

HEALTH ENTITIES

COMPANY NAME: _____ NAIC Company Code: _____

Contact: _____ Telephone: _____

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

(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			
I. NAIC FINANCIAL STATEMENTS								
	1	Annual Statement (8 1/2"X14")	1	EO	xxx	3/1	NAIC	G, H
	1.1	Printed Investment Schedule detail (Pages E01-E29)	1	EO	xxx	3/1	NAIC	
	2	Quarterly Financial Statement (8 1/2" x 14")	1	EO	xxx	5/15, 8/15, 11/15	NAIC	G, H
II. NAIC SUPPLEMENTS								
	11	Accident & Health Policy Experience Exhibit	1	EO	xxx	4/1	NAIC	
	12	Actuarial Opinion	1	EO	xxx	3/1	Company	
	13	Life Supplemental Data due March 1	1	EO	xxx	3/1	NAIC	
	14	Life Supplemental Data due April 1	1	EO	xxx	4/1	NAIC	
	15	Life Supp Statement non-guaranteed elements – Exh 5, Int. #3	1	EO	xxx	3/1	Company	
	16	Life Supp Statement on par/non-par policies – Exh 5 Int. 1&2	1	EO	xxx	3/1	Company	
	17	Life, Health & Annuity Guaranty Association Assessable Premium Exhibit, Parts 1 and 2	1	EO	xxx	4/1	NAIC	
	18	Long-Term Care Experience Reporting Forms	1	EO	xxx	4/1	NAIC	
	19	Management Discussion & Analysis	1	EO	xxx	4/1	Company	
	20	Market Conduct Annual Statement Premium Exhibit for Year	1	EO	xxx	3/1	NAIC	
	21	Medicare Part D Coverage Supplement	1	EO	xxx	3/1, 5/15, 8/15, 11/15	NAIC	
	22	Medicare Supplement Insurance Experience Exhibit	1	EO	xxx	3/1	NAIC	
	23	Risk-Based Capital Report	1	EO	xxx	3/1	NAIC	
	24	Schedule SIS	1	N/A	N/A	3/1	NAIC	
	25	Supplemental Compensation Exhibit	1	N/A	N/A	3/1	NAIC	
	26	Supplemental Health Care Exhibit (Parts 1 and 2)	1	EO	xxx	4/1	NAIC	
	27	Supplemental Investment Risk Interrogatories	1	EO	xxx	4/1	NAIC	
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	
	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	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	1	EO	N/A	6/1	Company	
	82	Audited Financial Reports	1	EO	xxx	6/1	Company	
	83	Audited Financial Reports Exemption Affidavit	1	N/A	N/A	12/1	Company	
	84	Communication of Internal Control Related Matters Noted in Audit	1	EO	N/A	8/1	Company	
	85	Independent CPA (change)	1	N/A	N/A	12/1	Company	
	86	Management's Report of Internal Control Over Financial Reporting	1	N/A	N/A	8/1	Company	

(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			
	87	Notification of Adverse Financial Condition	1	N/A	N/A	Within 10 days of finding	Company	
	88	Relief from the five-year rotation requirement for lead audit partner	1	EO	N/A	3/1	Company	
	89	Relief from the one-year cooling off period for independent CPA	1	EO	N/A	3/1	Company	
	90	Relief from the Requirements for Audit Committees	1	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	8/1	Company	
V. STATE REQUIRED FILINGS								
	101	Corporate Governance Annual Disclosure***	1	0	N/A	6/1	Company	T
	102	Filings Checklist (with Column 1 completed)	1	0	EO	3/1	State	S
	103	Form B-Holding Company Registration Statement	1	0	N/A	5/1	Company	T
	104	Form F-Enterprise Risk Report ****	1	0	N/A	5/1	Company	T
	105	ORSA *****	1	0	N/A	12/31	Company	
	106	Premium Tax Return with Payment Voucher including a copy of the State Page (OPTins required)	EO	0	EO	3/1	State	O, P, Q, R, S
	107	Quarterly Estimated Premium Tax Payments with Payment Vouchers (OPTins required)	EO	0	EO	4/15, 6/15, 9/15, 12/15	State	P, Q, S
	108	Jurat Page	0	0	EO	3/1	NAIC	S
	109	Group Capital Calculation (File with lead state only)	0	0	N/A		NAIC	N
	110	Certificate of Compliance	0	0	EO	3/1	State	S
	111	Certificate of Deposit	0	0	EO	3/1	State	S
	112	Agreement and Application Form	EO	0	EO	3/1	State	S
	113	Certificate of Compliance of Advertisements	EO	0	EO	3/1	NAIC	S
	114	Uniform Consent to Service of Process (with separate \$10 payment)	If Applicable	0	If Applicable	3/1	State	G, S
	115	List of the providers who have executed a contract that complies with the provisions of Title 36 § 6913(D)(1)	1	0	1	3/1	Company	HMO only
	116	Description of the grievance procedures	1	0	1	3/1	Company	HMO only
	117	Total number of grievances handled through these procedures, a compilation of the causes underlying those grievances, and a summary of the final disposition of those grievances	1	0	1	3/1	Company	HMO only
	118	Electronic provider directory pursuant to Title 36 § 6971.	EO	0	EO	updated every sixty (60) days	Company	U

*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.

