

PARTICIPATING CAPITAL AND SURPLUS ACCOUNT

PARTICIPATING CAPITAL AND SURPLUS ACCOUNT		Current Yr	Previous Yr
36.	Capital and surplus, December 31, prior year.....		
37.	Net income		
38.	Change in net unrealized capital gains (losses) less capital gains tax of \$.....		
39.	Change in net unrealized foreign exchange capital gain (loss)		
40.	Change in net deferred income tax		
41.	Change in non-admitted assets and related items		
42.	Change in liability for reinsurance in unauthorized and certified companies		
43.	Change in reserve on account of change in valuation basis, (increase) or decrease		
44.	Change in asset valuation reserve		
45.	Change in treasury stock		
46.	Surplus (contributed to) withdrawn from Separate Accounts during period		
47.	Other changes in surplus in Separate Accounts statement		
48.	Change in surplus notes		
49.	Cumulative effect of changes in accounting principles		
50.	Capital changes:		
	Paid in		
	Transferred from surplus (Stock Dividend)		
	Transferred to surplus		
51.	Surplus adjustment:		
	Paid in		
	Transferred to capital (Stock Dividend)		
	Transferred from capital		
	Change in surplus as a result of reinsurance		
52.	Dividends to stockholders.....		
53.	Aggregate write-ins for gains and losses in surplus		
54.	Net change in capital and surplus for the year		
55.	Capital and surplus, December 31, current year		

DETAILS OF WRITE-INS AGGREGATED AT ITEM 53 FOR GAINS AND LOSSES IN SURPLUS

1.		
2.		
3.		
4.		
5.		
6.		
7.		
8. Totals (Page 4, Item 53)		

Illinois Supplement**Domestic**
Form 141.3-Management Contracts**Due Date: March 1, 2026****Name of Company:** _____

Pursuant to Section 141.3 of the Illinois Insurance Code, list below salaries, commissions, or any valuable consideration paid to each officer and each director of any management company or to any shareholder who owns, directly or indirectly, 10% of the shares of either the managed insurance company or the management company.

Title of Payee	Name of Payee	By Whom Paid (Management Company or Insurance Company)	Amount	Date Paid	By Whom Authorized

Illinois Supplement

**Domestic
Investment Supplement
(215 ILCS 5/126.20)
Section 126.20
(Catch-all)**

Due Date: March 1, 2026

Company Name: _____

Please enter investment amounts admitted under Section 126.20 of the Illinois Insurance Code.

For investments which exceed current “per issuer” limitations but were within the limitation at the date of purchase, please list the following information:

Illinois Supplement

**Domestic
Investment Supplement
(215 ILCS 5/131.2)
Section 131.2
(Subsidiaries)**

Due Date: March 1, 2026

Company Name: _____

Please enter investment amounts admitted under Section 131.2 of the Illinois Insurance Code.

For investments which exceed current “per issuer” limitations but were within the limitation at the date of purchase, please list the following information:

**State of Illinois
Department of Insurance**

To: All Domestic Legal Reserve, Assessment Legal Reserve Life Insurance Companies, and Fraternals

Re: Verification of Life Insurance Policy Reserves as of December 31, 2025

All Fraternal Benefit Societies domiciled in the State of Illinois are required to submit an affidavit and comparison on Life Insurance Reserves. The Illinois Insurance Department does not contemplate issuing Certificates of Valuation annually to Fraternals. However, we will issue certificates upon the specific request and at the expense of the Society.

In order to facilitate the verification of reserves, and the issuing of valuation certificates by this Department, the following procedures will need to be followed.

Affidavit

As soon as the company's valuation is complete, affidavits must be prepared in the same form as the one enclosed. **Two copies**, only one need be executed, must be sent to the attention of the Life, Accident and Health Corporate Unit. **The transmittal letter should advise the number of certificates required.**

The total life and annuity reserves shown on the affidavit must agree with the total shown in the Annual Statement, Line 9999999, Total in Exhibit 5.

The A&H reserves shown on the affidavit must agree with the amount shown on the Annual Statement, Lines 2 and 3 in Exhibit 6.

In the event that a company has currently revalued portions of its business in force, on a valuation basis other than the minimum required by law or by the terms of the contract, or other than that shown in prior years, in the year in which such change is first made, full details must be given in Exhibit 5A and, in addition, to the Department at the time the affidavit is filed. This information should include details as to the block of business revalued, the amount of insurance involved, and the difference in reserves on the old and new basis. **Reserves cannot be reduced without the approval of the Director, even though reserves on the new basis may exceed statutory minimum requirements.**

In the event that the company has set aside a flat amount for the purpose of revaluing certain blocks of business at a future date, such additional sum shall not be included in Exhibit 5, but shall be shown as a separate liability item on page 3 of the Annual Statement.

Reserve Comparison

Insurance, reserves, reserves per \$1,000 of insurance and net annual premiums must be summarized for the life reserves **by plan within each mortality table, interest assumption, and valuation method** for the years 2023, 2024, and 2025. A three year comparison, including plan description and reserve amount is required for annuities, supplementary contracts, accidental death benefits disability-active lives and disabled lives and miscellaneous reserves.

