



NEW YORK STATE  
DEPARTMENT of  
FINANCIAL SERVICES

ACCIDENT AND HEALTH INSURERS FILING ON THE HEALTH BLANK

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

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

REQUIRED FILINGS IN THE STATE OF NEW YORK \_\_\_\_\_ Filings Made During the Year 2020

(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 ½"x14")	1	EO	1	3/1	NAIC	See Note B
	1.1	Printed Investment Schedule detail (Pages E01-E29)	1	EO	1	3/1	NAIC	See Note B
	2	Quarterly Financial Statement (8 ½" x 14")	1	EO	1	5/15, 8/15, 11/15	NAIC	See Note B
		<b>II. NAIC SUPPLEMENTS</b>						
	11	Accident & Health Policy Experience Exhibit	1	EO	1	4/1	NAIC	
	12	Actuarial Opinion	1	EO	1	3/1	Company	See Note B
	13	Life Supplemental Data due March 1	xxx	EO	xxx	3/1	NAIC	
	14	Life Supplemental Data due April 1	xxx	EO	xxx	4/1	NAIC	
	15	Life Supp Statement non-guaranteed elements – Exh 5, Int. #3	xxx	EO	xxx	3/1	Company	
	16	Life Supp Statement on par/non-par policies – Exh 5 Int. 1&2	xxx	EO	xxx	3/1	Company	
	17	Life, Health & Annuity Guaranty Assessment Base Reconciliation Exhibit	1	EO	1	4/1	NAIC	
	18	Life, Health & Annuity Guaranty Assessment Base Reconciliation Exhibit Adjustment Form	1	EO	1	4/1	NAIC	
	19	Long-Term Care Experience Reporting Forms	1	EO	xxx	4/1	NAIC	
	20	Management Discussion & Analysis	1	EO	1	4/1	Company	
	21	Medicare Part D Coverage Supplement	1	EO	1	3/1, 5/15, 8/15, 11/15	NAIC	
	22	Medicare Supplement Insurance Experience Exhibit	1	EO	xxx	3/1	NAIC	
	23	Risk-Based Capital Report	1	EO	1	3/1	NAIC	
	24	Schedule SIS	1	0	xxx	3/1	NAIC	
	25	Supplemental Compensation Exhibit	1	0	1	3/1	NAIC	
	26	Supplemental Health Care Exhibit (Parts 1, 2 and 3)	1	EO	1	4/1	NAIC	
	27	Supplemental Health Care Exhibit's Allocation Report	1	EO	1	4/1	NAIC	
	28	Supplemental Investment Risk Interrogatories	1	EO	1	4/1	NAIC	
		<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	xxx	3/1	NAIC	
	64	Risk-Based Capital .PDF Filing	xxx	EO	xxx	3/1	NAIC	
	65	Supplemental Electronic Filing	xxx	EO	xxx	4/1	NAIC	
	66	Supplemental .PDF Filing	xxx	EO	xxx	4/1	NAIC	
	67	Quarterly Statement Electronic Filing	xxx	EO	xxx	5/15, 8/15, 11/15	NAIC	
	68	Quarterly .PDF Filing	xxx	EO	xxx	5/15, 8/15, 11/15	NAIC	
	69	June .PDF Filing	xxx	EO	xxx	5/31	NAIC	
		<b>IV. AUDIT/INTERNAL CONTROL RELATED REPORTS</b>						
	81	Accountants Letter of Qualifications	1	EO	N/A	5/31	Company	See Note B
	82	Audited Financial Reports	1	EO	1	5/31	Company	See Note B
	83	Audited Financial Reports Exemption Affidavit	1	N/A	N/A		Company	See Note B
	84	Communication of Internal Control Related Matters Noted in Audit	1	EO	1	5/31	Company	See Note B
	85	Independent CPA (change)	1	N/A	N/A	Within 60 days of any change	Company	See Note B
	86	Management's Report of Internal Control Over Financial Reporting	1	N/A	1	5/31	Company	See Note B
	87	Notification of Adverse Financial Condition	1	N/A	1		Company	See Note B
	88	Relief from the five-year rotation requirement for lead audit partner	1	EO	1	3/1	Company	Call for instructions

