

HEALTH ENTITIES

COMPANY NAME: _____

NAIC Company Code: _____

Contact: _____

Telephone: _____

REQUIRED FILINGS IN THE STATE OF: ARIZONA

Filings Made During the Year 2021

CI = Casualty Insurer

HMDO = Hospital, Medical, Dental & Optometric Service Corporation

DI = Disability Insurer

LD = Life & Disability Insurer

HCSO = Health Care Services Organization

PC = Property & Casualty Insurer

PPD = Prepaid Dental Plan Organization

(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 State	NAIC	Foreign State			
I. NAIC FINANCIAL STATEMENTS								
	1	Annual Statement (8 1/2"x14")	xxx	EO	xxx	3/1 PPD, Foreign CI, DI, LD, PC 3/31 HCSO, HMDO 3/31 Domestic CI, DI, LD, PC	NAIC	
	1.1	Printed Investment Schedule detail (Pages E01-E29)	xxx	EO	xxx	3/1 PPD, Foreign CI, DI, LD, PC 3/31 HCSO, HMDO 3/31 Domestic CI, DI, LD, PC	NAIC	
	2	Quarterly Financial Statement (8 1/2" x 14")	xxx	EO	xxx	5/15, 8/15, 11/15	NAIC	
II. NAIC SUPPLEMENTS								
	11	Accident & Health Policy Experience Exhibit	xxx	EO	xxx	4/1	NAIC	
	12	Actuarial Opinion	xxx	EO	xxx	3/1 PPD, Foreign CI, DI, LD, PC 3/31 HCSO, HMDO 3/31 Domestic CI, DI, LD, PC	Company	
	13	Life Supplemental Data due March 1	xxx	EO	xxx	3/1 Foreign LD 3/31 Domestic LD	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 Foreign LD 3/31 Domestic LD	Company	
	16	Life Supp Statement on par/non-par policies - Exh 5, Int. 1 & 2	xxx	EO	xxx	3/1 Foreign LD 3/31 Domestic LD	Company	
	17	Life, Health & Annuity Guaranty Assessment Base Reconciliation Exhibit	xxx	EO	xxx	4/1	NAIC	
	18	Life, Health & Annuity Guaranty Assessment Base Reconciliation Exhibit Adjustment Form	xxx	EO	xxx	4/1	NAIC	
	19	Long Term Care Experience Reporting Forms	xxx	EO	xxx	4/1	NAIC	
	20	Management Discussion & Analysis	xxx	EO	xxx	4/1	Company	
	21	Medicare Part D Coverage Supplement	xxx	EO	xxx	3/1 PPD, Foreign CI, DI, LD, PC 3/31 HCSO, HMDO 3/31 Domestic CI, DI, LD, PC 5/15, 8/15, 11/15	NAIC	

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			Domestic State	NAIC	Foreign State			
	22	Medicare Supplement Insurance Experience Exhibit	xxx	EO	xxx	3/1 PPD, Foreign CI, DI, LD, PC 3/31 HCSO, HMDO 3/31 Domestic CI, DI, LD, PC	NAIC	
	23	Risk-Based Capital Report	xxx	EO	xxx	3/1 Domestic PPD 3/31 Domestic HCSO, HMDO 3/31 Domestic CI, DI, LD, PC	NAIC	
	24	Schedule SIS	1	N/A	N/A	3/1 PPD, Foreign CI, DI, LD, PC 3/31 HCSO, HMDO 3/31 Domestic CI, DI, LD, PC	NAIC	B
	25	Supplemental Compensation Exhibit	1	N/A	N/A	3/1 PPD, Foreign CI, DI, LD, PC 3/31 HCSO, HMDO 3/31 Domestic CI, DI, LD, PC	NAIC	B
	26	Supplemental Health Care Exhibit (Parts 1, 2 and 3)	xxx	EO	xxx	4/1	NAIC	
	27	Supplemental Health Care Exhibit's Allocation Report	xxx	EO	xxx	4/1	NAIC	
	28	Supplemental Investment Risk Interrogatories	xxx	EO	xxx	4/1	NAIC	
III. ELECTRONIC FILING REQUIREMENTS								
	61	Annual Statement Electronic Filing	xxx	EO	xxx	3/1 PPD, Foreign CI, DI, LD, PC 3/31 HCSO, HMDO 3/31 Domestic CI, DI, LD, PC	NAIC	
	62	March .PDF Filing	xxx	EO	xxx	3/1 PPD, Foreign CI, DI, LD, PC 3/31 HCSO, HMDO 3/31 Domestic CI, DI, LD, PC	NAIC	
	63	Risk-Based Capital Electronic Filing	xxx	EO	N/A	3/1 Domestic PPD 3/31 Domestic HCSO, HMDO 3/31 Domestic CI, DI, LD, PC	NAIC	
	64	Risk-Based Capital .PDF Filing	xxx	EO	N/A	3/1 Domestic PPD 3/31 Domestic HCSO, HMDO 3/31 Domestic CI, DI, LD, PC	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	6/1	NAIC	
IV. AUDIT/INTERNAL CONTROL RELATED REPORTS								
	81	Accountants Letter of Qualifications	xxx	EO	N/A	6/1	Company	
	82	Audited Financial Reports	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	P

