

FRATERNAL SOCIETIES

COMPANY NAME: _____

NAIC Company Code: _____

Contact: _____

Telephone: _____

REQUIRED FILINGS IN THE STATE OF: ARIZONA

Filings Made During the Year 2019

BEGINNING WITH FIRST QUARTER, 2019, FRATERNAL ENTITIES FILE ON LIFE STATEMENT

(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			
		I. NAIC FINANCIAL STATEMENTS						
	1	Annual Statement (8 1/2"x14")	xxx	EO	xxx	3/1	NAIC	
	1.1	Printed Investment Schedule detail (Pages E01-E27)	xxx	EO	xxx	3/1	NAIC	
	2	Quarterly Financial Statement (8 1/2" x 14")	FILE	ON	LIFE	BLANK	NAIC	
	3	Separate Accounts Annual Statement (8 1/2"x 14")	xxx	EO	xxx	3/1	NAIC	
		II. NAIC SUPPLEMENTS						
	11	Accident & Health Policy Experience Exhibit	xxx	EO	xxx	4/1	NAIC	
	12	Analysis of Annuity Operations by Lines of Business	xxx	EO	xxx	4/1	NAIC	
	13	Analysis of Increase in Annuity Reserves During Year	xxx	EO	xxx	4/1	NAIC	
	14	Interest Sensitive Life Insurance Products Report	xxx	EO	xxx	4/1	NAIC	
	15	Long Term Care Experience Reporting Forms	xxx	EO	xxx	4/1	NAIC	
	16	Management Discussion & Analysis	xxx	EO	xxx	4/1	Company	
	17	Medicare Part D Coverage Supplement	xxx	EO	xxx	3/1 5/15, 8/15, 11/15	NAIC	
	18	Medicare Supplement Insurance Experience Exhibit	xxx	EO	xxx	3/1	NAIC	
	19	Risk-Based Capital Report	xxx	EO	xxx	3/1	NAIC	
	20	Supplemental Compensation Exhibit	1	N/A	N/A	3/1	NAIC	B
	21	Supplemental Health Care Exhibit (Parts 1, 2 and 3)	xxx	EO	xxx	4/1	NAIC	
	22	Supplemental Health Care Exhibit's Allocation Report	xxx	EO	xxx	4/1	NAIC	
	23	Supplemental Investment Risk Interrogatories	xxx	EO	xxx	4/1	NAIC	
	24	Supplemental Term and Universal Life Insurance Reinsurance Exhibit	xxx	EO	xxx	4/1	NAIC	
	25	Trusteed Surplus Statement	xxx	EO	xxx	3/1 5/15, 8/15, 11/15	NAIC	
	26	Variable Annuities Supplement	xxx	EO	xxx	4/1	NAIC	
	27	VM 20 Reserves Supplement	xxx	EO	xxx	3/1	NAIC	
		Actuarial Related Items						
	28	Actuarial Certification regarding use 2001 Preferred Class Table	xxx	EO	xxx	3/1	Company	
	29	Actuarial Certification Related Annuity Nonforfeiture Ongoing Compliance for Equity Indexed Annuities	xxx	EO	xxx	3/1	Company	

