

**LIFE, ACCIDENT AND HEALTH/FRATERNAL INSURERS**

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

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

REQUIRED FILINGS IN THE STATE OF:     New Hampshire     Filings Made During the Year 2024

**FRATERNAL COMPANIES BEGIN FILING LIFE/FRATERNAL STATEMENT EFFECTIVE WITH FIRST QUARTER, 2019.**

(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>								
<b>RSA 400 A: 36</b>								
	1	Annual Statement (8 ½"x14")	1	EO	xxx	3/1	NAIC	
	2	Printed Investment Schedule detail (Pages E01-E29)	1	EO	xxx	3/1	NAIC	
	3	Quarterly Financial Statement (8 ½" x 14")	1	EO	xxx	5/15, 8/15, 11/15	NAIC	
	4	Separate Accounts Annual Statement (8 ½"x14")	1	EO	xxx	3/1	NAIC	
<b>II. NAIC SUPPLEMENTS</b>								
	5	Accident & Health Policy Experience Exhibit	1	EO	xxx	4/1	NAIC	
	6	Credit Insurance Experience Exhibit	1	EO	xxx	4/1	NAIC	
	7	Health Supplement	1	EO	xxx	3/1	NAIC	
	8	Life, Health & Annuity Guaranty Association Assessable Premium Exhibit, Parts 1 and 2	1	EO	xxx	4/1	NAIC	
	9	Long-term Care Experience Reporting Forms	1	EO	xxx	4/1	NAIC	
	10	Management Discussion & Analysis	1	EO	xxx	4/1	Company	
	11	Market Conduct Annual Statement Premium Exhibit for Year	1	EO	xxx	3/1	NAIC	
	12	Medicare Supplement Insurance Experience Exhibit	1	EO	xxx	3/1	NAIC	
	13	Medicare Part D Coverage Supplement	1	EO	xxx	3/1, 5/15, 8/15, 11/15	NAIC	
	14	Risk-Based Capital Report	1	EO	xxx	3/1	NAIC	
	15	Schedule SIS	1	N/A	N/A	3/1	NAIC	
	16	Supplemental Compensation Exhibit	1	N/A	N/A	3/1	NAIC	
	17	Supplemental Health Care Exhibit (Parts 1 and 2)	1	EO	xxx	4/1	NAIC	
	18	Supplemental Investment Risk Interrogatories	1	EO	xxx	4/1	NAIC	
	19	Supplemental Schedule O	1	EO	xxx	3/1	NAIC	
	20	Supplemental Term and Universal Life Insurance Reinsurance Exhibit	1	EO	xxx	4/1	NAIC	
	21	Trusted Surplus Statement	1	EO	xxx	3/1, 5/15, 8/15, 11/15	NAIC	
	22	Variable Annuities Supplement	1	EO	xxx	4/1	NAIC	
	23	VM 20 Reserves Supplement	1	EO	xxx	3/1	NAIC	
	24	Workers' Compensation Carve-Out Supplement	1	EO	xxx	3/1	NAIC	
<b>Actuarial Related Items</b>								
	25	Actuarial Certification regarding use 2001 Preferred Class Table	1	EO	xxx	3/1	Company	
	26	Actuarial Certification Related Annuity Nonforfeiture Ongoing Compliance for Equity Indexed Annuities	1	EO	xxx	3/1	Company	
	27	Actuarial Memorandum Related to Universal Life with Secondary Guarantee Policies required by Actuarial Guideline XXXVIII 8D	1	N/A	xxx	4/30	Company	
	28	Actuarial Opinion	1	EO	xxx	3/1	Company	
	29	Actuarial Opinion on Separate Accounts Funding Guaranteed Minimum Benefit	1	EO	xxx	3/1	Company	
	30	Actuarial Opinion on Synthetic Guaranteed Investment Contracts	1	EO	xxx	3/1	Company	
	31	Actuarial Opinion on X-Factors	1	EO	xxx	3/1	Company	
	32	Actuarial Opinion required by Modified Guaranteed Annuity Model Regulation	1	EO	xxx	3/1	Company	
	33	Request for Life PBR Exemption (if applicable)	1	E/O	xxx	Commissioner 7/1 NAIC 8/15	Company	
	34	Executive Summary of the PBR Actuarial Report	1	N/A	xxx	4/1	Company	
	35	Life Summary of the PBR Actuarial Report	1	N/A	xxx	4/1	Company	
	36	Variable Annuities Summary of the PBR Actuarial Report	1	N/A	xxx	4/1	Company	
	37	PBR Actuarial Report (provide upon request)	1	N/A	xxx		Company	
	38	RAAIS required by <i>Valuation Manual</i>	1	N/A	xxx	4/1	Company	