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			Domestic		Foreign			
			State	NAIC	State			
	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, P
	87	Notification of Adverse Financial Condition	1	N/A	N/A		Company	B
	88	Relief from five-year rotation requirement for lead audit partner	xxx	EO	N/A	3/1	Company	
	89	Relief from the one-year cooling off period for independent CPA	xxx	EO	N/A	3/1	Company	
	90	Relief from the Requirement 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	1	N/A	N/A		Company	B
		V. STATE REQUIRED FILINGS						
	101	Actuarial Certification of Rates for Small Employer Health Benefits Plans <u>and</u> Accountable Health Plan Small Employer Base Premium Rates and Index Rates	1	0	1	4/1 HCSO, HMDO, CI, DI, LD, PC	State	S
	102	Actuarial Opinion Summary	1	0	xxx	3/31 Domestic CI, PC ONLY	Company	B, V
	103	Annual Tax and Fees Report and Payment Form E-TAX	EO	0	EO	3/1	State	D
	104	Audited Financial Report Internal Control Filings Transmittal Form E-AFR.IC	1	0	N/A	8/1	State	B, P
	105	Certificate of Advertising Compliance Form E-HCSO-13	1	0	1	3/31 HCSO and HMDO with HCSO operation only	State	B
	106	Certificate of Disclosure Form E-178	EO	0	EO	3/1 Foreign CI, DI, LD, PC 3/31 HCSO, HMDO 3/31 Domestic CI, DI, LD, PC	State	Q
	107	Credit Life, Disability, and Unemployment Insurance Experience Report <u>and</u> Credit Property Insurance Experience Report	EO	0	EO	4/1 CI, DI, LD, PC	State	S
	108	Form B, C, and F Insurance Holding Company System Registration Statement ****	EO	0	N/A	3/31 Domestic CI, DI, LD, PC, PPD	State	B, T
	109	HCSO significant modifications	EO	0	EO	Within 10 days of change	Company	B, R

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			Domestic State	NAIC	Foreign State			
	110	HIPAA Reports to Life & Health Division	1	0	1	3/1	State	S
	111	Producer Controlled Property and Casualty Insurance Report Form E-350	1	0	N/A	3/31 Domestic CI, PC	State	B
	112	Regulatory Asset Adequacy Issues Summary	1	0	xxx	4/1 Domestic LD Only	Company	B, U
	113	Signed Jurat	EO	0	N/A	3/1 PPD 3/31 HCSO, HMDO 3/31 Domestic CI, DI, LD, PC	NAIC	L
	114	ORSA *****	1	0	N/A	6/30	Company	B, W
	115	Corporate Governance Annual Disclosure***	1	0	N/A	6/1	Company	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 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

HEALTH ENTITIES

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 E-mail address: tony.mccormack@difi.az.gov</p>
B	<p>Electronic Filing Email Address</p> <p>financialfilings@difi.az.gov</p>
C	<p>Mailing Address:</p> <p>Arizona Department of Insurance and Financial Institutions Insurance Financial Affairs Division 100 North 15th Avenue, Suite 261 Phoenix, Arizona 85007-2630</p>
D	<p>Electronic filing information for tax and fee reporting and payment:</p> <p>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>Premium Tax Due Dates: Due 3/1 Annual Tax and Fees Report and Payment Due 3/15, 4/15, 5/15, 6/15, 7/15, 8/15 Installment Tax Payments</p> <p>Contact Person: Loretta Moncibaez (602) 364-3997 E-mail address: taxunit@difi.az.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:</p> <p>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 explanation. Signature requirements apply.</p>

HEALTH ENTITIES

J	Exceptions from normal filings:	<p>EXEMPTIONS: 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>EXTENSIONS: Approved for a catastrophic event only.</p> <p>FOREIGN: 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@difi.az.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:	<p>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>Form E-176, Form E-478/E-WCA, Form E-AFR, and Form E-MDA have been discontinued.</p>
O	Electronic Filing	<p>NAIC electronic filing due date for an Arizona domestic company not licensed in any other state is 3/31 (ARS §20-234).</p> <p>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 and Financial Institutions.</p>
P	<p>Communication of Internal Control Related Matters Noted in an Audit must be filed even if NO unremediated material weaknesses were noted. If no unremediated material weaknesses state so in the filing.</p> <p>Management’s Report of Internal Controls Over Financial Reporting is not required per Section 17 of the Model Regulation unless annual direct and assumed premiums are \$500 million or more.</p>	<p>Communication of Internal Control Related Matters Noted in an Audit is a letter from the insurer’s external auditor.</p> <p>Form E-AFR.IC must be completed and attached to the Management’s Report of Internal Controls Over Financial Reporting filed with us.</p>
Q	Certificate of Disclosure Form E-178	<p>Name the document using this format “E178-NAIC Number-Insurer Name” (e.g. E178-55555-INSURERNAME).</p> <p>E-mail completed form to financialfilings@difi.az.gov.</p> <p><u>Incomplete certificates will not be accepted</u> and may result in statutory penalty of \$25 per day.</p>
R	HCSO Significant Modifications	HCSO must report any significant modification to information previously furnished in the application for Certificate of Authority within 10 days. ARS §20-1053(B)

