

**LIFE, ACCIDENT AND HEALTH INSURERS**

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

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

REQUIRED FILINGS IN THE STATE OF: Nebraska Filings Made During the Year 2012

(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			
<b>I. NAIC FINANCIAL STATEMENTS</b>								
	1	Annual Statement (8 1/2"x14")	1	EO	xxx	3/1	NAIC	F, G
	1.1	Printed Investment Schedule detail (Pages E01-E27)	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
	3	Separate Accounts Annual Statement (8 1/2"x14")	1	EO	xxx	3/1	NAIC	
<b>II. NAIC SUPPLEMENTS</b>								
	10	Accident & Health Policy Experience Exhibit	1	EO	xxx	4/1	NAIC	
	11	Actuarial Certification Related Annuity Nonforfeiture Ongoing Compliance for Equity Indexed Annuities	0	EO	xxx	3/1	Company	P
	12	Actuarial Certification Related to Hedging required by Actuarial Guideline XLIII	1	EO	xxx	3/1	Company	
	13	Actuarial Certification Related to Reserves required by Actuarial Guideline XLIII	1	EO	xxx	3/1	Company	
	14	Actuarial Certification regarding use 2001 Preferred Class Table	1	EO	xxx	3/1	Company	
	15	Actuarial Opinion	1	EO	xxx	3/1	Company	G
	16	Actuarial Opinion on X-Factors	1	EO	xxx	3/1	Company	
	17	Actuarial Opinion on Separate Accounts Funding Guaranteed Minimum Benefit	0	EO	xxx	3/1	Company	Q
	18	Actuarial Opinion on Synthetic Guaranteed Investment Contracts	0	EO	xxx	3/1	Company	R
	19	Actuarial Opinion required by Modified Guaranteed Annuity Model Regulation	0	EO	xxx	3/1	Company	S
	20	Analysis of Annuity Operations by Lines of Business	1	EO	xxx	4/1	NAIC	
	21	Analysis of Increase in Annuity Reserves During Year	1	EO	xxx	4/1	NAIC	
	22	Credit Insurance Experience Exhibit	1	EO	xxx	4/1	NAIC	
	23	Financial Officer Certification Related to Clearly Defined Hedging Strategy required by Actuarial Guideline XLIII	1	EO	xxx	3/1	Company	
	24	Health Care Exhibit (Parts 1, 2 and 3) Supplement	1	EO	xxx	4/1	NAIC	
	25	Health Care Exhibit's Allocation Report Supplement	1	EO	xxx	4/1	NAIC	
	26	Interest Sensitive Life Insurance Products Report	1	EO	xxx	4/1	NAIC	
	27	Investment Risk Interrogatories	1	EO	xxx	4/1	NAIC	
	28	Life, Health & Annuity Guaranty Assessment Base Reconciliation Exhibit	1	EO	xxx	4/1	NAIC	
	29	Life, Health & Annuity Guaranty Assessment Base Reconciliation Exhibit Adjustment Form	1	EO	xxx	4/1	NAIC	
	30	Long-term Care Experience Reporting Forms	1	EO	xxx	4/1	NAIC	
	31	Management Certification that the Valuation Reflects Management's Intent required by Actuarial Guideline XLIII	1	EO	xxx	3/1	Company	
	32	Management Discussion & Analysis	1	EO	xxx	4/1	Company	
	33	Medicare Supplement Insurance Experience Exhibit	1	EO	xxx	3/1	NAIC	
	34	Medicare Part D Coverage Supplement	1	EO	xxx	3/1, 5/15, 8/15, 11/15	NAIC	
	35	Reasonableness of Assumptions Certification required by Actuarial Guideline XXXV	1	EO	xxx	3/1,5/15, 8/15, 11/15		
	36	Reasonableness & Consistency of Assumptions Certification required by Actuarial Guideline XXXV	1	EO	xxx	3/1,5/15, 8/15, 11/15	Company	
	37	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	
	38	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	
	39	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	
	40	Risk-Based Capital Report	1	EO	xxx	3/1	NAIC	G, H
	41	RBC Certification required under C-3 Phase I	1	EO	xxx	3/1	Company	
	42	RBC Certification required under C-3 Phase II	1	EO	xxx	3/1	Company	
	43	Schedule SIS	1	N/A	N/A	3/1	NAIC	
	44	Statement on non-guaranteed elements - Exhibit 5 Int. #3	1	EO	xxx	3/1	Company	
	45	Statement on par/non-par policies - Exhibit 5 Int. 1&2	1	EO	xxx	3/1	Company	

