

**Illinois Department of Insurance
Health Entities Checklist - Notes**

Required filings in the State of Illinois for filings made during the year 2021.

Covid 19 Pandemic Special Instructions:

Due to the Covid 19 Pandemic much of the Illinois Department of Insurance is working remotely and visits to the facilities are restricted to essential personnel only. Until further notice, filings that are required to be mailed to the Department should also be submitted electronically to the company's state assigned financial analyst. If the company is not sure who their assigned analyst is, please contact Paul Ebelherr @ Paul.Ebelherr@Illinois.gov.

Please refer to Company Bulletin CB 2020-06 found on the Illinois Department of Insurance website for further information.

Note A - Required Filings Contact Persons

Actuarial Opinions	Eric Anderson	Eric.Anderson@Illinois.gov
Amended Filings	Paul Ebelherr	Paul.Ebelherr@Illinois.gov
Audited Financial Statements	Paul Ebelherr	Paul.Ebelherr@Illinois.gov
Financial Regulation Fee	Tax Unit	Doug.Hollis@illinois.gov
Financial Statements	Paul Ebelherr	Paul.Ebelherr@Illinois.gov
Holding Company Filings	Patty McClain	Patty.J.McClain@illinois.gov
Privilege & Retaliatory Tax	Tax Unit	Doug.Hollis@illinois.gov
Risk-Based Capital	Paul Ebelherr	Paul.Ebelherr@Illinois.gov
Corporate Governance & ORSA	Susan Berry	Susan.Berry@Illinois.gov

Note B - Mailing Address

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

Note C - Mailing Address for Filing Fees

Annual Statement Filing Fee (domestic only)	\$200
Certificate of Authority Renewal Fee (foreign)	\$400
Mail To: Illinois Department of Insurance Tax Unit P.O. Box 7087 Springfield, IL 62791	
Form B Filing Fee (Send to mailing address in Note B above.)	\$200

Note D - Mailing Address for Privilege & Retaliatory Tax Payments

Illinois Department of Insurance
Tax Unit
P.O. Box 7087

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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.

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 will be considered incomplete if only one statement is received or if Risk-Based Capital information is not included on page 29, lines 14 and 15. 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.

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.

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Note K - Bar Codes (State or NAIC)

Not applicable

Note L – Signed Jurat

See NAIC Annual Statement Instructions.

Note M - NONE Filings

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

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

None

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

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.

**Illinois Department of Insurance
Health Entities Checklist - Notes**

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.

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's Discussion and Analysis

If the Management's Discussion and Analysis is consolidated, a separate copy must be provided for each company along with a cover letter, which 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 CPA audits are due on June 1. Any company whose domestic state due date is after June 1 must file an extension request no later than ten days prior to the June 1 due date. If the extension request is not received ten days prior to June 1st, the audit will be considered due on June 1st and, if late, the company will be fined accordingly.

Note X - Illinois Business Page

An Illinois Business Page (page 29 within the annual statement) must be filed with both the Department of Insurance and with the NAIC.

For companies filing on the Health Blank that are licensed as Life, Accident and Health entities, the Illinois Direct Business page in Life, Accident and Health Blank (Blue) format must be completed for all indemnity business (see Supp31). Please refer to page 43 of the Health Blank, Question 12; this page must also be filed with the NAIC.

For Life, Accident and Health entities with HMO and/or LHSO authority, a separate page

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30, Exhibit of Premiums, Enrollment and Utilization must be completed, reporting Illinois only numbers for each line of HMO and/or LHSO business written and submitted with the annual statement.

Note Y - Point of Service

POS form only required to be completed by HMO and LHSO companies. All domestic and foreign HMO and LHSO companies, please complete if there is Point of Service business in Illinois. Please submit The POS form on an Annual and Quarterly basis (due March 1, May 15, August 15, and November 15 each year, respectively) directly to Amy Stuart at the mailing address listed in Note B.

Note Z - LAH & P&C Companies

LAH and P&C companies that file on the Health Blank should use the Health blank annual statement instructions for completing the RBC and Actuarial Opinion.

Note AA - All Companies

Provider Agreements are to be filed in hard copy form with DOI, LAH Financial Unit Supervisor, Paul Ebelherr.