

**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 *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 Statement Electronic Filing* includes the complete quarterly statement data.

The *Quarterly Statement .PDF Filing* is the .pdf file for quarterly statement data.

The *Combined Annual Statement Electronic Filing* includes the required pages of the combined annual statement and the combined Insurance Expense Exhibit.

The *Combined Annual Statement .PDF Filing* is the .pdf file for the Combined annual statement data and the combined Insurance Expense Exhibit.

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. 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.

**PROPERTY & CASUALTY INSURERS**

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

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

**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			
		<b>I. NAIC FINANCIAL STATEMENTS</b>						
	1	Annual Statement (8 1/2" x 14")	2	EO	xxx	3/1	NAIC	
	1.1	Printed Investment Schedule detail (Pages E01-E29)	2	EO	xxx	3/1		Note N
	2	Quarterly Financial Statement (8 1/2" x 14")	2	EO	xxx	5/15, 8/15, 11/15	NAIC	
	3	Protected Cell Annual Statement	N/A	0	xxx	3/1	NAIC	
	4	Combined Annual Statement (8 1/2" x 14")	1	EO	xxx	5/1	NAIC	
		<b>II. NAIC SUPPLEMENTS</b>						
	11	Accident & Health Policy Experience Exhibit	2	EO	xxx	4/1	NAIC	
	12	Actuarial Opinion	2	EO	xxx	3/1	Company	Note Q
	13	Actuarial Opinion Summary	2	N/A	xxx	3/15	Company	
	14	Bail Bond Supplement	2	EO	xxx	3/1	NAIC	
	15	Combined Insurance Expense Exhibit	1	EO	xxx	5/1	NAIC	
	16	Credit Insurance Expense Exhibit	2	EO	xxx	4/1	NAIC	
	17	Cybersecurity and Identity Theft Insurance Coverage Supplement	2	EO	xxx	4/1	NAIC	
	18	Director and Officer Insurance Coverage Supplement	2	EO	xxx	3/1, 5/15, 8/15, 11/15	NAIC	
	19	Financial Guaranty Insurance Exhibit	2	EO	xxx	4/1	NAIC	
	20	Insurance Expense Exhibit	2	EO	xxx	4/1	NAIC	
	21	Life, Health & Annuity Guaranty Assessment Base Reconciliation Exhibit	2	EO	xxx	4/1	NAIC	
	22	Life, Health & Annuity Guaranty Assessment Base Reconciliation Exhibit Adjustment Form	2	EO	Xxx	4/1	NAIC	
	23	Long Term Care Experience Reporting Forms	2	EO	xxx	4/1	NAIC	
	24	Management Discussion & Analysis	2	EO	xxx	4/1	Company	
	25	Medicare Part D Coverage Supplement	2	EO	xxx	3/1, 5/15, 8/15, 11/15	NAIC	
	26	Medicare Supplement Insurance Experience Exhibit	2	EO	xxx	3/1	NAIC	
	27	Premiums Attributed to Protected Cells Exhibit	N/A	EO	xxx	3/1	NAIC	
	28	Reinsurance Attestation Supplement	2	EO	xxx	3/1	Company	
	29	Exceptions to Reinsurance Attestation Supplement	2	N/A	xxx	3/1	Company	
	30	Reinsurance Summary Supplemental	2	EO	xxx	3/1	NAIC	
	31	Risk-Based Capital Report	1	EO	N/A	3/1	NAIC	
	32	Schedule SIS	2	N/A	N/A	3/1	NAIC	
	33	Supplement A to Schedule T	2	EO	xxx	3/1, 5/15, 8/15, 11/15	NAIC	
	34	Supplemental Compensation Exhibit	2	N/A	N/A	3/1	NAIC	
	35	Supplemental Health Care Exhibit (Parts 1, 2 and 3)	0	EO	xxx	4/1	NAIC	
	36	Supplemental Health Care Exhibit's Allocation Report Supplement	0	EO	xxx	4/1	NAIC	
	37	Supplemental Investment Risk Interrogatories	2	EO	xxx	4/1	NAIC	
	38	Supplemental Schedule for Reinsurance Counterparty Reporting Exception - Asbestos/Pollution Contracts	2	EO	xxx	3/1	NAIC	
	39	Trusteed Surplus Statement	N/A	EO	xxx	3/1, 5/15, 8/15, 11/15	NAIC	
		<b>III. ELECTRONIC FILING REQUIREMENTS</b>						
	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	Combined Annual Statement Electronic Filing	xxx	EO	xxx	5/1	NAIC	
	66	Combined Annual Statement .PDF Filing	xxx	EO	xxx	5/1	NAIC	
	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	
		<b>IV. AUDIT/INTERNAL CONTROL RELATED REPORTS</b>						
	81	Accountants 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