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			Domestic		Foreign			
			State	NAIC	State			
	39	Reasonableness & Consistency of Assumptions Certification required by Actuarial Guideline XXXV	1	EO	xxx	3/1,5/15, 8/15, 11/15	Company	
	40	Reasonableness of Assumptions Certification required by Actuarial Guideline XXXV	1	EO	xxx	3/1,5/15, 8/15, 11/15	Company	
	41	Reasonableness & Consistency of Assumptions Certification required by Actuarial Guideline XXXVI (Updated Average Market Value)	1	EO	xxx	3/1,5/15, 8/15, 11/15	Company	
	42	Reasonableness & Consistency of Assumptions Certification required by Actuarial Guideline XXXVI (Updated Market Value)	1	EO	xxx	3/1,5/15, 8/15, 11/15	Company	
	43	Reasonableness of Assumptions Certification for Implied Guaranteed Rate Method required by Actuarial Guideline XXXVI	1	EO	xxx	3/1,5/15, 8/15, 11/15	Company	
	44	RBC Certification required under C-3 Phase I	1	EO	xxx	3/1	Company	
	45	RBC Certification required under C-3 Phase II	1	EO	xxx	3/1	Company	
	46	Statement on non-guaranteed elements - Exhibit 5 Int. #3	1	EO	xxx	3/1	Company	
	47	Statement on par/non-par policies – Exhibit 5 Int. 1&2	1	EO	xxx	3/1	Company	
		<b>III. ELECTRONIC FILING REQUIREMENTS</b>						
	48	Annual Statement Electronic Filing	xxx	EO	xxx	3/1	NAIC	
	49	March .PDF Filing	xxx	EO	xxx	3/1	NAIC	
	50	Risk-Based Capital Electronic Filing	xxx	EO	xxx	3/1	NAIC	
	51	Risk-Based Capital .PDF Filing	xxx	EO	xxx	3/1	NAIC	
	52	Separate Accounts Electronic Filing	xxx	EO	xxx	3/1	NAIC	
	53	Separate Accounts .PDF Filing	xxx	EO	xxx	3/1	NAIC	
	54	Supplemental Electronic Filing	xxx	EO	xxx	4/1	NAIC	
	55	Supplemental .PDF Filing	xxx	EO	xxx	4/1	NAIC	
	56	Quarterly Statement Electronic Filing	xxx	EO	xxx	5/15, 8/15, 11/15	NAIC	
	57	Quarterly .PDF Filing	xxx	EO	xxx	5/15, 8/15, 11/15	NAIC	
	58	June .PDF Filing	xxx	EO	xxx	6/1	NAIC	
		<b>IV. AUDIT/INTERNAL CONTROL RELATED REPORTS RSA 400:36 and NH Ins. 4500-Annual Financial Reporting</b>						
	59	Accountants Letter of Qualifications	1	EO	xxx	6/1	Company	
	60	Audited Financial Reports	1	EO	xxx	6/1	Company	
	61	Audited Financial Reports Exemption Affidavit	1	N/A	xxx		Company	
	62	Communication of Internal Control Related Matters Noted in Audit	1	EO	xxx	8/1	Company	
	63	Independent CPA (change)	1	N/A	xxx		Company	
	64	Management’s Report of Internal Control Over Financial Reporting	1	N/A	xxx	8/1	Company	
	65	Notification of Adverse Financial Condition	1	N/A	xxx		Company	
	66	Relief from the five-year rotation requirement for lead audit partner	1	EO	xxx	3/1	Company	
	67	Relief from the one-year cooling off period for independent CPA	1	EO	xxx	3/1	Company	
	68	Relief from the Requirements for Audit Committees	1	EO	xxx	3/1	Company	
	69	Request for Exemption to File Management’s Report of Internal Control Over Financial Reporting	1	N/A	xxx		Company	
		<b>V. STATE REQUIRED FILINGS</b>						
	70	Corporate Governance Annual Disclosure*** <b>RSA 401-D:3</b>	1	0	xxx	6/1	Company State	Lead State only
	71	Filings Checklist (with Column 1 completed)	1	0	xxx			
	72	Form B-Holding Company Registration Statement <b>RSA 401-B:4 and NH Ins. 1500 Section 1501.12 and 1501.13</b>	1	0	xxx	8/1	Company	
	73	Form F-Enterprise Risk Report **** <b>RSA 401-B:4 and NH Ins. 1500 Section 1501.18</b>	1	0	xxx	8/1	Company	Lead State only
	74	ORSA***** <b>RSA 401-C</b>	1	0	xxx	9/1	Company	Lead State only
	75	Premium Tax <b>RSA 400-A</b>	1	0	1	3/15	State	Contact Amy Duhaime