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			Domestic		Foreign			
			State	NAIC	State			
	30	Actuarial Certifications Related to Hedging required by Actuarial Guideline XLIII	xxx	EO	xxx	3/1	Company	
	31	Actuarial Certification Related to Reserves required by Actuarial Guideline XLIII	xxx	EO	xxx	3/1	Company	
	32	Actuarial Memorandum Related to Universal Life with Secondary Guarantee Policies required by Actuarial Guideline XXXVIII 8D	1	N/A	N/A	4/30	Company	B
	33	Actuarial Opinion	xxx	EO	xxx	3/1	Company	
	34	Executive Summary of the PBR Actuarial Report (if VM early adopted)	1	N/A	xxx	4/1	Company	B
	35	Actuarial Opinion on Separate Accounts Funding Guaranteed Minimum Benefit	xxx	EO	xxx	3/1	Company	
	36	Actuarial Opinion on Synthetic Guaranteed Investment Contracts	xxx	EO	xxx	3/1	Company	
	37	Actuarial Opinion on X-Factors	xxx	EO	xxx	3/1	Company	
	38	Actuarial Opinion required by Modified Guaranteed Annuity Model Regulation	xxx	EO	xxx	3/1	Company	
	39	Financial Officer Certification Related to Clearly Defined Hedging Strategy required by Actuarial Guideline XLIII	xxx	EO	xxx	3/1	Company	
	40	Life PBR Exemption	1	EO	xxx	Commissioner 7/1 NAIC 8/15	Company	B
	41	Management Certification that the Valuation Reflects Management's Intent required by Actuarial Guideline XLIII	xxx	EO	xxx	3/1	Company	
	42	RAAIS Required by Valuation Manual	1	N/A	xxx	4/1	Company	B
	43	Reasonableness & Consistency of Assumptions Certification required by Actuarial Guideline XXXV	xxx	EO	xxx	3/1 5/15, 8/15, 11/15	Company	
	44	Reasonableness of Assumptions Certification required by Actuarial Guideline XXXV	xxx	EO	xxx	3/1 5/15, 8/15, 11/15	Company	
	45	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	
	46	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	
	47	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	
	48	RBC Certification required under C-3 Phase I	xxx	EO	xxx	3/1	Company	
	49	RBC Certification required under C-3 Phase II	xxx	EO	xxx	3/1	Company	
	50	Statement on non-guaranteed elements – Exhibit 5 Int. #3	xxx	EO	xxx	3/1	Company	
	51	Statement on participating/non-participating policies – Exhibit 5, Inter. #1 & 2	xxx	EO	xxx	3/1		
		III. ELECTRONIC FILING REQUIREMENTS						
	61	Annual Statement Electronic Filing	xxx	EO	xxx	3/1	NAIC	
	62	March .PDF Filing	xxx	EO	xxx	3/1	NAIC	

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			Domestic		Foreign			
			State	NAIC	State			
	63	Risk-Based Capital Electronic Filing	xxx	EO	N/A	3/1	NAIC	
	64	Risk-Based Capital .PDF Filing	xxx	EO	N/A	3/1	NAIC	
	65	Separate Accounts Electronic Filing	xxx	EO	xxx	3/1	NAIC	
	66	Separate Accounts .PDF Filing	xxx	EO	xxx	3/1	NAIC	
	67	Supplemental Electronic Filing	xxx	EO	xxx	4/1	NAIC	
	68	Supplemental .PDF Filing	xxx	EO	xxx	4/1	NAIC	
	69	Quarterly Statement Electronic Filing	FILE	ON	LIFE	BLANK	NAIC	
	70	Quarterly .PDF Filing	FILE	ON	LIFE	BLANK		
	71	June .PDF Filing	xxx	EO	xxx	6/1	NAIC	
		IV. AUDIT/INTERNAL CONTROL RELATED REPORTS						
	81	Accountants Letter of Qualifications	xxx	EO	N/A	6/1	Company	
	82	Audited Financial Statements	xxx	EO	xxx	6/1	Company	
	83	Audited Financial Reports Exemption Affidavit	1	N/A	N/A		Company	B
	84	Communication of Internal Control Related Matters Noted in Audit	xxx	EO	N/A	8/1	Company	
	85	Independent CPA (Change)	1	N/A	N/A		Company	B
	86	Management's Report of Internal Control over Financial Reporting	1	N/A	N/A	8/1	Company	B
	87	Notification of Adverse Financial Condition	1	N/A	N/A		Company	B
	88	Relief from the five-year rotation requirement for lead audit partner	xxx	EO	N/A	3/1	Company	
	89	Relief from one-year cooling off period for independent CPA	xxx	EO	N/A	3/1	Company	
	90	Relief from the Requirements for Audit Committees	xxx	EO	N/A	3/1	Company	
	91	Request for Exemption to File Management's Report of Internal Control Over Financial Reporting	N/A	N/A	N/A		Company	
		V. STATE REQUIRED FILINGS						
	101	Certificate of Disclosure Form E-178	EO	0	EO	3/1	State	O
	102	Annual Tax and Fees Report and Payment Form E-TAX	EO	0	EO	3/1	State	D
	103	ORSA *****	1	0	N/A	6/30	Company	B, Q

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*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 the 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.