**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			
	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	1	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 to File Consolidated Audited Financial Statements	1	N/A	1	12/31/19	Company	MN Stat. 60A.1291
	92	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
	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
		<b>V. STATE REQUIRED FILINGS</b>						
	101	Corporate Governance Annual Disclosure*****	N/A	0	N/A	6/1	Company	
	102	Credit Insurance Annual Report	2	0	1	4/1	State	MN Stat. 62B.07 Note O
	103	Filings Checklist (with Column 1 completed)	N/A	0	N/A	3/1	State	
	104	Holding Company Annual Registration Statement (Form B and C)	2	0	N/A	6/1	Company	MN Stat. 60D.19
	105	Form F – Enterprise Risk Report***	2	0	N/A	6/1	Company	MN Stat. 60D.19 Note S
	106	ORSA****	1	0	N/A		Company	MN Stat. 60D.54
	107	Investment Policy Certification	2	0	N/A	3/1	State	MN Stat. 60A.112 Note P
	108	Report by Independent CPA regarding Application of Valuation Procedures	1	0	N/A	6/1	Company	MN Stat. 60A.124
	109	Statement Filing Fees (Insurance Company Renewal Fee)	1	0	1	3/31	State	Note R
	110	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 only filing)

\*\*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](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](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](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"> <li>See the contact list</li> </ul>
B	Mailing Address:		Minnesota Department of Commerce Insurance Division 85 7 <sup>th</sup> Place East, Suite 280 Saint Paul, Minnesota 55101-2198
C	Mailing Address for Filing Fees:		Minnesota Department of Commerce 85 7 <sup>th</sup> Place East, Suite 280 Saint Paul, Minnesota 55101-2198
D	Mailing Address for 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
	Website Address for Electronic Premium Tax Payments:		<a href="http://www.revenue.state.mn.us/businesses/Pages/make-a-payment.aspx">http://www.revenue.state.mn.us/businesses/Pages/make-a-payment.aspx</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 per MN Stat.60A.13.</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 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>Companies may be fined \$25 per day for any of the other filings not received by the due date per MN Stat.72A.061.</li> <li>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 due date shown in these instructions.</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> <li>Foreign companies should follow the instructions in the <i>NAIC Annual Statement Instructions</i>.</li> </ul>
H	Signature/Notarization/Certification:		<ul style="list-style-type: none"> <li>The following officers are required to sign the annual statement for domestic companies only: President; Secretary; Treasurer</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 amendment.</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>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.</li> <li>Domestic companies should apply at least 30 days prior to the 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 <i>NAIC Annual Statement Instructions</i> for NAIC required filings.</li> <li>Bar codes for Minnesota state specific filings are not required (Lines 101- 110).</li> </ul>
L	NONE Filings:		<ul style="list-style-type: none"> <li>See the <i>NAIC 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:		None

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

**Filings Made During the Year 2020**

N	Investment Schedule Detail:	<ul style="list-style-type: none"> <li>Investment schedule detail (Checklist Line # 1.1) 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.</li> </ul>
O	Surplus Lines Companies:	<p>The following form is not a required filing for surplus lines companies:</p> <ul style="list-style-type: none"> <li>Credit Insurance Annual Report</li> </ul>
P	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>
Q	MN Domestics: Notification of Change in Appointed Actuary	<ul style="list-style-type: none"> <li>If the company is domiciled in Minnesota, the following guidance must be followed upon the appointment or replacement of the appointed actuary: For property-casualty insurance companies, refer to the tab titled “Actuarial Opinion” within the NAIC Annual Statement Instructions—Property/Casualty for the requirements. 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 the company is not domiciled in Minnesota, no notification is required.</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> or (651) 539-1757.</li> </ul>
R	Statement Filing Fees (Insurance Company Renewal Fee):	<ul style="list-style-type: none"> <li>Companies will not be billed. See renewal information in state forms section.</li> <li>Contact person for statement filing fees: Patrice Norris Telephone: (651) 539-1765 E-mail: <a href="mailto:Patrice.H.Norris@state.mn.us">Patrice.H.Norris@state.mn.us</a></li> </ul>
S	Form F-Enterprise Risk Report	<ul style="list-style-type: none"> <li>Pursuant to requirements to file Form F, MN requires the filing to be submitted in the format prescribed by the NAIC.</li> </ul>