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			Domestic		Foreign			
			State	NAIC	State			
	76	State Filing Fees <b>RSA 400-A</b>	1	0	1	3/15	State	Renewals on Premium Tax Form
	77	Signed Jurat	1	0	xxx		NAIC	
	78	Group Capital Calculation (File with lead state only) <b>RSA 401</b>	1	0	xxx	8/1	Company	Lead State only

\*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)

		<b>NOTES AND INSTRUCTIONS (A-K APPLY TO ALL FILINGS)</b>	
	A	Required Filings Contact Person:	<p>Domestic-Patricia Gosselin Patricia.M.Gosselin@ins.nh.gov</p> <p>Foreign-Linda Zalinskie Linda.M.Zalinskie@ins.nh.gov</p> <p>Taxes-Amy Duhaime premiumtax@ins.nh.gov</p> <p>Life MCAS-Karen McCallister Karen.L.McCallister@ins.nh.gov</p>
	B	Mailing Address:	21 South Fruit Street, Suite 14 Concord NH, 03301
	C	Mailing Address for Filing Fees:	21 South Fruit Street, Suite 14 Concord NH, 03301
	D	Mailing Address for Premium Tax Payments:	21 South Fruit Street, Suite 14 Concord NH, 03301 Attn: Amy Duhaime
	E	Delivery Instructions:	
	F	Late Filings:	<p>Taxes-Amy Duhaime</p> <p>Annual and Quarterly Statements- Company will be fined \$25.00 per day for a late filing.</p> <p>Company's license may be suspended.</p> <p>Life MCAS-Karen McCallister Karen.L.McCallister@ins.nh.gov</p>
	G	Original Signatures:	<p>Original signatures are required on all filings from Domestic Companies.</p> <p>Tax Forms must have original signatures.</p>
	H	Signature/Notarization/Certification:	Annual and Quarterly Statements must be Notarized.
	I	Amended Filings:	<p>Domestic-Patricia Gosselin Patricia.M.Gosselin@ins.nh.gov</p> <p>Foreign-Linda Zalinskie Linda.M.Zalinskie@ins.nh.gov</p> <p>Taxes-Amy Duhaime premiumtax@ins.nh.gov</p> <p>Life MCAS-Karen McCallister Karen.L.McCallister@ins.nh.gov</p>
	J	Exceptions from normal filings:	Domestic Companies should apply at least 30 days prior to the due date to receive an exemption or extension.
	K	Bar Codes (State or NAIC):	N/A
	L	Signed Jurat:	Original Signatures required on all filings from Domestic Companies

	M	Administrative Assessment Invoices <b>RSA 400-A:39</b>	Due within 45 days of invoice date Contact-Jennifer Goodwin premiumtax@ins.nh.gov
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**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.

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