

HEALTH ENTITIES

COMPANY NAME: _____ NAIC Company Code: _____
 Contact: _____ Telephone: _____
 REQUIRED FILINGS IN THE STATE OF: Nebraska Filings Made During the Year 2010

(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			
I. NAIC FINANCIAL STATEMENTS								
	1	Annual Statement (8 1/2"X14")	1	EO	xxx	3/1	NAIC	F
	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	
II. NAIC SUPPLEMENTS								
	10	Accident & Health Policy Experience Exhibit	1	EO	xxx	4/1	NAIC	
	11	Actuarial Opinion	1	EO	xxx	3/1	Company	
	12	Investment Risk Interrogatories	1	EO	xxx	4/1	NAIC	
	13	Life Supplemental Data due March 1	1	EO	xxx	3/1	NAIC	
	14	Life Supp Statement non-guaranteed elements –Exh 5, Int. #3	1	EO	xxx	3/1	Company	
	15	Life Supp Statement on par/non-par policies – Exh 5 Int. 1.1	1	EO	xxx	3/1	Company	
	16	Life Supplemental Data due April 1	1	EO	xxx	4/1	NAIC	
	17	Long-term Care Experience Reporting Forms	1	EO	xxx	4/1	NAIC	
	18	Management Discussion & Analysis	1	EO	xxx	4/1	Company	
	19	Medicare Supplement Insurance Experience Exhibit	1	EO	xxx	3/1	NAIC	
	20	Medicare Part D Coverage Supplement	1	EO	xxx	3/1, 5/15, 8/15, 11/15	NAIC	
	21	Property/Casualty Supplement due March 1	1	EO	xxx	3/1	NAIC	
	22	Property/Casualty Supplement due April 1	1	EO	xxx	4/1	NAIC	
	23	Risk-Based Capital Report	1	EO	xxx	3/1	NAIC	H
	24	Schedule SIS	1	N/A	N/A	3/1	NAIC	
	25	Supplemental Compensation Exhibit	1	N/A	1	3/1	NAIC	F, O
III. ELECTRONIC FILING REQUIREMENTS								
	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	Supplemental Electronic Filing	xxx	1	xxx	4/1	NAIC	
	55	Supplemental .PDF Filing	xxx	1	xxx	4/1	NAIC	
	56	June .PDF Filing	xxx	1	xxx	6/1	NAIC	
	57	Quarterly Electronic Filing	xxx	1	xxx	5/15, 8/15, 11/15	NAIC	
	58	Quarterly .PDF Filing	xxx	1	xxx	5/15, 8/15, 11/15	NAIC	
IV. AUDITED FINANCIAL STATEMENTS								
	71	Accountants Letter of Qualifications	1	EO	N/A	6/1	Company	
	72	Audited Financial Statements	1	EO	xxx	6/1	Company	P
	73	Audited Financial Statements Exemption Affidavit	0	N/A	N/A		Company	
	74	Designation of Independent CPA	1	N/A	N/A		Company	P
	75	Notification of Adverse Financial Condition	1	N/A	N/A		Company	P
	76	Report of Significant Deficiencies in Internal Controls	1	N/A	N/A	8/1	Company	P
	77	Request for Exemption to File	1	N/A	N/A	5/1	Company	
V. STATE REQUIRED FILINGS								
	101	Annual Premium Tax Return	1	0	1	3/1	State	F
	102	Annual Statement Page 29, Direct Business in NE	0	0	1	3/1	NAIC	Q
	103	Annual Statement Schedule T Page	0	0	1	3/1	NAIC	Q
	104	Comprehensive Health Insurance Pool	1	0	1	4/1	State	
	105	Filings Checklist (with Column 1 completed)	0	0	0		State	
	106	Fraud Contact Form	1	0	1	3/1	State	
	107	Holding Company Registration Statement	2	0	N/A	5/1	Company	R
	108	NE Small Employer Health Reinsurance Program	1	0	1	4/15	State	
	109	Quarterly Premium Tax Return	1	0	1	4/15, 6/15, 9/15	State	F
	110	Signed Jurat	xxx	xxx	0		NAIC	
	111	State Filing Fees	\$400	0	\$400	3/1	State	C

*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.

Health	NOTES AND INSTRUCTIONS (A-K APPLY TO ALL FILINGS)	
A	Required Filings Contact Person:	Annual Statement & Related Supplemental Filings: James G. Nixon, Chief Examiner (402) 471-2201 Jim.Nixon@nebraska.gov Premium Taxes: Martha Hettenbaugh (402) 471-2201 Martha.Hettenbaugh@nebraska.gov
B	Mailing Address:	Nebraska Department of Insurance 941 "O" Street, Suite 400 Lincoln, NE 68508
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 all filings from domestic companies.
H	Signature/Notarization/Certification:	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. No extension may be granted for payment of premium tax.
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:	
M	NONE Filings:	See NAIC Annual Statement Instructions.
N	Filings new, discontinued or modified materially since last year:	The Life Insurance & Annuities Advertising Certificate is no longer required.
O	Supplemental Compensation Exhibit	The Supplemental Compensation Exhibit is a mandatory filing 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	Audited Financial Statements	<u>Checklist Line # 72:</u> N.A.C., Title 210, Chapter 56, §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. <u>Checklist Line #74:</u> Designation & awareness letter only applicable when first subject to the Rule or if there is a change in CPA. <u>Checklist Line #75:</u> Notification of Adverse Financial Condition must be forwarded to the Department within five business days of receipt of such report. <u>Checklist Line # 76:</u> N.A.C., Title 210, Chapter 56 – "Annual Audited Financial Reports" was amended with an implementation date of March 7, 2009. In addition

			to the annual audited financial report, Section 011 requires each insurer to furnish the Director with a written communication as to any unremediated material weaknesses in its internal control over financial reporting noted during the audit. If no unremediated material weaknesses were noted, the communication should so state. This communication is to be prepared by the accountant within 60 days of the filing of the audited report.
	Q	Direct Business Page and Schedule T	Nebraska requires only 1 copy of the Direct Business Page for NE, and 1 copy of Schedule T for premium tax purposes
	R	Holding Company Registration Statement	HMO' are exempt from this filing. Required filers should send one hard copy and one electronic copy in PDF format to DOI.HoldingCompany@Nebraska.gov Any questions, contact Terry Sindelar, Company Administrator, at Terry.Sindelar@Nebraska.gov or (402) 471-0373

**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 filing 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 *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 (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 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.