46	Supplemental Compensation Exhibit	1	N/A	1	3/1	NAIC	<b>F, O</b>
47	Supplemental Schedule O	1	EO	xxx	3/1	NAIC	
48	Trusteed Surplus Statement	1	EO	xxx	3/1, 5/15, 8/15, 11/15	NAIC	
49	Workers' Compensation Carve-Out Supplement	1	EO	xxx	3/1	NAIC	
<b>III. ELECTRONIC FILING REQUIREMENTS</b>							
50	Annual Statement Electronic Filing	xxx	1	xxx	3/1	NAIC	
51	March .PDF Filing	xxx	1	xxx	3/1	NAIC	
52	Risk-Based Capital Electronic Filing	xxx	1	N/A	3/1	NAIC	
53	Risk-Based Capital .PDF Filing	xxx	1	N/A	3/1	NAIC	
54	Separate Accounts Electronic Filing	xxx	1	xxx	3/1	NAIC	
55	Separate Accounts .PDF Filing	xxx	1	xxx	3/1	NAIC	
56	Supplemental Electronic Filing	xxx	1	xxx	4/1	NAIC	
57	Supplemental .PDF Filing	xxx	1	xxx	4/1	NAIC	
58	Quarterly Statement Electronic Filing	xxx	1	xxx	5/15, 8/15, 11/15	NAIC	
59	Quarterly .PDF Filing	xxx	1	xxx	5/15, 8/15, 11/15	NAIC	
60	June .PDF Filing	xxx	1	xxx	6/1	NAIC	
<b>IV. AUDIT/INTERNAL CONTROL RELATED REPORTS</b>							
71	Accountants Letter of Qualifications	1	EO	N/A	6/1	Company	
72	Audited Financial Reports	1	EO	xxx	6/1	Company	<b>T</b>
73	Audited Financial Reports Exemption Affidavit	0	N/A	N/A		Company	
74	Communication of Internal Control Related Matters Noted in Audit	1	N/A	N/A	8/1	Company	
75	Independent CPA (change)	1	N/A	N/A		Company	<b>T</b>
76	Management's Report of Internal Control Over Financial Reporting	1	N/A	N/A	8/1	Company	<b>T</b>
77	Notification of Adverse Financial Condition	1	N/A	N/A		Company	
78	Request for Exemption to File	1	N/A	N/A		Company	
79	Relief from the five-year rotation requirement for lead audit partner	1	EO	N/A	3/1	Company	<b>T</b>
80	Relief from the one-year cooling off period for independent CPA	1	EO	N/A	3/1	Company	<b>T</b>
81	Relief from the Requirements for Audit Committees	1	EO	N/A	3/1	Company	<b>T</b>
<b>V. STATE REQUIRED FILINGS</b>							
101	<a href="#">Annual Premium Tax Return</a>	1	0	1	3/1	State	<b>F</b>
102	Annual Statement Page 24, Direct Business Page for NE	0	0	1	3/1	NAIC	<b>U</b>
103	Annual Statement Schedule T Page (Page 48)	0	0	1	3/1	NAIC	<b>U</b>
104	Certificate of Compliance, Deposit, Valuation	0	0	0		State	
105	<a href="#">Comprehensive Health Insurance Pool</a>	1	0	1	4/1	State	
106	Filings Checklist (with Column 1 completed)	0	0	0		State	
107	<a href="#">Fraud Contact Form</a>	1	0	1	3/1	State	<b>V</b>
108	Holding Company Registration Statement	2	0	N/A	5/1	Company	<b>W</b>
109	<a href="#">Nebraska Small Employer Reinsurance Program</a>	1	0	1	4/15	State	
110	<a href="#">Quarterly Premium Tax Return</a>	1	0	1	4/15, 6/15, 9/15	State	<b>F</b>
111	Regulatory Asset Adequacy Issues Summary (RAAIS) for Domestic and <b>Accredited Reinsurers</b>	1	0	0	3/15	Company	<b>G, N, X</b>
112	Signed Jurat	xxx	0	xxx	3/1	NAIC	<b>L</b>
113	State Filing Fees	\$400	0	\$400	3/1	State	<b>C</b>
114	Statement of Actuarial Opinion for Interest Indexed Universal Life	1	0	1	3/1	Company	<b>Y</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.

