

## LIFE, ACCIDENT AND HEALTH/FRATERNAL INSURERS

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

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

REQUIRED FILINGS IN THE STATE OF: **\*\*South Dakota\*\*** Filings Made During the Year 2020

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

| (1)<br>Checklist                    | (2)<br>Line # | (3)<br>REQUIRED FILINGS FOR THE ABOVE STATE   | (4)<br>NUMBER OF COPIES* |      |         | (5)<br>DUE DATE           | (6)<br>FORM SOURCE** | (7)<br>APPLICABLE NOTES |
|-------------------------------------|---------------|---|--------------------------|------|---------|---------------------------|----------------------|-------------------------|
|                                     |               |   | Domestic                 |      | Foreign |                           |                      |                         |
|                                     |               |   | State                    | NAIC | State   |                           |                      |                         |
| <b>I. NAIC FINANCIAL STATEMENTS</b> |               |   |                          |      |         |                           |                      |                         |
|                                     | 1             | Annual Statement (8 ½"x14")   | 1                        | EO   | xxx     | 3/1                       | NAIC                 |                         |
|                                     | 1.1           | Printed Investment Schedule detail (Pages E01-E29)<br>Schedule DB, Part E   | 1                        | EO   | xxx     | 3/1                       | NAIC                 |                         |
|                                     | 2             | Quarterly Financial Statement (8 ½" x 14")  | 1                        | EO   | xxx     | 5/15, 8/15, 11/15         | NAIC                 |                         |
|                                     | 3             | Separate Accounts Annual Statement (8 ½"x14")   | 1                        | EO   | xxx     | 3/1                       | NAIC                 |                         |
| <b>II. NAIC SUPPLEMENTS</b>         |               |   |                          |      |         |                           |                      |                         |
|                                     | 11            | Accident & Health Policy Experience Exhibit   | 1                        | EO   | xxx     | 4/1                       | NAIC                 |                         |
|                                     | 12            | Credit Insurance Experience Exhibit   | 1                        | EO   | xxx     | 4/1                       | NAIC                 |                         |
|                                     | 13            | Life, Health & Annuity Guaranty Assessment Base<br>Reconciliation Exhibit   | 1                        | EO   | xxx     | 4/1                       | NAIC                 |                         |
|                                     | 14            | Life, Health & Annuity Guaranty Assessment Base<br>Reconciliation Exhibit Adjustment Form   | 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            | Medicare Supplement Insurance Experience Exhibit  | 1                        | EO   | xxx     | 3/1                       | NAIC                 |                         |
|                                     | 18            | Medicare Part D Coverage Supplement   | 1                        | EO   | xxx     | 3/1, 5/15, 8/15,<br>11/15 | NAIC                 |                         |
|                                     | 19            | Risk-Based Capital Report   | 1                        | EO   | xxx     | 3/1                       | NAIC                 |                         |
|                                     | 20            | Schedule SIS  | 1                        | N/A  | N/A     | 3/1                       | NAIC                 |                         |
|                                     | 21            | Supplemental Compensation Exhibit   | 1                        | N/A  | N/A     | 3/1                       | NAIC                 |                         |
|                                     | 22            | Supplemental Health Care Exhibit (Parts 1, 2 and 3)   | 1                        | EO   | xxx     | 4/1                       | NAIC                 |                         |
|                                     | 23            | Supplemental Health Care Exhibit's Allocation Report  | 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<br>Reinsurance Exhibit   | 1                        | EO   | xxx     | 4/1                       | NAIC                 |                         |
|                                     | 27            | Trusted Surplus Statement   | 1                        | EO   | xxx     | 3/1, 5/15, 8/15,<br>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                 |                         |
| <b>Actuarial Related Items</b>      |               |   |                          |      |         |                           |                      |                         |
|                                     | 31            | Actuarial Certification regarding use 2001 Preferred<br>Class Table   | 1                        | EO   | xxx     | 3/1                       | Company              |                         |
|                                     | 32            | Actuarial Certification Related Annuity Nonforfeiture<br>Ongoing Compliance for Equity Indexed Annuities                          | 1                        | EO   | xxx     | 3/1                       | Company              |                         |
|                                     | 33            | Actuarial Certification Related to Hedging required by<br>Actuarial Guideline XLIII   | 1                        | EO   | xxx     | 3/1                       | Company              |                         |
|                                     | 34            | Actuarial Certification Related to Reserves required<br>by Actuarial Guideline XLIII  | 1                        | EO   | xxx     | 3/1                       | Company              |                         |
|                                     | 35            | Actuarial Memorandum Related to Universal Life<br>with Secondary Guarantee Policies required by<br>Actuarial Guideline XXXVIII 8D | 1                        | N/A  | xxx     | 4/30                      | Company              |                         |
|                                     | 36            | Actuarial Opinion   | 1                        | EO   | xxx     | 3/1                       | Company              |                         |
|                                     | 37            | Executive Summary of the PBR Actuarial Report (if<br>VM early adopted)  | 1                        | N/A  | xxx     | 4/1                       | Company              |                         |
|                                     | 38            | Actuarial Opinion on Separate Accounts Funding<br>Guaranteed Minimum Benefit  | 1                        | EO   | xxx     | 3/1                       | Company              |                         |
|                                     | 39            | Actuarial Opinion on Synthetic Guaranteed<br>Investment Contracts   | 1                        | EO   | xxx     | 3/1                       | Company              |                         |
|                                     | 40            | Actuarial Opinion on X-Factors  | 1                        | EO   | xxx     | 3/1                       | Company              |                         |
|                                     | 41            | Actuarial Opinion required by Modified Guaranteed<br>Annuity Model Regulation   | 1                        | EO   | xxx     | 3/1                       | Company              |                         |
|                                     | 42            | Financial Officer Certification Related to Clearly<br>Defined Hedging Strategy required by Actuarial<br>Guideline XLIII           | 1                        | EO   | xxx     | 3/1                       | Company              |                         |