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			Domestic		Foreign			
			State	NAIC	State			
	89	Relief from the one-year cooling off period for independent CPA	1	EO	1	3/1	Company	Call for instructions
	90	Relief from the Requirements for Audit Committees	1	EO	1	3/1	Company	Call for instructions
	91	Request for Exemption to File Management's Report of Internal Control Over Financial Reporting	1	N/A	1		Company	Call for instructions
		<b>V. STATE REQUIRED FILINGS</b>						
	101	Certificate of Compliance	0	0	1		State	See Note P
	102	Certificate of Deposit	0	0	1		State	See Note Q
	103	Electronic Filing New York Annual Supplement	1	0	1	3/1	State	
	104	Electronic Filing New York Quarterly Supplement	1	0	1	5/15, 8/15, 11/15	State	
	105	Filings Checklist (with Column 1 completed)	1	0	1	3/1	State	
	106	Form B-Holding Company Registration Statement	1	0	1	4/30	Company	See Note U
	107	Form F-Enterprise Risk Report ***	1	0	1	4/30	Company	See Note T
	108	New York Annual Supplement	1	0	1	3/1	State	
	109	New York Quarterly Supplement	1	0	1	5/15, 8/15, 11/15	State	
	110	ORSA ****	1	0	0	12/1	Company	See Note T
	111	Premium Tax	1	0	1		State	
	112	Signed Jurat	1	0	1	3/1, 5/15, 8/15, 11/15	State	
	113	State Filing Fees	0	0	0		State	
	114	Qualifications of CPA – Section 89.5(e)(2) of DFS Insurance Regulation 118	1	0	1	5/31	Company	See Note V
	115	Change in Actuary	1	0	1	Within 5 days of any change	Company	See Note B

\*If XXX appears in this column, this state does not require this filing, if hard copy is filed with the state of domicile and if the data is filed electronically with the NAIC. If N/A appears in this column, the filing is required with the domiciliary state. EO (electronic only filing).

\*\*If Form Source is NAIC, the form should be obtained from the appropriate vendor.

\*\*\*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)

**NOTES AND INSTRUCTIONS (A-S APPLY TO ALL FILINGS)**

A	Required Filings Contact Person:	<p>Mr. Warren Youngs, Health Bureau New York State Department of Financial Services One State Street New York, NY 10004 (212) 480-3883</p> <p>E-mail: <a href="mailto:Warren.Youngs@dfs.ny.gov">Warren.Youngs@dfs.ny.gov</a> When answering by e-mail, please include telephone number.</p>
B	Mailing Address:	<p><u>Annual Statement and New York Supplement, and related items (hard copies):</u></p> <p>Ms. Christine Gralton, Health Bureau New York State Department of Financial Services One State Street New York, NY 10004</p> <p><u>Audited Annual Statements and Risk Based Capital Report:</u></p> <p>Ms. Christine Gralton, Health Bureau New York State Department of Financial Services One State Street New York, NY 10004</p> <p><u>Quarterly Statement</u> (hard copies):</p> <p>Ms. Christine Gralton, Health Bureau New York State Department of Financial Services One State Street New York, NY 10004</p> <p><u>Change in Actuary</u></p> <p>Ms. Christine Gralton, Health Bureau New York State Department of Financial Services One State Street New York, NY 10004</p> <p><u>CDs</u> (See Note O):</p> <p>Mr. William Pow Information Technology Systems New York State Department of Financial Services One State Street New York, NY 10004</p>
C	Mailing Address for Filing Fees:	N/A
D	Mailing Address for Premium Tax Payments:	DO NOT include payments with the Annual Statement (See Note S below).
E	Delivery Instructions:	<p>All Department of Financial Services filings must be physically received at the appropriate address as indicated in NOTE B no later than the indicated due date. Companies should file <b>ONLY ONE COMPANY</b> per package.</p> <p>The Supplement must be bound at the left side in sequential order and it must have a "COVER" page that indicates New York Supplement to</p>

			the Annual Statement, the FULL Company Name and the Year. CDs should be labeled.
	F	Late Filings:	Failure to timely file any component of an annual, quarterly or NY Supplement filing subjects insurer to penalties set forth in NY Insurance Law Sections 307 and 308.
	G	Original Signatures:	Actual live signatures required.

