

## 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 2025

(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 ½"x14")	1	EO		3/1	NAIC	A thru O, T, V, X, Z
	1.1	Printed Investment Schedule detail (Pages E01-E29)	1	EO	xxx	3/1	NAIC	A thru O,T, V
	2	Quarterly Financial Statement (8 ½" x 14")	1	EO		5/15, 8/15, 11/15	NAIC	A,B,E thru O,R
	3	Separate Accounts Annual Statement (8 ½"x14")	1	EO		3/1	NAIC	A thru O,T,V
<b>II. NAIC SUPPLEMENTS</b>								
	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	A,B,E,F,I,M,O
	13	Health Supplement	xxx	EO	xxx	3/1	NAIC	A,B,E,F,I,M,O
	14	Life, Health & Annuity Guaranty Association Assessable Premium Exhibit, Parts 1 and 2	xxx	EO	xxx	4/1	NAIC	A,B,E,F,I,M,O
	15	Long-term Care Experience Reporting Forms	xxx	EO	xxx	4/1	NAIC	A,B,E,F,I,M,O
	16	Management Discussion & Analysis	1	EO		4/1	Company	A,B,E,F,I,Q,U
	17	Market Conduct Annual Statement Premium Exhibit for Year	xxx	EO		3/1	NAIC	A,B,F,I,M,N,O
	18	Medicare Supplement Insurance Experience Exhibit	xxx	EO	xxx	3/1	NAIC	A,B,E,F,I,M,O
	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	A,B,E,F,I,J,M,O, R,T
	21	Schedule SIS	1	N/A	N/A	3/1	NAIC	A,B,E,F,I,J,M,O
	22	Supplemental Compensation Exhibit	1	N/A	N/A	3/1	NAIC	A,B,E,F,I,M,O,R
	23	Supplemental Health Care Exhibit (Parts 1 and 2 )	xxx	EO		4/1	NAIC	A,B,E,F,I,M,O
	24	Supplemental Investment Risk Interrogatories	xxx	EO		4/1	NAIC	A,B,E,F,I,M,O
	25	Supplemental Schedule O	xxx	EO	xxx	3/1	NAIC	A,B,E,F,I,M,O
	26	Supplemental Term and Universal Life Insurance Reinsurance Exhibit	xxx	EO		4/1	NAIC	A,B,E,F,I,M,O
	27	Trusteed Surplus Statement	xxx	EO	xxx	3/1, 5/15, 8/15, 11/15	NAIC	A,B,E,F,I,M,O
	28	Variable Annuities Supplement	xxx	EO		4/1	NAIC	A,B,E,F,I,M,O
	29	VM 20 Reserves Supplement	xxx	EO		3/1	NAIC	A,B,E,F,I,M,O
	30	Workers' Compensation Carve-Out Supplement	xxx	EO		3/1	NAIC	A,B,E,F,I,M,O
<b>Actuarial Related Items</b>								
	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	A
	34	Actuarial Opinion	1	EO		3/1	Company	A
	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	A
	39	Request for Life PBR Exemption (if applicable)	EO	E/O		Director 7/1 NAIC 8/15	Company	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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			State	NAIC	State			
	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
		<b>III. ELECTRONIC FILING REQUIREMENTS</b>						
	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
		<b>IV. AUDIT/INTERNAL CONTROL RELATED REPORTS</b>						
	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
		<b>V. STATE REQUIRED FILINGS</b>						
	101	Corporate Governance Annual Disclosure***	EO	0	N/A	6/1	Company	A,E,G,I,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
	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

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			State	NAIC	State			
	106	Privilege & Retaliatory Tax Statement	1	0	1	3/15	State	A,B,D,E,F,P,Z,CI
	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,B,E,G,J,O,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](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](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)

**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  
Lines 115 (note: new 43)  
Line 33, 34, 38, 39, 44

Matthew Cheung  
Luke Dusek  
Thomas Leong

[Matt.Cheung@illinois.gov](mailto:Matt.Cheung@illinois.gov)  
[Luke.Dusek@illinois.gov](mailto:Luke.Dusek@illinois.gov)  
[Thomas.Leong@illinois.gov](mailto:Thomas.Leong@illinois.gov)

Amended Filings  
Audited Financial Statements  
Financial Regulation Fee

Ben Berry  
Ben Berry  
Tax Unit

[Ben.Berry@illinois.gov](mailto:Ben.Berry@illinois.gov)  
[Ben.Berry@illinois.gov](mailto:Ben.Berry@illinois.gov)  
[DOI.TaxAudit@illinois.gov](mailto:DOI.TaxAudit@illinois.gov)

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

Ben Berry  
Eric Anderson  
Tax Unit  
Ben Berry  
Pearl Stanulis  
Susan Berry

[Ben.Berry@illinois.gov](mailto:Ben.Berry@illinois.gov)  
[Eric.Anderson@illinois.gov](mailto:Eric.Anderson@illinois.gov)  
[DOI.TaxAudit@illinois.gov](mailto:DOI.TaxAudit@illinois.gov)  
[Ben.Berry@illinois.gov](mailto:Ben.Berry@illinois.gov)  
[Pearl.Stanulis@illinois.gov](mailto:Pearl.Stanulis@illinois.gov)  
[Susan.Berry@illinois.gov](mailto: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 mailed to the attention of Pearl Stanulis.  
[Pearl.Stanulis@Illinois.gov](mailto: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 fraternal) \$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 **BOUND** 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 – Fraternal**

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

## **Note C1 – Privilege and Retaliatory Taxes – Fraternal**

Fraternal remain exempt from privilege and retaliatory taxes.

## **Note D1 – Certificate of Deposit – Fraternal**

Fraternal are not required to submit a Certificate of Deposit.



