

Life, Accident and Health / Fraternal Insurers Checklist

Company Name: _____ NAIC Company Code: _____

Contact: _____ Telephone: _____

Required Filings in the State of: **OKLAHOMA** Filings Made During the Year **2025**

| (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 |
| | 3 | Separate Accounts Annual Statement (8 1/2"x14") | 1 | EO | xxx | 3/1 | NAIC | |
| II. NAIC Supplements | | | | | | | | |
| | 11 | Accident & Health Policy Experience Exhibit | 1 | EO | xxx | 4/1 | NAIC | |
| | 12 | Credit Insurance Experience Exhibit | 1 | EO | xxx | 4/1 | NAIC | |
| | 13 | Health Supplement | 1 | EO | xxx | 3/1 | NAIC | |
| | 14 | Life, Health & Annuity Guaranty Association Assessable Premium Exhibit, Parts 1 and 2 | 1 | EO | xxx | 4/1 | NAIC | |
| | 15 | Long-term Care Experience Reporting Forms | 1 | EO | xxx | 4/1 | NAIC | |
| | 16 | Management Discussion & Analysis | 1 | EO | xxx | 4/1 | Company | |
| | 17 | Market Conduct Annual Statement Premium Exhibit for Year | 1 | EO | xxx | 3/1 | NAIC | |
| | 18 | Medicare Supplement Insurance Experience Exhibit | 1 | EO | xxx | 3/1 | NAIC | |
| | 19 | Medicare Part D Coverage Supplement | 1 | EO | xxx | 3/1, 5/15, 8/15, 11/15 | NAIC | |
| | 20 | Risk-Based Capital Report | 1 | EO | xxx | 3/1 | NAIC | |
| | 21 | Schedule SIS | 1 | N/A | N/A | 3/1 | NAIC | |
| | 22 | Supplemental Compensation Exhibit | 1 | N/A | N/A | 3/1 | NAIC | |
| | 23 | Supplemental Health Care Exhibit (Parts 1 and 2) | 1 | EO | xxx | 4/1 | NAIC | |
| | 24 | Supplemental Investment Risk Interrogatories | 1 | EO | xxx | 4/1 | NAIC | |
| | 25 | Supplemental Schedule O | 1 | EO | xxx | 3/1 | NAIC | |
| | 26 | Supplemental Term and Universal Life Insurance Reinsurance Exhibit | 1 | EO | xxx | 4/1 | NAIC | |
| | 27 | Trusted Surplus Statement | 1 | EO | xxx | 3/1, 5/15, 8/15, 11/15 | NAIC | |
| | 28 | Variable Annuities Supplement | 1 | EO | xxx | 4/1 | NAIC | |
| | 29 | VM 20 Reserves Supplement | 1 | EO | xxx | 3/1 | NAIC | |
| | 30 | Workers' Compensation Carve-Out Supplement | 1 | EO | xxx | 3/1 | NAIC | |
| Actuarial Related Items | | | | | | | | |
| | 31 | Actuarial Certification regarding use 2001 Preferred Class Table | 1 | EO | xxx | 3/1 | Company | |
| | 32 | Actuarial Certification Related Annuity Nonforfeiture Ongoing Compliance for Equity Indexed Annuities | 1 | EO | xxx | 3/1 | Company | |
| | 33 | Actuarial Memorandum Related to Universal Life with Secondary Guarantee Policies required by Actuarial Guideline XXXVIII 8D | 1 | N/A | xxx | 4/30 | Company | |
| | 34 | Actuarial Opinion | 1 | EO | xxx | 3/1 | Company | |
| | 35 | Actuarial Opinion on Separate Accounts Funding Guaranteed Minimum Benefit | 1 | EO | xxx | 3/1 | Company | |
| | 36 | Actuarial Opinion on Synthetic Guaranteed Investment Contracts | 1 | EO | xxx | 3/1 | Company | |
| | 37 | Actuarial Opinion on X-Factors | 1 | EO | xxx | 3/1 | Company | |
| | 38 | Actuarial Opinion required by Modified Guaranteed Annuity Model Regulation | 1 | EO | xxx | 3/1 | Company | |
| | 39 | Request for Life PBR Exemption (if applicable) | 1 | E/O | xxx | Commissioner 7/1 NAIC 8/15 | Company | |

