

**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 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 **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 Accountant's 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 N/A appears in this column, the filing is not required. As there are no foreign HMDIs licensed in Minnesota, the Number of Copies required for Foreign companies would currently be N/A in every case.

**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 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.

**HOSPITAL, MEDICAL, DENTAL, AND INDEMNITY CORPORATIONS**

**Company Name:** \_\_\_\_\_ **NAIC Company Code:** \_\_\_\_\_

**Company Contact:** \_\_\_\_\_ **Telephone:** \_\_\_\_\_

**REQUIRED FILINGS IN THE STATE OF: Minnesota**

**Filings Made During the Year 2023**

(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				
		<b>I. NAIC FINANCIAL STATEMENTS</b>						
	1	Annual Statement (8 1/2" x 14")	3	EO	N/A	3/31	NAIC	
	1.1	Printed Investment Schedule detail (Pages E01-E29)	3	EO	N/A	3/31	NAIC	
	2	Quarterly Financial Statement (8 1/2" x 14")	3	EO	N/A	5/15, 8/15, 11/15	NAIC	
		<b>II. NAIC SUPPLEMENTS</b>						
	11	Actuarial Certification	3	EO	N/A	3/31	Company	Note N
	12	Investment Risk Interrogatories	3	EO	N/A	4/1	NAIC	Note P
	13	Long-Term Care Experience Reporting Forms	3	EO	N/A	4/1	NAIC	
	14	Management Discussion & Analysis	3	EO	N/A	4/1	Company	Note P
	15	Medicare Supplement Insurance Experience Exhibit	3	EO	N/A	3/31	NAIC	
	16	Risk-Based Capital Report	1	EO	N/A	3/31	NAIC	
	17	Supplemental Compensation Exhibit	3	N/A	N/A	3/31	NAIC	Note P
		<b>III. ELECTRONIC FILING REQUIREMENTS</b>						
	61	Annual Statement Electronic Filing	N/A	EO	N/A	3/31	NAIC	
	62	March .PDF Filing	N/A	EO	N/A	3/31	NAIC	
	63	Risk-Based Capital Electronic Filing	N/A	EO	N/A	3/31	NAIC	
	64	Risk-Based Capital .PDF Filing	N/A	EO	N/A	3/31	NAIC	
	65	Supplemental Electronic Filing	N/A	EO	N/A	4/1	NAIC	
	66	Supplemental .PDF Filing	N/A	EO	N/A	4/1	NAIC	
	67	Quarterly Statement Electronic Filing	N/A	EO	N/A	5/15, 8/15, 11/15	NAIC	
	68	Quarterly .PDF Filing	N/A	EO	N/A	5/15, 8/15, 11/15	NAIC	
	69	June .PDF Filing	N/A	EO	N/A	6/1	NAIC	
		<b>IV. AUDITED FINANCIAL STATEMENTS</b>						
	81	Accountant's Letter of Qualifications	1	EO	N/A	6/1	Company	MN Stat. 60A.1291 Note P
	82	Audited Financial Statements	1	EO	N/A	6/1	Company	MN Stat. 60A.1291 Note P
	83	Audited Financial Statements Exemption Affidavit	N/A	N/A	N/A	N/A	Company	MN Stat. 60A.1291
	84	Independent CPA (change)	1	N/A	N/A	Within 5 days of receipt	Company	MN Stat. 60A.1291 Note P
	85	Notification of Adverse Financial Condition	1	N/A	N/A	Within 5 days of receipt	Company	MN Stat. 60A.1291 Note P
	86	Report of Significant Deficiencies in Internal Controls	1	N/A	N/A	5/30	Company	MN Stat. 60A.1291 Note P
	87	Request for Exemption to File	1	N/A	N/A	5/1	Company	MN Stat. 60A.1291 Notes J & P
	88	Relief from the five-year rotation requirement for lead audit partner	1	EO	N/A	3/1	Company	MN Stat. 60A.1291 Note P
	89	Relief from the one-year cooling off period for independent CPA	1	EO	N/A	3/1	Company	MN Stat. 60A.1291 Note P
	90	Relief from the Requirements for Audit Committee	1	EO	N/A	3/1	Company	MN Stat. 60A.1291 Note P
		<b>V. STATE REQUIRED FILINGS</b>						
	101	Filings Checklist	N/A	0	N/A	3/31	State	
	102	Investment Policy Certification	3	0	N/A	3/31	State	MN Stat. 60A.112 Notes O & P
	103	Report by Independent CPA regarding Application of Valuation Procedures	1	0	N/A	6/1	Company	MN Stat. 60A.124 Note P
	104	Signed Jurat	2	0	N/A	3/31	NAIC	Note H
	105	Information Security Program Annual Certification	2	0	N/A	4/15	State	Notes M, P & S
	106	Biographical Affidavits (UCAA Form 11)	1	0	xxx	As needed	NAIC	Notes M, P & Q
	107	Form D – Transaction Notice	1	0	xxx	As needed	State	MN Stat. 60D.20 Notes P & R

\* If N/A appears in this column, the filing is not required. There are no foreign HMDIs licensed in Minnesota and therefore the number of copies required for foreign companies would be N/A in every case. EO (electronic only filing)