****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.

*****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. For more information on lead states, see the following NAIC URL:
http://www.naic.org/public_lead_state_report.htm

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NOTES AND INSTRUCTIONS (A-N APPLY TO ALL FILINGS)	
A	<p>Required Filings Contact Person:</p> <p>Tony McCormack Administrative Assistant III Phone: (602) 364-3245 OR E-mail address: AMccormack@azinsurance.gov</p>
B	<p>Electronic Filing Email Address</p> <p>financialfilings@azinsurance.gov</p>
C	<p>Mailing Address:</p> <p>Arizona Department of Insurance Financial Affairs Division 100 North 15th Avenue, Suite 102 Phoenix, Arizona 85007-2624</p>
D	<p>Electronic filing information for tax and fee reporting and payment:</p> <p style="color: red;">Insurers must use the NAIC OPTins system (or an OPTins authorized business partner) to report and pay taxes and fees starting January 1, 2018.</p> <p>Use appropriate form located on our Tax Forms and Instructions web page at https://insurance.az.gov/insurers/taxes and the NAIC OPTins System.</p> <p><u>Contact Person:</u> Susan Yepez (602) 364-3997 E-mail address: SYepez@azinsurance.gov</p>
E	<p>Delivery Instructions:</p> <p>All packages must bear U.S. postmark or courier pick-up date. If due date is a weekend or holiday, deadline is next business day.</p>
F	<p>Late Filings: License will be summarily suspended if renewal fee is not paid when due or if financial condition is unknown due to failure to file annual statement.</p> <p>Up to \$25.00 per day – Annual Statement, Annual Fees, Actuarial Opinion, Management Discussion and Analysis or Audited Financial Report. Up to \$25.00 per day – Certificate of Disclosure Form E-178. Up to \$100.00 per day – Quarterly Statements. We use the NAIC filing date or the USPS postmark or courier pick-up date as the date filed.</p>
G	<p>Original Signatures:</p> <p>Follow the NAIC Annual Statement Instructions.</p>
H	<p>Signature/Notarization/Certification:</p> <p>Follow the NAIC Annual Statement Instructions.</p>
I	<p>Amended Filings:</p> <p>Must be filed within 10 days, with an explanation.</p>

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J	Exceptions from normal filings:	<p><u>EXEMPTIONS:</u> Annual Statement filing exemption – NONE. Audited Financial Report exemptions use NAIC Annual Statement Instructions. Must be filed at least 10 days prior to due date. Form F waiver must be filed no later than March 31. Form E-DIRCOMWAIVER.</p> <p><u>EXTENSIONS:</u> Approved for a catastrophic event only.</p> <p><u>FOREIGN:</u> Must provide a copy of an exemption/extension letter from your state of domicile.</p>
K	Bar Codes (State or NAIC)	Follow the NAIC Annual Statement Instructions.
L	Signed Jurat	Follow the NAIC Annual Statement Instructions. Domestic insurers must email a copy of the executed Jurat page to financialfilings@azinsurance.gov if it was not submitted to the NAIC.
M	NONE Filings:	Every page of the annual statement must be included in sequential page number order. All State forms must be completed or stamped “None” if there are no entries on the form, and returned as instructed.
N	Filings new, discontinued, or modified materially since last year:	Insurers must use the NAIC OPTins system (or an OPTins authorized business partner) to report and pay taxes and fees starting January 1, 2018.
O	Certificate of Disclosure Form E-178	Name the document using this format “E178-NAIC Number-Insurer Name” (e.g. E178-55555-INSURERNAME). E-mail completed form to financialfilings@azinsurance.gov . <u>Incomplete certificates will not be accepted</u> and may result in statutory penalty of \$25 per day.
P	Electronic Filing	XXX in Column 4 Number of Copies Domestic State means that the domestic insurer should file electronically with the NAIC by the due date. A paper filing should not be filed with the Arizona Department of Insurance.
Q	ORSA	File only if applicable. See Arizona Revised Statutes (ARS) § 20-491 through §20-491.07. Exemptions from this filing requirement are located in ARS 20-491.04.

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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 filings 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 investments schedules and other supplements for which the *Annual Statement Instructions* exempt printed detail.

The **March .PDF Filing** is .pdf files 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 investment schedule detail.

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 supplements 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 (E) 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 (E) 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 (generally, on its website). 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.