Life		<b>NOTES AND INSTRUCTIONS (A-K APPLY TO ALL FILINGS)</b>	
	A	Required Filings Contact Person:	Annual Statement & Related Supplemental Filings: James G. Nixon, Chief Examiner (402) 471-4734 <a href="mailto:Jim.Nixon@nebraska.gov">Jim.Nixon@nebraska.gov</a>  Premium Taxes: Martha Hettenbaugh (402) 471-4671 <a href="mailto:Martha.Hettenbaugh@nebraska.gov">Martha.Hettenbaugh@nebraska.gov</a>
	B	Mailing Address:	<b>Overnight Mail: Use street address</b> Nebraska Department of Insurance 941 O. Street, Suite 400 Lincoln, NE 68508  <b>Postal Service Address:</b> Nebraska Department of Insurance PO Box 82089 Lincoln, NE 68501-2089
	C	Mailing Address for Filing Fees:	Same as above. See Premium Tax Return for additional fees.
	D	Mailing Address for Premium Tax Payments:	Same as above.
	E	Delivery Instructions:	All filings must be physically received by the Department no later than the indicated due date. If the due date falls on a weekend or holiday, then the deadline is extended to the next business day.
	F	Late Filings:	Insurers who fail to pay any premium or retaliatory tax when due shall pay interest at the rate of five percent.  A forfeiture of \$100 per day will be imposed for late filing of the Annual Statement, supplemental compensation exhibit, and other supplemental filings. In addition, the Director may suspend or refuse to renew the company's certificate of authority until such filings are made.
	G	Original Signatures:	Original signatures required on <b>all filings</b> from domestic companies.  Signatures should be in a colored ink that can easily be determined to be an original and not a copy.
	H	Signature/Notarization/Certification:	Most corporate records (Articles of Incorporation and By-laws) identify the Executive Corporate Officers. In most cases, this consists of the President, Treasurer and Secretary. The corporate records give the authority to these Executive Officers to operate the company and will define their duties/functions/responsibilities/obligations as well. The Jurat Page should reflect these Executive Officers. Since the Executive Officers are given the authority under corporate records, they should sign the Jurat Page of the statement. The Annual Statement instructions require that if these officers are incapacitated or not available due to a personal emergency, the company should contact the Department for direction as to whom should sign the Jurat Page.  RBC Jurat Page must contain same signatures as found on the Annual Statement Jurat Page.
	I	Amended Filings:	Insurers must file amended items within 10 days of their amendment, along with an explanation of the amendments. If there are signature requirements for the original filing, same should be followed for any amendment.
	J	Exceptions from normal filings:	Extensions, not to exceed thirty days, for filing the Annual Statement may be granted for good and sufficient cause. See <u>Neb.Rev.Stat.</u> §44-322.