	H	Signature/Notarization/Certification:	Appropriate notarization required
	I	Amended Filings:	<p>Only accepted in accordance with the Department's prior instructions.</p> <p>All amendments to your Annual Statement and/or New York Supplement must be provided in hard copy <b>as well as an amended ELECTRONIC filing.</b></p> <p>Note: For Amended New York Supplement filings, the entire electronic filing is required.</p>
	J	Exceptions from normal filings:	Only accepted in accordance with the Department's prior instructions.
	K	Bar Codes (State or NAIC)	The NAIC Annual Statement and New York Supplement require the use of bar codes on the Jurat page and certain other pages and forms. General Bar Coding instructions and a full listing of New York required bar coded forms are included on the Web site.
	L	NONE Filings:	All parts of the Annual Statement except those schedules identified by the use of "xxx" on the checklist and all parts of the New York Supplement must be accounted for. If there is nothing to report, you may complete the NAIC Annual Statement page entitled "Supplemental Exhibits and Schedules Interrogatories" INSTEAD OF filing duplicate reports marked "None." Also, you must complete the New York Supplement page entitled "Supplemental Exhibits and Schedules Interrogatories" if there is nothing to report for those New York Supplement, exhibits or schedules. You need not file reports marked "None."
	M	Investment Schedules:	The New York Department of Financial Services does not follow the Annual Statement Instructions related to investment schedule detail and certain supplements. As such, all items are required to be submitted in hard copy format from foreign insurers.
	N	Filings new, discontinued or modified materially since last year:	N/A
	O	Internet Filing:	<p>Instructions concerning internet filing alternative to filing CD with New York for New York Supplement are set forth in Department Circular Letter No. 4 (2001).</p> <p>All companies are <b>strongly</b> encouraged to file national form filings (as identified in items 61, 62, 63, 64, 65, 66, 67, 68 and 69 in the checklist) with the NAIC preferably via the Internet. By filing over the Internet or via CD with the NAIC an insurer will have fulfilled its <b>electronic</b> filing requirement for national forms with New York and therefore should <b>not</b> file a CD with the Department</p>
	P	Certificate of Compliance:	Ms. Christine Gralton, Health Bureau New York State Department of Financial Services One State Street New York, NY 10004
	Q	Certificate of Deposit:	Ms. Christine Gralton, Health Bureau New York State Department of Financial Services One State Street New York, NY 10004
	R	Certificate of Valuation:	Ms. Christine Gralton, Health Bureau New York State Department of Financial Services

			One State Street New York, NY 10004
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	S	Corporation Franchise Tax to Dept. of Taxation:	<p>A copy of the Corporation Franchise Tax Return (CT-33) should be sent to</p> <p>New York State Department of Financial Services Office of Financial Management One Commerce Plaza Albany, New York 12257</p> <p>Please note: Any payment due with the CT-33 should be sent to:</p> <p>NYS Department of Taxation and Finance Corporation Tax Bureau State Campus Washington Avenue Albany, New York 12227</p>
	T	Enterprise Risk Management and Own Risk and Solvency Assessment	<p>Submit electronically through the Department's Holding Company and Parent Corporation Filing Portal. Please follow the instructions at:</p> <p><a href="https://www.dfs.ny.gov/apps_and_licensing/insurance_companies/holding_company_and_parent_corporation">https://www.dfs.ny.gov/apps_and_licensing/insurance_companies/holding_company_and_parent_corporation</a></p>
	U	Holding Company and Parent Corporation Filings	<p>Submit electronically through the Department's Holding Company and Parent Corporation Filing Portal. Please follow the instructions at:</p> <p><a href="https://www.dfs.ny.gov/apps_and_licensing/insurance_companies/holding_company_and_parent_corporation">https://www.dfs.ny.gov/apps_and_licensing/insurance_companies/holding_company_and_parent_corporation</a></p>
	V	Qualifications of CPA – Section 89.5(e)(2) of DFS Insurance Regulation 118	<p>The company shall attach a statement to its audited annual financial statement, when filed, that the CPA does not function in the role of management, does not audit his or her own work, and does not serve in an advocacy role for company.</p>

**General Instructions  
For Companies to Use Checklist**

**Please Note:** This state's instructions for companies to file with the NAIC are included in this Checklist. The NAIC will not be sending their own checklist this year.

Electronic Filing is intended to be filing(s) submitted to the NAIC via the NAIC Internet Filing Site which eliminates the need for a company to submit diskettes or CD-ROM to the NAIC. Companies are not required to file hard copy filings with the NAIC.

**Column (1) Checklist**

Companies may use the checklist to submit to a state, if the state requests it. Companies should copy the checklist and place an "x" in this column when submitting information to the state.

**Column (2) Line #**

Line # refers to a standard filing number used for easy reference. This line number may change from year to year.

**Column (3) Required Filings**

Name of item or form to be filed.

The **Annual Statement Electronic Filing** includes the annual statement data and all supplements due March 1, per the *Annual Statement Instructions*. This includes all detail investment schedules and other supplements for which the *Annual Statement Instructions* exempt printed detail.

The **March.PDF Filing** is the .pdf file for annual statement data, detail for investment schedules and supplements due March 1.

The **Risk-Based Capital Electronic Filing** includes all risk-based capital data.

The **Risk-Based Capital.PDF Filing** is the .pdf file for risk-based capital data.

The **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 Electronic Filing** includes the complete quarterly filing and the PDF files for all quarterly data.

The **Quarterly.PDF Filing** is the .pdf file 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 have chosen 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 (generally, on the state web site). 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.