

LIFE, ACCIDENT AND HEALTH INSURERS

COMPANY NAME: _____ **NAIC Company Code:** _____
Contact: _____ **Telephone:** _____

REQUIRED FILINGS IN THE STATE OF: Nebraska **Filings Made During the Year 2009**

(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	
3		Separate Accounts Annual Statement (8 1/2"x14")	1	EO	xxx	3/1	NAIC	
II. NAIC SUPPLEMENTS								
10		Accident & Health Policy Experience Exhibit	1	EO	xxx	4/1	NAIC	
11		Actuarial Certification Related Annuity Nonforfeiture Compliance	1	EO	0	3/1	Company	
12		Actuarial Opinion on X-Factors	1	EO	0	3/1	Company	
13		Actuarial Opinion on Separate Accounts Funding	1	EO	0	3/1	Company	
14		Actuarial Opinion on Synthetic Guaranteed Investment Contracts	1	EO	0	3/1	Company	
15		Credit Insurance Experience Exhibit	1	EO	xxx	4/1	NAIC	
16		Interest Sensitive Life Insurance Products Report	1	EO	xxx	4/1	NAIC	
17		Investment Risk Interrogatories	1	EO	xxx	4/1	NAIC	
18		Life, Health & Annuity Guaranty Assessment Base Reconciliation Exhibit	1	EO	xxx	4/1	NAIC	
19		Life, Health & Annuity Guaranty Assessment Base Reconciliation Exhibit Adjustment Form	1	EO	xxx	4/1	NAIC	
20		Long-term Care Experience Reporting Forms	1	EO	xxx	4/1	NAIC	
21		Management Discussion & Analysis	1	EO	xxx	4/1	Company	
22		Medicare Supplement Insurance Experience Exhibit	1	EO	xxx	3/1	NAIC	
23		Medicare Part D Coverage Supplement	1	EO	xxx	3/1, 5/15, 8/15, 11/15	NAIC	
24		Reasonableness of Assumptions Certification	1	EO	xxx	3/1,5/15, 8/15, 11/15	Company	
25		Reasonableness & Consistency of Assumptions Cert.	1	EO	xxx	3/1,5/15, 8/15, 11/15	Company	
26		Reasonableness of Assumptions Cert. for Implied Guaranteed Rate Method	1	EO	xxx	3/1,5/15, 8/15, 11/15	Company	
27		Reasonableness & Consistency of Assumptions Cert. (Updated Average Market Value)	1	EO	xxx	3/1,5/15, 8/15, 11/15	Company	
28		Reasonableness & Consistency of Assumptions Cert. (Updated Market Value)	1	EO	xxx	3/1,5/15, 8/15, 11/15	Company	
29		Risk-Based Capital Report	1	EO	N/A	3/1	NAIC	
30		RBC Certification required under C-3 Phase I	1	EO	N/A	3/1	Company	
31		RBC Certification required under C-3 Phase II	1	EO	N/A	3/1	Company	
32		Schedule SIS	1	N/A	N/A	3/1	NAIC	
33		Statement of Actuarial Opinion	1	EO	xxx	3/1	Company	
34		Statement on non-guaranteed elements - Exhibit 5 Int. #3	1	EO	xxx	3/1	Company	
35		Statement on par/non-par policies - Exhibit 5 Int. 1.1	1	EO	xxx	3/1	Company	
36		Supplemental Compensation Exhibit	1	N/A	1	3/1	NAIC	F, O
37		Supplemental Schedule O	1	EO	xxx	3/1	NAIC	
38		Trusted Surplus Statement	1	EO	xxx	3/1, 5/15, 8/15, 11/15	NAIC	
39		Workers' Compensation Carve Out Supplement	1	EO	xxx	3/1	NAIC	
III. ELECTRONIC FILING REQUIREMENTS								
40		Annual Statement Electronic Filing	xxx	1	xxx	3/1	NAIC	
41		March .PDF Filing	xxx	1	xxx	3/1	NAIC	
42		Risk-Based Capital Electronic Filing	xxx	1	N/A	3/1	NAIC	
43		Risk-Based Capital .PDF Filing	xxx	1	N/A	3/1	NAIC	
44		Separate Accounts Electronic Filing	xxx	1	xxx	3/1	NAIC	
45		Separate Accounts .PDF Filing	xxx	1	xxx	3/1	NAIC	
46		Supplemental Electronic Filing	xxx	1	xxx	4/1	NAIC	
47		Supplemental .PDF Filing	xxx	1	xxx	4/1	NAIC	
48		Quarterly Statement Electronic Filing	xxx	1	xxx	5/15, 8/15, 11/15	NAIC	
49		Quarterly .PDF Filing	xxx	1	xxx	5/15, 8/15, 11/15	NAIC	
50		June .PDF Filing	xxx	1	xxx	6/1	NAIC	
IV. AUDITED FINANCIAL STATEMENTS								
61		Accountants Letter of Qualifications	1	N/A	N/A	6/1	Company	
62		Audited Financial Statements	1	EO	xxx	6/1	Company	
63		Audited Financial Statements Exemption Affidavit	0	N/A	N/A		Company	
64		Designation of Independent CPA	1	N/A	N/A		Company	E
65		Notification of Adverse Financial Condition	1	N/A	1		Company	E
66		Report of Significant Deficiencies in Internal Controls	1	N/A	1		Company	E
67		Request for Exemption to File	1	N/A	N/A	5/1	Company	
68		Request to File Consolidated Audited Financial Statements	1	N/A	N/A	5/1	Company	E
V. STATE REQUIRED FILINGS								
101		Annual Premium Tax Return	1	0	1	3/1	State	F
102		Annual Statement Page 24 for Nebraska	0	0	1	3/1	NAIC	
103		Annual Statement Schedule T Page	0	0	1	3/1	NAIC	
104		Certificate of Compliance, Deposit, & Valuation	0	0	0			
105		Comprehensive Health Insurance Pool	1	0	1	4/1	State	
106		Filings Checklist with Column 1 Completed	0	0	0		State	
107		Fraud Contact Form	1	0	1	3/1	State	
108		Holding Company Registration Statement	1	0	N/A	5/1	Company	
109		Nebraska Small Employer Reinsurance Program	1	0	1	4/15	State	

110	Quarterly Premium Tax Return	1	0	1	4/15, 6/15, 9/15	State	F
111	Signed Jurat	xxx	xxx	0		NAIC	
112	State Filing Fees	\$400	0	\$400	3/1	State	C
113	Statement of Actuarial Opinion for Interest Indexed Universal Life	1	0	1	3/1	Company	P

***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		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. <u>Audited Financial Statements:</u> The Notification of Adverse Financial Condition must be forwarded to the Department within five business days of receipt of such report. The Report of Significant Deficiencies in Internal Controls must be filed with the Department within sixty days after filing of the annual audited financial statement. Authority granted to file a consolidated audited financial statement does not extend to future filings. Requests for approval to file a consolidated statement must be submitted annually. Designation & awareness letter only applicable when first subject to the Rule or if there is a change in CPA.
	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:	
	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	Actuarial Opinion for Interest Indexed Universal Life	See Chapter 40, Section 010.02 of the Nebraska Insurance Department 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.

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.