K	Bar Codes (State or NAIC):	NAIC bar codes <u>must</u> be placed on all filings. Please follow the instructions in the NAIC Annual Statement Instructions.
L	Signed Jurat:	See Note H
M	NONE Filings:	See NAIC Annual Statement Instructions.
N	Filings new, discontinued or modified materially since last year:	Regulatory Asset Adequacy Issues Summary (RAAIS) is a required filing from Accredited Reinsurers.
O	Supplemental Compensation Exhibit	The Supplemental Compensation Exhibit is a <b>mandatory filing</b> for both foreign and domestic companies. See <u>Neb.Rev.Stat. §44-322</u> . The exhibit must be filed even if no salaries were paid by marking “NONE”.
P	Actuarial Certification Related Annuity Nonforfeiture Ongoing Compliance for Equity Indexed Annuities	Nebraska has <b>not</b> adopted Model Regulation 806 and does <b>not</b> require an actuarial certification regarding compliance of equity indexed annuities.
Q	Actuarial Opinion on Separate Accounts Funding Guaranteed Minimum Benefit	Nebraska has <b>not</b> adopted Model Regulation 200 and does <b>not</b> require an actuarial opinion regarding Separate Accounts Funding Guaranteed Minimum Benefits.
R	Actuarial Opinion on Synthetic Guaranteed Investment Contracts	NE Title 210, Chapter 80, Synthetic Guaranteed Investment Contracts does <b>not</b> require an actuarial opinion.
S	Actuarial Opinion Required by Modified Guaranteed Annuity Model Regulation	Nebraska has <b>not</b> adopted Model Regulation 255 and does <b>not</b> require an actuarial opinion regarding Modified Guaranteed Annuities.
T	Audited Financial Reports	<p>N.A.C., Title 210, Chapter 56 – “Annual Audited Financial Reports” was amended with an implementation date of March 7, 2009.</p> <p><u>Checklist Line # 72:</u> §005.06 requires the Annual Audited Financial Report to include a reconciliation if there are differences between the audited statutory financial statements and the annual statement filed pursuant to <u>NEB.REV.STAT. §44-322</u>. This reconciliation needs to include a written description of the nature of these differences. The Department will consider the filing incomplete if there are differences and a reconciliation and descriptions are not included or inadequate. The reconciliation and descriptions need to make “all” changes fully and clearly understandable as to why the change was made and by what amount “each” line item was changed. This requirement applies to changes to both current year and prior year amounts. Also, the Department will expect correspondence from the Company disclosing whether they intend to amend the Annual Statement to agree with the audited changes.</p> <p><u>Checklist Line #75:</u> Designation &amp; awareness letter only applicable when first subject to the Rule or if there is a change in independent CPA. Section 006.03 requires notification within 5 days if independent CPA is dismissed or resigns. A separate letter within 10 days should disclose any disagreements, followed by a response from the former independent CPA whether they agree.</p> <p><u>Checklist Line # 76:</u> “Management’s report of internal control over financial reporting” is required to be filed from insurers with annual direct written and assumed premiums ≥ \$500 million, excluding reinsured crop and flood. This requirement may be satisfied by filing a SEC Section 404 Report plus an addendum, as explained in Section 016.03. Insurers in any RBC level event or in a hazardous condition may also be required to file.</p> <p><u>Checklist Line # 79:</u> §007.04 allows an insurer to make application, at least 30 days prior to year-end, for relief from the five-year rotation requirement for lead audit partner.</p> <p><u>Checklist Lines # 79, 80, 81:</u> §007.04, §007.12 and §014.08 require that any approvals for relief from: the five-year rotation requirement for lead</p>

			audit partner; the one-year cooling off period for independent CPA; and the requirements for audit committees be filed with the Annual Statement. Non-domestics need only file electronically with the NAIC
	U	Direct Business Page and Schedule T	Nebraska requires only one copy of the Direct Business Page for NE, and one copy of Schedule T for premium tax audit purposes. <b>Please attach to premium tax return.</b>
	V	Fraud Contact Form	The form can be submitted in hard copy with the premium tax return , or the company can complete the PDF form located at <a href="http://www.doi.ne.gov/fraud/fraudcon.pdf">http://www.doi.ne.gov/fraud/fraudcon.pdf</a> and e-mail the form to the Fraud Divisional e-mail account at <a href="mailto:DOI.FraudPrevention@nebraska.gov">DOI.FraudPrevention@nebraska.gov</a> .
	W	Holding Company Registration Statement	<b>Registration Statement:</b> Send one hard copy to Terry Sindelar, Company Administrator and one electronic copy in PDF format to <a href="mailto:DOI.HoldingCompany@Nebraska.gov">DOI.HoldingCompany@Nebraska.gov</a>  <b>Dividend Notices:</b> Electronic notices are to be sent to both <a href="mailto:Terry.Sindelar@Nebraska.gov">Terry.Sindelar@Nebraska.gov</a> and <a href="mailto:Jeff.Green@Nebraska.gov">Jeff.Green@Nebraska.gov</a> , followed by a hard copy mailed to the Director.  Any questions, contact Terry Sindelar at <a href="mailto:Terry.Sindelar@Nebraska.gov">Terry.Sindelar@Nebraska.gov</a> or (402) 471-0373.
	X	Regulatory Asset Adequacy Issues Summary	See NE. Title 210, Chapter 69, Section 007.01(E) Filing is required from Accredited Reinsurers and Domestic Companies Send to Attn: Chief Examiner
	Y	Actuarial Opinion for Interest Indexed Universal Life	See Chapter 40, Section 010.02 of the Nebraska Department Insurance Regulations.

**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 include filing via the Internet or via diskette with the NAIC. Companies that file with the NAIC via the Internet are not required to submit diskettes 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 mailing 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 (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.