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

**REQUIRED FILINGS IN THE STATE OF: Minnesota**

**Filings Made During the Year 2023**

		<b>NOTES AND INSTRUCTIONS (A-M APPLY TO ALL FILINGS)</b>	
	A	Required Annual Statement Filings Contact Person:	<ul style="list-style-type: none"> <li>See the contact list at the end of these instructions.</li> </ul>
	B	Mailing Address:	Minnesota Department of Commerce Insurance Division 85 7 <sup>th</sup> Place East, Suite 280 Saint Paul, MN 55101-2198
	C	Mailing Address for Filing Fees:	Minnesota Department of Commerce 85 7 <sup>th</sup> Place East, Suite 280 Saint Paul, MN 55101-2198
	D	Mailing Address for Premium Tax Payments:  Website Address for Electronic Premium Tax Payments: Website Address for Due Date Information:	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  <a href="https://www.revenue.state.mn.us/make-payment">https://www.revenue.state.mn.us/make-payment</a> <a href="https://www.revenue.state.mn.us/insurance-taxes-due-dates">https://www.revenue.state.mn.us/insurance-taxes-due-dates</a>
	E	Delivery Instructions:	<ul style="list-style-type: none"> <li>All filings must be physically received at the address in Note B no later than the indicated due date.</li> <li>If the due date falls on a weekend or holiday, the deadline is extended to the next business day.</li> </ul>
	F	Late Filings:	<ul style="list-style-type: none"> <li>Companies will be fined \$100 per day for a late annual statement filing per MN Stat. 72A.061.</li> <li>A company's license may be suspended if the annual statement is received more than 45 days late per MN Stat. 72A.061.</li> <li>A company may be fined \$25 per day for any of the other filings not received by the due date per MN Stat. 72A.061.</li> </ul>
	G	Original Signatures:	<ul style="list-style-type: none"> <li>Any signatures or notarizations required on filings from domestic companies must be original.</li> </ul>
	H	Signature/Notarization/Certification:	<ul style="list-style-type: none"> <li>The annual statement must be signed by two or more principal officers.</li> <li>Jurat Page: Wet signatures and notarization are required.</li> </ul>
	I	Amended Filings:	<ul style="list-style-type: none"> <li>Any <b>domestic insurer</b> 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.</li> <li>Amended items must be filed within 10 days of their amendment, along with an explanation of the amendments.</li> <li>If there are signature requirements for the original filing, the same requirements apply to the amendment.</li> </ul>
	J	Exceptions from normal filings:	<ul style="list-style-type: none"> <li>Domestic companies should apply for any exemptions/extensions at least 30 days prior to the filing due date.</li> </ul>
	K	Bar Codes (State or NAIC):	<ul style="list-style-type: none"> <li>Follow the instructions in the Appendix of the NAIC Annual Statement instructions for NAIC required filings.</li> <li>Bar Codes for Minnesota state specific filings <b>are not</b> required. (Line/s 101 through 105 above).</li> </ul>
	L	NONE Filings:	<ul style="list-style-type: none"> <li>See NAIC <i>Annual Statement Instructions</i>.</li> <li>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.</li> </ul>
	M	Filings New, Discontinued or Modified Materially Since Last Year:	New: <ul style="list-style-type: none"> <li>Information Security Program Annual Certification</li> <li>Biographical Affidavit</li> <li>Form D-Transaction Notice</li> </ul> Discontinued: <ul style="list-style-type: none"> <li>None</li> </ul>

N	Actuarial Certification:	<ul style="list-style-type: none"> <li>If the board appoints a new actuary to sign the actuarial opinion during the year, the Commissioner shall be notified of the new appointment and the reason for the change. All notices of appointment of a qualified actuary must comply with the provisions of MN Stat. §61A.25, subd. 2a(f). The required documentation should be sent by mail to: Minnesota Department of Commerce Insurance Division 85 7<sup>th</sup> Place East, Suite 280 St. Paul, MN 55101</li> <li>If you have questions, you may contact Barb Carey, Audit Director, at <a href="mailto:Barbara.Carey@state.mn.us">Barbara.Carey@state.mn.us</a>.</li> </ul>
O	Investment Policy Certification:	<ul style="list-style-type: none"> <li>Domestic companies should complete the state-provided form for Investment Policy Certification included with these instructions.</li> </ul>
P	Electronic Submission Accepted	<ul style="list-style-type: none"> <li>In lieu of submitting a hard copy document, the Company may submit the filing electronically by emailing a color PDF file, properly executed, to <a href="mailto:insfilings.commerce@state.mn.us">insfilings.commerce@state.mn.us</a> by the indicated due date.</li> </ul>
Q	Biographical Affidavits	<ul style="list-style-type: none"> <li>A biographical affidavit (UCAA Form 11) must be completed and submitted for any new individual identified on the Jurat Page of the annual or quarterly statement.</li> <li>Form should be submitted within 45 days of the change.</li> </ul>
R	Form D-Transaction Notice	<ul style="list-style-type: none"> <li>Form D submissions should be emailed to Kathleen Orth, Director of Insurance Solvency/Chief Examiner at <a href="mailto:Kathleen.Orth@state.mn.us">Kathleen.Orth@state.mn.us</a>.</li> <li>Filing should be submitted at least 30 days prior to effective date of the transaction.</li> </ul>
S	Information Security Program Annual Certification	<ul style="list-style-type: none"> <li>Domestic companies should complete the state-provided form for Information Security Program Certification included with these instructions.</li> </ul>