HEALTH ENTITIES

S	<p><u>Life & Health Section Reports:</u></p> <ol style="list-style-type: none"> 1. HIPAA Reports Due 3/1 <u>must</u> be filed if you offer health insurance coverage in the individual market. ARS §20-1382. If NOT REQUIRED, please indicate on form. 2. Actuarial Certification of Rates for Small Employer Health Benefits Plans Due 4/1 <u>must</u> be filed if you are an approved Accountable Health Plan. ARS §20-2311(E). 3. Accountable Health Plan Small Employer Base Premium Rates and Index Rates Due 4/1 <u>must</u> be filed if you are an approved Accountable Health Plan. ARS § 20-2311(G). 4. HCSO Network Adequacy reports per Arizona Administrative Code R20-6-1913 Due semi-annually 5. Health Care Insurer Provider Grievance reports per Arizona Revised Statutes § 20-3102(F) Due semi-annually 6. Credit Life, Disability, and Unemployment Insurance Experience Report Due 4/1 <u>must</u> be filed if you write credit insurance business in Arizona. A.A.C. R20-6-604.07. 7. Credit Property Insurance Experience Report Due 4/1 <u>must</u> be filed if you write credit property insurance in Arizona. ARS §20-1621.06. 8. Credit Property/Credit Unemployment Certification of Rates Due 4/1 <u>must</u> be filed if you are subject to ARS §20-1621.05(C)(1). 	<p>See the Life & Health Report Filing Instructions available in SERFF for detailed filing instructions.</p> <ol style="list-style-type: none"> 1. HIPAA Reports - Use Forms HIPAADATA, HIPAA-I, HIPAA-II and HIPAA-III located at https://insurance.az.gov/insurers/life-health-forms-rates-compliance/hipaa-data-reporting. 2. Actuarial Certification of Rates for Small Employer Health Benefits Plans 3. Accountable Health Plan Small Employer Base Premium Rates and Index Rates 4. HCSO Network Adequacy reports 5. Health Care Insurer Provider Grievance reports <p>The forms below are on our website at https://insurance.az.gov/insurers/property-casualty-forms-rates-compliance/property-casualty-form-rate-filings.</p> <ol style="list-style-type: none"> 6. Credit Life, Disability, and Unemployment Insurance Experience Report. 7. Credit Property Insurance Experience Report 8. Credit Property/Credit Unemployment Certification of Rates <p>E-mail the completed forms: Credit Life, Disability, and Unemployment Insurance Experience Report; Credit Property Insurance Experience Report; and Credit Property/Credit Unemployment Certification of Rates to propcas@difi.az.gov. Name the document in the format described in the form.</p>
T	<p>Form B and C Insurance Holding Company System Registration Statement</p>	<p>ARIZONA DOMESTIC COMPANIES ONLY See Forms E-185, E-185B, E-185C, E-185D, E-185F, and E-185XD, available on our web site at https://insurance.az.gov/insurers/licensingregistration/acquisition-holding-company SEND TO financialfilings@difi.az.gov DO NOT MAIL ORIGINAL / HARD COPY DOCUMENT</p>
U	<p>Regulatory Asset Adequacy Issues Summary ARS Title 20, Chapter 3, Article 8. http://www.azleg.state.az.us/ArizonaRevisedStatutes.asp?Title=20</p>	<p>ARIZONA DOMESTICS transacting Life insurance ONLY: Send in envelope stamped or labeled "Confidential" or email to financialfilings@difi.az.gov. (see Instruction B for mailing address)</p>
V	<p>Actuarial Opinion Summary ARS Title 20, Chapter 3, Article 9. http://www.azleg.state.az.us/ArizonaRevisedStatutes.asp?Title=20</p>	<p>ARIZONA DOMESTICS transacting Property or Casualty insurance ONLY: Send in envelope stamped or labeled "Confidential" or email to financialfilings@difi.az.gov. (see Instruction B for mailing address)</p>
W	<p>ORSA</p>	<p>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.</p>

HEALTH ENTITIES

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 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 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 (EX4) 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.