

**General Instructions
For Companies to Use Checklist**

Please Note: Minnesota’s instructions for companies to file with the NAIC are included in this Checklist. The NAIC will not be sending its 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)

Minnesota **does not** require the filing of this checklist.

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. If XXX appears in the “Number of Copies” “Foreign” “State” column, Minnesota does not require this filing, as long as hard copy is filed with the state of domicile and the data is filed electronically with the NAIC. If N/A appears in the “Number of Copies” column, the filing is not required.

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,” Minnesota will provide the forms with the filing instructions via the Internet. 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.

**LIFE, ACCIDENT AND HEALTH/FRATERNAL INSURERS
AND ACCREDITED LIFE REINSURERS**

Company Name: _____ NAIC Company Code: _____

Company Contact: _____ Telephone: _____

REQUIRED FILINGS IN THE STATE OF: Minnesota Filings Made During the Year 2020

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

| (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") | 2 | EO | xxx | 3/1 | NAIC | |
| | 1.1 | Printed Investment Schedule detail (Pages E01-E29) | 2 | EO | xxx | 3/1 | NAIC Note O | |
| | 2 | Quarterly Financial Statement (8 1/2" x 14") | 2 | EO | xxx | 5/15, 8/15, 11/15 | NAIC | |
| | 3 | Separate Accounts Annual Statement (8 1/2"x14") | 2 | EO | xxx | 3/1 | NAIC Note T | |
| | | II. NAIC SUPPLEMENTS | | | | | | |
| | 11 | Accident & Health Policy Experience Exhibit | 2 | EO | xxx | 4/1 | NAIC | |
| | 12 | Credit Insurance Experience Exhibit | 2 | EO | xxx | 4/1 | NAIC | |
| | 13 | Life, Health & Annuity Guaranty Assessment Base Reconciliation Exhibit | 2 | EO | xxx | 4/1 | NAIC | |
| | 14 | Life, Health & Annuity Guaranty Assessment Base Reconciliation Exhibit Adjustment Form | 2 | EO | xxx | 4/1 | NAIC | |
| | 15 | Long Term Care Experience Reporting Forms | 2 | EO | xxx | 4/1 | NAIC | |
| | 16 | Management Discussion & Analysis | 2 | EO | xxx | 4/1 | Company | |
| | 17 | Medicare Supplement Insurance Experience Exhibit | 2 | EO | xxx | 3/1 | NAIC | |
| | 18 | Medicare Part D Coverage Supplement | 2 | EO | xxx | 3/1, 5/15, 8/15, 11/15 | NAIC | |
| | 19 | Risk-Based Capital Report | 1 | EO | N/A | 3/1 | NAIC | |
| | 20 | Schedule SIS | 2 | N/A | N/A | 3/1 | NAIC | |
| | 21 | Supplemental Compensation Exhibit | 2 | N/A | N/A | 3/1 | NAIC | |
| | 22 | Supplemental Health Care Exhibit (Parts 1, 2 and 3) | 0 | EO | xxx | 4/1 | NAIC | |
| | 23 | Supplemental Health Care Exhibit's Allocation Report | 0 | EO | xxx | 4/1 | NAIC | |
| | 24 | Supplemental Investment Risk Interrogatories | 2 | EO | xxx | 4/1 | NAIC | |
| | 25 | Supplemental Schedule O | 2 | EO | xxx | 3/1 | NAIC | |
| | 26 | Supplemental Term and Universal Life Insurance Reinsurance Exhibit | 0 | EO | xxx | 4/1 | NAIC | |
| | 27 | Trusteed Surplus Statement | N/A | EO | xxx | 3/1, 5/15, 8/15, 1/15 | NAIC | |
| | 28 | Variable Annuities Supplement | 0 | EO | xxx | 4/1 | NAIC | |
| | 29 | VM 20 Reserves Supplement | 0 | EO | xxx | 3/1 | NAIC | |
| | 30 | Workers' Compensation Carve Out Supplement | 0 | EO | xxx | 3/1 | NAIC | |
| | | Actuarial Related Items | | | | | | |
| | 31 | Actuarial Certification regarding use 2001 Preferred Class Table | 0 | EO | xxx | 3/1 | Company Note R | |
| | 32 | Actuarial Certification Related Annuity Nonforfeiture Ongoing Compliance for Equity Indexed Annuities | 0 | EO | xxx | 3/1 | Company | |
| | 33 | Actuarial Certifications Related to Hedging required by Actuarial Guideline XLIII | 0 | EO | xxx | 3/1 | Company | |
| | 34 | Actuarial Certification Related to Reserves required by Actuarial Guideline XLIII | 0 | EO | xxx | 3/1 | Company | |
| | 35 | Actuarial Memorandum Related to Universal Life with Secondary Guarantees Policies required by Actuarial Guideline XXXVIII 8D | 1 | N/A | N/A | 4/30 | Company | |
| | 36 | Actuarial Opinion | 0 | EO | xxx | 3/1 | Company Notes P & Q | |
| | 37 | Executive Summary of the PBR Actuarial Report (if VM early adopted) | 0 | N/A | xxx | 4/1 | Company | |
| | 38 | Actuarial Opinion on Separate Accounts Funding Guaranteed Minimum Benefit | 0 | EO | xxx | 3/1 | Company | |
| | 39 | Actuarial Opinion on Synthetic Guaranteed Investment Contracts | 0 | EO | xxx | 3/1 | Company | |
| | 40 | Actuarial Opinion on X-Factors | 0 | EO | xxx | 3/1 | Company | |
| | 41 | Actuarial Opinion required by Modified Guaranteed Annuity Model Regulation | 0 | EO | xxx | 3/1 | Company MN Rules 2751.0800 | |
| | 42 | Financial Officer Certification Related to Clearly Defined Hedging Strategy required by Actuarial Guideline XLIII | 0 | EO | xxx | 3/1 | Company | |
| | 43 | Life PBR Exemption (formerly Companywide Exemption) | 0 | EO | xxx | Commissioner 7/1 NAIC 8/15 | Company | |
| | 44 | Management's Certification that the Valuation Reflects Management's Intent required by Actuarial Guideline XLIII | 0 | EO | xxx | 3/1 | Company | |
| | 45 | RAAIS required by Valuation Manual | 0 | N/A | xxx | 4/1 | Company | |
| | 46 | Reasonableness & Consistency of Assumptions Certification required by Actuarial Guideline XXXV | 0 | EO | xxx | 3/1, 5/15, 8/15, 11/15 | Company | |
| | 47 | Reasonableness of Assumptions Certification required by Actuarial Guideline XXXV | 0 | EO | xxx | 3/1, 5/15, 8/15, 11/15 | Company | |
| | 48 | Reasonableness & Consistency of Assumptions Certification required by Actuarial Guideline XXXVI (Updated Average Market Value) | 0 | EO | xxx | 3/1, 5/15, 8/15, 11/15 | Company | |