****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 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

		NOTES AND INSTRUCTIONS (A-K APPLY TO ALL FILINGS)	
	A	Required Filings Contact Person:	Financial Division – (405) 521-3966 Premium Tax - (405) 522-0473
	B	Mailing Address:	Address via U.S. Mail or Courier: Oklahoma Insurance Department Financial Division 400 NE 50th Street Oklahoma City, OK 73105-1816
	C	Mailing Address for Filing Fees:	See S.
	D	Mailing Address for Premium Tax Payments:	See S.
	E	Delivery Instructions:	E-1: All filings are due on or before the dates indicated. E-2: Postmarks are acceptable. If the due date falls on a weekend or a holiday, the deadline is extended to the next business day. Metered mail must have a manually applied postmark to qualify as acceptable proof of mailing date.
	F	Late Filings:	A penalty of the greater of \$250.00 or \$100.00 per day will be assessed for late filings. (36 O.S. §311.1(B)). A penalty of \$500.00 per day will be assessed for late Holding Company filings. (36 O.S. §1643). Late tax payments will carry an additional penalty of 10% of the tax due plus 6% interest per annum until paid. (36 O.S. §630)
	G	Original Signatures:	To submit “wet” signatures on the Jurat page as part of a PDF that is filed with the NAIC, the reporting entity should follow these steps. a) Print the Jurat page. b) Have the appropriate individual(s) sign the printed page. c) Scan the signed Jurat page, using Optical Character Recognition (OCR) enabled software. d) Replace the original Jurat page with the scanned/signed Jurat page.
	H	Signature/Notarization/Certification:	Uniform Electronic Transactions Act, 12A O.S. § 15-107 states that “[a] record or signature may not be denied legal effect or enforceability solely because it is in the electronic form.”
	I	Amended Filings:	Amended items must be filed within 10 days of their amendment, along with an explanation. Signature requirements are covered in G and H. Electronic filings of the corrections must be filed with NAIC.
	J	Exceptions from normal filings:	Foreign Companies must provide a written copy of any exemption or extension received from its State of Domicile at least 10 days prior to the filing due date in order to receive such

			from Oklahoma. Domestic Companies must apply prior to December 1 to receive exemption.
	K	Bar Codes (State or NAIC):	Follow the directions in the NAIC Annual Statement Instructions.
	L	Signed Jurat page and Company Seal:	Original (wet) signatures are required on all documents requiring a signature. The Company Seal must be applied to the Jurat Page.
	M	NONE Filings:	“NONE” filings must be made. Failure to file a “NONE” document will be treated as a filing violation. The only exception is the Designation of Agent filing, which is only required if a change has occurred.
	N	Filings new, discontinued or modified materially since last year:	No material changes noted. Group Capital Calculation not yet required for Oklahoma domestic companies. See Note below:
	O	Payments of Licenses, Fees, and Taxes - OPTins	O-1: Include annual license fee, review fee, fire marshal tax, and retaliatory tax if applicable. (OPTins mandated) O-2: For late payment fee, see F above.
	P	Premium Tax Forms:	OPTins mandated, see S below.
	Q	Worksheets:	Oklahoma Premium Tax Credits Worksheet is provided in OPTins to aid in the calculation of Home Office Credit, Historic Rehabilitation Credit, OCIB Credit, and Affordable Housing Credit
	R	State Business Page:	A copy of the State Business Page must accompany the Premium Tax Return. If the State Business Page is “NONE”, then mark and file the page as “NONE”.
	S	OPTins:	Please refer to the OPTins State Participation Page for a list of due dates: http://www.optins.org/state_participation.htm
	T	Holding Company Filings:	ALL Holding Company filings MUST be filed electronically in PDF format in addition to the hard copy filing. The filings should be emailed to: HCAFilings@oid.ok.gov This applies to Forms A, B, C, D, E, F, R, including supplements/ attachments thereto. (The OID firewall limits total email size to 10MB or less. Use of secured website mail is NOT acceptable.) If file is larger than 10MB, for instructions please email: <u>HCAFilings@oid.ok.gov</u>
	U	The electronic directory shall be published on an easily accessible website in a standardized, downloadable, and searchable format.	The first required 2024 Annual Audit will be due in March 2025.

Note:

All statement types (except Title)

- Remove Supplemental Health Care Exhibit Part 3 and Supplemental Health Care Exhibit's Expense Allocation Report. (2022-16BWG)
- Add an exhibit to identify states where the company meets the thresholds to require filing the Market Conduct Annual Statement (MCAS). (2023-02BWG)

All statement types

- Add instructions for the appointed actuary and qualified actuary contacts to the Jurat electronic-only section. (2023-04BWG)

**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 *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 file 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 have chosen 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 the state web site). 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.

w:\qa\blanks\checklists\2020 filings made in 2021\1 hlthcklist_2020_filingsmade2021.docx