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|------------------|---------------|--|--------------------------|------|---------|-------------------------------|----------------------|-------------------------|
|                  |               |  | Domestic                 |      | Foreign |                               |                      |                         |
|                  |               |  | State                    | NAIC | State   |                               |                      |                         |
|                  | 43            | Life PBR Exemption (formerly Companywide Exemption)  | 1                        | E/O  | xxx     | Commissioner<br>7/1 NAIC 8/15 | Company              |                         |
|                  | 44            | Management Certification that the Valuation Reflects Management's Intent required by Actuarial Guideline XLIII                 | 1                        | EO   | xxx     | 3/1                           | Company              |                         |
|                  | 45            | RAAIS required by <i>Valuation Manual</i>  | 1                        | N/A  | xxx     | 4/1                           | Company              |                         |
|                  | 46            | Reasonableness & Consistency of Assumptions Certification required by Actuarial Guideline XXXV                                 | 1                        | EO   | xxx     | 3/1,5/15, 8/15,<br>11/15      | Company              |                         |
|                  | 47            | Reasonableness of Assumptions Certification required by Actuarial Guideline XXXV   | 1                        | EO   | xxx     | 3/1,5/15, 8/15,<br>11/15      | Company              |                         |
|                  | 48            | Reasonableness & Consistency of Assumptions Certification required by Actuarial Guideline XXXVI (Updated Average Market Value) | 1                        | EO   | xxx     | 3/1,5/15, 8/15,<br>11/15      | Company              |                         |
|                  | 49            | Reasonableness & Consistency of Assumptions Certification required by Actuarial Guideline XXXVI (Updated Market Value)         | 1                        | EO   | xxx     | 3/1,5/15, 8/15,<br>11/15      | Company              |                         |
|                  | 50            | Reasonableness of Assumptions Certification for Implied Guaranteed Rate Method required by Actuarial Guideline XXXVI           | 1                        | EO   | xxx     | 3/1,5/15, 8/15,<br>11/15      | Company              |                         |
|                  | 51            | RBC Certification required under C-3 Phase I   | 1                        | EO   | xxx     | 3/1                           | Company              |                         |
|                  | 52            | RBC Certification required under C-3 Phase II  | 1                        | EO   | xxx     | 3/1                           | Company              |                         |
|                  | 53            | Statement on non-guaranteed elements - Exhibit 5 Int. #3   | 1                        | EO   | xxx     | 3/1                           | Company              |                         |
|                  | 54            | Statement on par/non-par policies – Exhibit 5 Int. 1&2   | 1                        | EO   | xxx     | 3/1                           | Company              |                         |
|                  |               | <b>III. ELECTRONIC FILING REQUIREMENTS</b>   |                          |      |         |                               |                      |                         |
|                  | 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                 |                         |
|                  |               | <b>IV. AUDIT/INTERNAL CONTROL RELATED REPORTS</b>  |                          |      |         |                               |                      |                         |
|                  | 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     |                               | 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     |                               | 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  | N/A     |                               | Company              |                         |
|                  | 88            | Relief from the five-year rotation requirement for lead audit partner  | 1                        | EO   | xxx     | 3/1                           | Company              |                         |
|                  | 89            | Relief from the one-year cooling off period for independent CPA  | 1                        | EO   | xxx     | 3/1                           | Company              |                         |
|                  | 90            | Relief from the Requirements for Audit Committees  | 1                        | EO   | xxx     | 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</b>   |                          |      |         |                               |                      |                         |
|                  | 101           | Corporate Governance Annual Disclosure***  | 1                        | 0    | xxx     | 6/1                           | Company              |                         |
|                  | 102           | Filings Checklist (with Column 1 completed)  | xxx                      | 0    | xxx     |                               | State                |                         |
|                  | 103           | Form B-Holding Company Registration Statement  | 1                        | 0    | xxx     | 7/1                           | Company              | Domestic Only           |
|                  | 104           | Form F-Enterprise Risk Report ****   | 1                        | 0    | xxx     | 7/1                           | Company              | Domestic Only           |
|                  | 105           | ORSA*****  | 1                        | 0    | xxx     | 7/1                           | Company              | Domestic Only           |