REQUIRED FILINGS IN THE STATE OF: Minnesota

Filings Made During the Year 2020

| (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 | | | |
| | 49 | Reasonableness & Consistency of Assumptions Certification required by Actuarial Guideline XXXVI (Updated Market Value) | 0 | EO | xxx | 3/1, 5/15, 8/15, 11/15 | Company | |
| | 50 | Reasonableness of Assumptions Certification for Implied Guaranteed Rate Method required by Actuarial Guideline XXXVI | 0 | EO | xxx | 3/1, 5/15, 8/15, 11/15 | Company | |
| | 51 | RBC Certification required under C-3 Phase I | 0 | EO | xxx | 3/1 | Company | |
| | 52 | RBC Certification required under C-3 Phase II | 0 | EO | xxx | 3/1 | Company | |
| | 53 | Statement on non-guaranteed elements – Exhibit 5 Int. #3 | 0 | EO | xxx | 3/1 | Company | |
| | 54 | Statement on par/non-par policies – Exhibit 5 Int. 1&2 | 0 | 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 | Note V |
| | 66 | Separate Accounts .PDF Filing | xxx | EO | xxx | 3/1 | NAIC | Note V |
| | 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 | Accountant’s Letter of Qualifications | 1 | EO | xxx | 6/1 | Company | MN Stat. 60A.1291 |
| | 82 | Audited Financial Reports | 1 | EO | xxx | 6/1 | Company | MN Stat. 60A.1291 |
| | 83 | Audited Financial Reports Exemption Affidavit | N/A | N/A | N/A | N/A | Company | MN Stat. 60A.1291 |
| | 84 | Communication of Internal Control Related Matters Noted in Audit | 1 | EO | N/A | 8/1 | Company | MN Stat. 60A.1291 |
| | 85 | Independent CPA (change) | 1 | N/A | N/A | Within 5 days of receipt | Company | MN Stat. 60A.1291 |
| | 86 | Management’s Report of Internal Control Over Financial Reporting | 1 | N/A | N/A | 8/1 | Company | MN Stat. 60A.1291 |
| | 87 | Notification of Adverse Financial Condition | 1 | N/A | N/A | Within 5 days of receipt | Company | MN Stat. 60A.1291 |
| | 88 | Relief from the five-year rotation requirement for lead audit partner | 1 | EO | N/A | 3/1 | Company | MN Stat. 60A.1291 |
| | 89 | Relief from the one-year cooling off period for independent CPA | 1 | EO | N/A | 3/1 | Company | MN Stat. 60A.1291 |
| | 90 | Relief from the Requirements for Audit Committees | 1 | EO | N/A | 3/1 | Company | MN Stat. 60A.1291 |
| | 91 | Request for Exemption to File Management’s Report of Internal Control Over Financial Reporting | 1 | N/A | N/A | 3/1 | Company | MN Stat. 60A.1291 |
| | 92 | Request to File Consolidated Audited Financial Statements | 1 | N/A | 1 | 12/31/19 | Company | MN Stat. 60A.1291 |
| | 93 | Request for Exemption to File | 1 | N/A | N/A | 5/1 | Company | MN Stat. 60A.1291 Note J |
| | 94 | Report of Significant Deficiencies in Internal Controls | 1 | N/A | N/A | 8/1 | Company | MN Stat. 60A.1291 |
| | | V. STATE REQUIRED FILINGS | | | | | | |
| | 101 | Preferred Class Structure Mortality Tables | 1 | 0 | 1 | 3/1 | Company | MN Stat. 61A.257 Note R |
| | 102 | Certificate of Valuation | N/A | 0 | 1 | 3/1 | Company | MN Stat. 61A.25 Note W |
| | 103 | Credit Insurance Annual Report | 2 | 0 | 1 | 4/1 | State | MN Stat. 62B.07 |
| | 104 | Corporate Governance Annual Disclosure***** | N/A | 0 | N/A | 6/1 | Company | |
| | 105 | Filings Checklist (with Column 1 completed) | 0 | 0 | N/A | 3/1 | State | |
| | 106 | Holding Company Annual Registration Statement (Form B and Form C) | 2 | 0 | N/A | 6/1 | Company | MN Stat. 60D.19 |
| | 107 | Form F – Enterprise Risk Report*** | 2 | 0 | N/A | 6/1 | Company | MN Stat.60D.19 Note V |
| | 108 | ORSA**** | 1 | 0 | N/A | | Company | MN Stat. 60D.54 |
| | 109 | Investment Policy Certification | 2 | 0 | N/A | 3/1 | State | MN Stat. 60A.112 Note S |
| | 110 | Report by Independent CPA Regarding Application of Valuation Procedures | 1 | 0 | N/A | 6/1 | Company | MN Stat. 60A.124 |
| | 111 | Statement Filing Fees (Insurance Company Renewal Fee) | 1 | 0 | 1 | 3/31 | State | Note U |
| | 112 | Signed Jurat | 2 | 0 | xxx | 3/1, 5/15, 8/15, 11/15 | NAIC | Note G |

