

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 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 Domestic company is not sure who their assigned analyst is, please contact Paul Ebelherr @ Paul.Ebelherr@Illinois.gov. (No Department Analyst is assigned for Foreign entities - please see Note B and refer to the checklist) 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 Related Items

Lines 33, 40, 41, 42	Vincent Tsang	Vincent.Tsang@illinois.gov
Lines 34, 38, 44 (note: new 43)	Luke Dusek	Luke.Dusek@illinois.gov
Line 39	Thomas Leong	Thomas.Leong@illinois.gov
Line 115	Chang Ho Park	ChangHo.Park@illinois.gov

Amended Filings	Ben Berry	Ben.Berry@Illinois.gov
Audited Financial Statements	Ben Berry	Ben.Berry@Illinois.gov
Financial Regulation Fee	Tax Unit	Doug.Hollis@Illinois.gov
Financial Statements	Ben Berry	Ben.Berry@Illinois.gov
Medicare Part D	Eric Anderson	Eric.Anderson@Illinois.gov
Privilege & Retaliatory Tax/Invoices	Tax Unit	Doug.Hollis@Illinois.gov
Risk-Based Capital	Ben Berry	Ben.Berry@Illinois.gov
Certificate of Deposit & Compliance	Pearl Stanulis	Pearl.Stanulis@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
Springfield, IL 62767-0001

Certificates of Compliance and Deposit should be 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 fraternal)	\$200

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

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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.

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.

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.

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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.

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 33 - Actuarial Memorandum Related to Universal Life with Secondary Guarantee Policies required by Actuarial Guideline XXXVIII 8D, Line 41 – Life Summary of the PBR Actuarial Report, Line 42 – Variable Annuities Summary of the PBR Actuarial Report, Line 43 – PBR Actuarial Report

Discontinued – Actuarial Certification Related to Hedging required by Actuarial Guideline XLIII, Actuarial Certification Related to Reserves required by Actuarial Guideline XLIII, Financial Officer Certification Related to Clearly Defined Hedging Strategy required by Actuarial Guideline XLIII, Management Certification that the Valuation Reflects Management's Intent required by Actuarial Guideline XLIII, Actuarial Guideline 51 Actuarial Opinion and Memorandum, Actuarial Opinion for using 2001 CSO for pre-need policies

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.

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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.

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.

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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.

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Note D1 – Certificate of Deposit – Fraternal

Fraternal are not required to submit a Certificate of Deposit.