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|------------------|---------------|---|--------------------------|------|---------|-------------------------|----------------------|---------------------------|
|                  |               |   | Domestic                 |      | Foreign |                         |                      |                           |
|                  |               |   | State                    | NAIC | State   |                         |                      |                           |
|                  | 106           | Premium Tax   | 1                        | 0    | 1       | 3/1                     | State                | C, D, E, F, N, P, R, S, T |
|                  | 107           | State Filing Fees Mailing Address for Premium Tax Payments & Vouchers | 1                        | 0    | 1       | 3/1                     | State                | D                         |
|                  | 108           | Signed Jurat  | 1                        | 0    | xxx     |                         | NAIC                 | Domestic Only             |
|                  | 109           | State Page  | 1                        | 0    | 1       | 3/1                     | State                | R                         |
|                  | 110           | Schedule T  | 1                        | 0    | 1       | 3/1                     | State                | R                         |
|                  | 111           | Statement of Deposit  | 1                        | 0    | xxx     | 3/1                     | State                | Domestic Only             |
|                  | 112           | Quarterly Payment Voucher   | 1                        | 0    | 1       | 4/30, 7/31, 10/31, 1/31 | State                | D, S                      |
|                  | 113           | Publication Statement   | 1                        | 0    | 1       | 3/1                     | NAIC                 | T                         |
|                  |               |   |                          |      |         |                         |                      |                           |

\*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:  | Johanna Nickelson<br><a href="mailto:Johanna.Nickelson@state.sd.us">Johanna.Nickelson@state.sd.us</a><br>605-773-3563   |  |
| B | Mailing Address:  | South Dakota Division of Insurance<br>124 S. Euclid Ave., 2 <sup>nd</sup> Floor<br>Pierre, SD 57501   |  |
| C | Premium Tax Forms filed Electronically on TriTech website:  | <a href="http://tritechsoft.com/efilenetsd/efilenetsd/efileDefaultSD.aspx">http://tritechsoft.com/efilenetsd/efilenetsd/efileDefaultSD.aspx</a>   |  |
| D | Mailing Address for Premium Tax Payments:   | South Dakota Dept. of Revenue<br>Anderson Bldg., Mail Code 5055<br>445 E. Capitol Avenue<br>Pierre, SD 57501  |  |
| E | Delivery Instructions:  | Postmarked NO LATER than March 1 <sup>st</sup> or a penalty will apply.<br>No Exceptions  |  |
| F | Late Premium Tax Filings:   | A penalty of 1.5% will apply on premium tax fees postmarked after March 1st   |  |
| G | Original Signatures:  | Not Required  |  |
| H | Signature/Notarization/Certification:   |   |  |
| I | Amended Premium Tax Filings:<br>Submit through TriTech  | <a href="http://tritechsoft.com/efilenetsd/efilenetsd/efileDefaultSD.aspx">http://tritechsoft.com/efilenetsd/efilenetsd/efileDefaultSD.aspx</a>   |  |
| J | Exceptions from normal filings:   |   |  |
| K | Bar Codes (State or NAIC):  |   |  |
| L | Signed Jurat:   | Domestic Only   |  |
| M | NONE Filings:   |   |  |
| N | Filings new, discontinued or modified materially since last year: 2019 Premium Tax Forms-Filed Electronically Only  | 2019 Year-End Returns Must be Filed Electronically:<br><a href="http://tritechsoft.com/efilenetsd/efilenetsd/efileDefaultSD.aspx">http://tritechsoft.com/efilenetsd/efilenetsd/efileDefaultSD.aspx</a>  |  |
| P | FOREIGN Companies are not required to file Annual Statement   | Foreign Companies are not required to file Annual Statements  |  |
| R | Electronically attach both the State Page and Schedule T to the Premium Tax Return. Do Not Send Under Separate Cover  | <a href="http://tritechsoft.com/efilenetsd/efilenetsd/efileDefaultSD.aspx">http://tritechsoft.com/efilenetsd/efilenetsd/efileDefaultSD.aspx</a>   |  |
| S | If previous tax year liability exceeds \$5000, then quarterly tax payments are required.  | Due Dates:<br>4/30, 7/31, 10/31, 1/31   |  |
| T | Publication Statement: Submit to SD Newspaper Assn.<br>File electronically: <a href="https://www.sdna.com/life">https://www.sdna.com/life</a> and <a href="https://www.sdna.com/firecas">https://www.sdna.com/firecas</a><br><br>Note: Do Not Send to the SD Division of Insurance. | List of Companies required to file can be found on DLR website:<br><a href="https://dlr.sd.gov/insurance/companies/filing_s_forms.aspx">https://dlr.sd.gov/insurance/companies/filing_s_forms.aspx</a><br>Note: Not all companies are required to file the publication statement. |  |

**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.

w:\qa\blanks\checklists\2018 filings made in 2019\3 lifecklist\_2018\_filingsmade2019.docx