*If XXX appears in this column, Minnesota does not require this filing, as long as hard copy is filed with the state of domicile and the data is filed electronically with the NAIC. If N/A appears in this column, the filing is not required. EO (electronic filing only).

****If Form Source is NAIC, the form should be obtained from the appropriate vendor.**

*****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**

*******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**

| | | NOTES AND INSTRUCTIONS (A-L APPLY TO ALL FILINGS) | |
|--|---|---|---|
| | A | Required Annual Statement Filings Contact Person: | <ul style="list-style-type: none"> See the contact list. |
| | B | Mailing Address: | Minnesota Department of Commerce Insurance Division 85 7 th Place East, Suite 280 Saint Paul, MN 55101-2198 |
| | C | Mailing Address for Filing Fees: | Minnesota Department of Commerce 85 7 th Place East, Suite 280 Saint Paul, MN 55101-2198 |
| | D | Mailing Address for Premium Tax Payments: Website Address for Electronic Premium Tax Payments: | Minnesota Department of Revenue Insurance Taxes Section Mail Station 1780 600 Robert Street N St. Paul, MN 55101 Contact Person: Jerry Sieve (651) 556-3024 http://www.revenue.state.mn.us/businesses/Pages/make-a-payment.aspx |
| | E | Delivery Instructions: | <ul style="list-style-type: none"> All filings must be physically received at the address in Note B no later than the indicated due date per MN Stat. 60A.13. If the due date falls on a weekend or holiday, the deadline is extended to the next business day. |
| | F | Late Filings: | <ul style="list-style-type: none"> Companies will be fined \$100 per day for a late annual statement filing per MN Stat. 72A.061. A company's license may be suspended if the annual statement is received more than 45 days late per MN Stat. 72A.061. Companies may be fined \$25 per day for any of the other filings not received by the due date per MN Stat. 72A.061. If a company has permission from its state of domicile to file any item late, this Department must receive a copy of the document granting the permission 10 days prior to the related filing due date shown in these instructions. |
| | G | Original Signatures: | <ul style="list-style-type: none"> Any signatures or notarizations required on filings from domestic companies must be original. Foreign companies should follow the instructions in the NAIC's <i>Annual Statement Instructions</i>. |
| | H | Signature/Notarization/Certification: | <ul style="list-style-type: none"> The following officers are required to sign the annual statement for domestic companies only: President; Secretary; Treasurer. |
| | I | Amended Filings: | <ul style="list-style-type: none"> Any domestic insurer filing amended Annual Statement information must file the following items with the Minnesota Department of Commerce: a copy of the amended pages of the statement; an amended jurat page noting the filing of the amendment; and a letter of explanation of the nature and source of the changes made. Amended items must be filed within 10 days of their amendment, along with an explanation of the amendment. If there are signature requirements for the original filing, the same requirements apply to the amendment. |
| | J | Exceptions from Normal Filings: | <ul style="list-style-type: none"> A foreign company must supply a written copy of any exemption or extension received by its state of domicile at least 10 days prior to the filing due date to receive such exemption/extension from Minnesota. See Note F. Domestic companies should apply at least 30 days prior to the due date. |
| | K | Bar Codes (State or NAIC): | <ul style="list-style-type: none"> Follow the instructions in the Appendix of the NAIC Annual Statement Instructions for NAIC required filings. Bar Codes for Minnesota state specific filings are not required. (Lines 101 through 112 above). |
| | L | NONE Filings: | <ul style="list-style-type: none"> See NAIC <i>Annual Statement Instructions</i>. All Minnesota state specific forms should be completed and filed with either the pertinent information or a "NONE" on the form. Exceptions to these instructions are noted on the form. |
| | M | Filings New, Discontinued or Modified Materially since Last Year: | None |