The subtotals of the insurance and reserves of the summary must agree with the appropriate lines of the affidavits for the years 2023, 2024, and 2025. Companies are required to furnish current year valuation net premiums as illustrated on the attached form. In addition, in force net premiums for accidental death benefit and disability-active lives will be included. **These comparisons must be filed in duplicate.**

If the company has reinsurance assumed, the direct and assumed reserves should be combined on the Annual Statement and the Affidavit. The three-year comparison should then have the detail for the direct business and include the reinsurance assumed business as a lump sum by basis, i.e., table, rate, and method. The company should be able to provide detail for the reinsurance assumed business in the same format as the detail for the direct business, as described in the first paragraph.

Companies must retain copies of all workpapers and reserve tables used in the valuation. **Reviews of the company's methods or records may be made at any time during the year by the Department's actuarial staff.**

Reserve Credit

Reserve credit for reinsurance may not be taken unless the requirements of Section 173.1 of the Illinois Insurance Code and 50 Ill. Adm. Code 1103 have been met and the reinsurance treaty has been approved by the Director pursuant to Section 174 of the Illinois Insurance Code.

Due Date

All of the above forms are due by March 1, 2026.

Brief Outline for Filing Proper Material

1. Transmittal letter indicating the number of Certificates of Valuation required.
2. **Two copies of the “Affidavit” (only one need be properly executed).**
3. **Two copies of the “Three Year Reserve Comparison for Life Insurance.”**

Note: Do NOT file with Annual Statement.

Send directly to the Life, Accident and Health Corporate Unit

Attention: Pearl Stanilus, Insurance Analyst

4. For those companies that have life authority, but do not write life business, please submit the proper forms indicating “NONE”. **Letters indicating “NONE” will NOT be accepted.**
5. Our goal is to have certificates issued by the end of August, to those companies that have filed all documents properly.

Note: If the necessary copies are NOT received, proper copies will be made in our office at the company’s expense of \$1.00 per Page.

If there are any questions pertaining to the affidavit filing, please contact Luke Dusek at Luke.Dusek@Illinois.gov.

STATE OF ILLINOIS
DEPARTMENT OF INSURANCE

(Name of Company)

(Domiciled City)

AFFIDAVIT

Valuation of policies in force-December 31, 2025

Paid for Basis

<u>LIFE INSURANCE:</u>	<u>Insurance</u>	<u>Reserve</u>
(A) (Subdivide according to mortality and interest basis and valuation method.) Reserves and extra benefits should be shown separately in order to facilitate verification.		
(B) ANNUITIES: (Subdivide according to mortality and interest basis and valuation method and status; i.e., deferred or immediate.)		
(C) Supplementary contracts with life contingencies (basis of valuation)		
(D) Accidental Death Benefits (basis of valuation)		
(E) Disability-Active Lives (basis of valuation)		
(F) Disability-Disabled Lives (basis of valuation)		
(G) 1. Deficiency Premiums: (Subdivide by mortality and interest basis and method of valuation)		
2. Non-deduction of deferred fractional premiums or return of premiums at the death of the issued: Ordinary Group Industrial		
3. For surrender values in excess of reserves otherwise required and carried in this schedule.		
4. _____		

TOTAL

Reinsurance (ceded) (Should equal sum of reinsurance in annual statement, page 12, Sections A thru G inclusive) must meet requirements of Section 173 of the Illinois Insurance Code.

Line 9999999, TOTAL

(Should check with entry in page 12 – Line 9999999, Total).

(Continuation of Affidavit)

Additional Reserves for Accident and Health (Exhibit 6)

	NON-CANCELABLE	TOTAL
Additional Contract Reserves	\$ _____	\$ _____
Additional Actuarial Reserves	\$ _____	\$ _____

Reinsurance Assumed (Assuming company's liability is to ceding company)

Amount of Insurance \$ _____

State of Illinois

County of

President

Secretary of the

Company of

_____, Illinois, being duly sworn, deposes and says that they are the above described officers of said company, and that the foregoing statements and tabulations constitute a full and correct exhibit of all required reserves for policies of the said company, in force on the thirty-first day of **December 2025**, valued in accordance with the provisions of the Illinois Insurance Code, according to the best of their information, knowledge and belief.

(President)

(Secretary)

Subscribed and sworn to before me this _____
Day of _____ of the year 2026.

(Signature of Notary)

RESERVE COMPARISON FOR LIFE INSURANCE

Name of Company _____

Subdivide according to:

Mortality Table

Interest Assumption

Valuation Method

**STATE OF ILLINOIS
DEPARTMENT OF INSURANCE**

Plan Code	Plan Description	2023			2024			2025			Net Premium Current Year
		Insurance	Reserves	Reserves Per \$1,000 of Insurance	Insurance	Reserves	Reserves Per \$1,000 of Insurance	Insurance	Reserves	Reserves Per \$1,000 of Insurance	

Subtotals of insurance and reserves should agree with those shown on Exhibit 5. Group Life and Credit Life should be shown as separate items.

Net Premiums Current Year Means Valuation Net Annual Premiums In-Force as of the Valuation Date.