| | | | | | | | | |
|---|-----|--|-----|-----|-----|---------------------------|---------|---|
| | 40 | Executive Summary of the PBR Actuarial Report | 1 | N/A | xxx | 4/1 | Company | |
| | 41 | Life Summary of the PBR Actuarial Report | 1 | N/A | xxx | 4/1 | Company | |
| | 42 | Variable Annuities Summary of the PBR Actuarial Report | 1 | N/A | xxx | 4/1 | Company | |
| | 43 | PBR Actuarial Report (provide upon request) | 1 | N/A | xxx | | Company | |
| | 44 | RAAIS required by Valuation Manual | 1 | N/A | xxx | 4/1 | Company | |
| | 45 | Reasonableness & Consistency of Assumptions Certification required by Actuarial Guideline XXXV | 1 | EO | xxx | 3/1,5/15, 8/15, 11/15 | Company | |
| | 46 | Reasonableness of Assumptions Certification required by Actuarial Guideline XXXV | 1 | EO | xxx | 3/1,5/15, 8/15, 11/15 | Company | |
| | 47 | 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 | |
| | 48 | 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 | |
| | 49 | 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 | |
| | 50 | RBC Certification required under C-3 Phase I | 1 | EO | xxx | 3/1 | Company | |
| | 51 | RBC Certification required under C-3 Phase II | 1 | EO | xxx | 3/1 | Company | |
| | 52 | Statement on non-guaranteed elements - Exhibit 5 Int. #3 | 1 | EO | xxx | 3/1 | Company | |
| | 53 | Statement on par/non-par policies – Exhibit 5 Int. 1&2 | 1 | EO | xxx | 3/1 | Company | |
| 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 | 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 | xxx | EO | xxx | 5/15, 8/15, 11/15 | NAIC | |
| | 70 | Quarterly .PDF Filing | xxx | EO | xxx | 5/15, 8/15, 11/15 | NAIC | |
| | 71 | 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 | |
| | 87 | Notification of Adverse Financial Condition | 1 | N/A | EO | 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 | Varies | 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, L |
| | 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 | Certificate of Valuation | 0 | 0 | EO | 3/1 | State | S |
| | 113 | Agreement and Application Form | EO | 0 | EO | 3/1 | State | S |
| | 114 | Certificate of Compliance of Advertisements | EO | 0 | EO | 3/1 | NAIC | S |
| | 115 | Publication Notice (only CO, GA, IN, ND, and SD) | 0 | 0 | EO | 3/1 | State | S |
| | 116 | Credit Life (Exhibit A) | EO | 0 | EO | 3/1 | State | S |
| | 117 | Uniform Consent to Service of Process (with separate payment) | If Applicable | 0 | If Applicable | 3/1 | State | G, S |

*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.

*****The GCC should ONLY be filed with the lead-state of the insurance group as set forth at the following NAIC URL: https://content.naic.org/public_lead_state_report.htm. The NAIC Model Holding Company Act was drafted with very specific language to make this clear for several reasons. To this end, states should not require the GCC of any foreign groups, and should footnote their checklists, or make insurers aware through some other means the fact that the GCC should only be filed with the lead state of the group.

NOTES AND INSTRUCTIONS

Not All Notes and Instructions Apply to All Statement Types

(A-K apply to all filings)

| | | |
|---|---|--|
| A | For Questions Regarding Required Filings, Contact: | 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: | Original or electronic signatures are acceptable on all filings from domestic companies. Foreign/Alien insurers may submit a photocopy of the original or electronically signed filing. |
| 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): | NAIC Bar Codes are required and should be generated according to NAIC Annual Statement instructions. |
| L | Signed Jurat: Electronic filing | Signed by the President and two principal officers. Domestic: original or electronic signatures Foreign/Alien: photo-copied or electronic signatures are accepted |
| M | NONE filings: | See NAIC Annual Statement Instructions. Blank schedules will not be considered filed. If no entries are to be made, add “None” across the schedule in question or complete appropriate interrogatory of the “Supplemental Exhibits and Schedules Interrogatories” page of the annual statement blank. |
| N | Filings new, discontinued or modified materially since last year: | No material changes noted. Group Capital Calculation not yet required for Oklahoma domestic companies. |

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| 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: HCAFilings@oid.ok.gov |
| U | Electronic Provider Directory: | 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. |

**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 **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.