| | | NOTES AND INSTRUCTIONS (A-L APPLY TO ALL FILINGS) | |
|--|---|--|---|
| | N | Annual Statement: | <ul style="list-style-type: none"> The Annual Statement and Trusteed Surplus Statement must be filed by all life insurers incorporated under the laws of Canada or its provinces and authorized to do business in the State of Minnesota. In addition, the annual statement filed with Canadian regulatory authorities must be filed with this Department. |
| | O | Investment Schedule Detail | <ul style="list-style-type: none"> Investment schedule detail (Checklist Line # 1.1 above), is required to be filed in hard copy by domestic companies with the Minnesota Department of Commerce. Please note that an additional copy is not required if these investment schedules are already bound in the Annual Statement. |
| | P | Statement of Actuarial Opinion: | <ul style="list-style-type: none"> Reserves and liabilities that are reported in the annual statement filed in Minnesota, and which are certified in the statement of actuarial opinion, must be in compliance with all Minnesota reserving requirements, regardless of the policy or contract issue date. If Minnesota reserving requirements are silent, the reserving requirements found in the <i>NAIC Accounting Practices and Procedures Manual</i> shall apply for all policies and contracts issued 1/1/01, and later, and are encouraged to be utilized for prior issues. |
| | Q | Notification of Change in Appointed Actuary | <ul style="list-style-type: none"> If the company is domiciled in Minnesota, the following guidance must be followed upon the appointment or replacement of the appointed actuary: For life insurance companies, including fraternal, refer to the Valuation Manual, VM-30, Sections 2.A.2 and 2.A.3. The required documentation should be sent by mail to: Minnesota Department of Commerce Insurance Division 85 7th Place East, Suite 280 St. Paul, MN 55101 If the company is not domiciled in Minnesota, no notification is required. If you have questions, you may contact Barb Carey, Audit Director, at Barbara.Carey@state.mn.us or (651) 539-1757. |
| | R | Preferred Class Structure Mortality Tables: | <ul style="list-style-type: none"> Note: <u>Statistical reports not required for 2019.</u> Disclose any aggregate accounting adjustments to meet conditions in MN Stat. 61A.257, subd. 3. If none required, so indicate on the actuarial certification. Contact person: Fred Andersen Telephone: (651) 539-1753 E-Mail: Frederick.Andersen@state.mn.us |
| | S | Investment Policy Certification: | <ul style="list-style-type: none"> Domestic companies should complete the state-provided form for Investment Policy Certification included with these instructions. |
| | T | Separate Accounts: | <ul style="list-style-type: none"> A separate distinct filing should be made for separate account products that are insulated from the general creditors of the general account and for separate account products that are not insulated (i.e., an insurance company with both insulated and non-insulated products in the separate accounts would submit two complete and different filings). See <i>NAIC Annual Statement Instructions</i>. |
| | U | Statement Filing Fees (Insurance Company Renewal Fee): | <ul style="list-style-type: none"> Companies will not be billed. See renewal information in state forms section. Contact person for statement filing fees: Patrice Norris Telephone: (651) 539-1765 E-mail: Patrice.H.Norris@state.mn.us |
| | V | Form F-Enterprise Risk Report | <ul style="list-style-type: none"> Pursuant to requirements to file Form F, MN requires the filing to be submitted in the format prescribed by the NAIC. |
| | W | Certificate of Valuation Due Date: | <ul style="list-style-type: none"> Certificate must be filed by March 1, annually, if available, or within ten (10) days after receipt of original certification from state of domicile. |