

HEALTH ENTITIES
(Excluding Health Maintenance Organizations)

COMPANY NAME: _____ NAIC Company Code: _____

Contact: _____ Telephone: _____

REQUIRED FILINGS IN THE STATE OF: MASSACHUSETTS Filings Made During the Year 2022

(1) Checklist	(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 ½"X14")	EO	EO	xxx	3/1	NAIC	
	1.1	Printed Investment Schedule detail (Pages E01-E29)	EO	EO	xxx	3/1	NAIC	
	2	Quarterly Financial Statement (8 ½" x 14")	EO	EO	xxx	5/16, 8/15, 11/15	NAIC	
		II. NAIC SUPPLEMENTS						
	11	Accident & Health Policy Experience Exhibit	EO	EO	xxx	4/1	NAIC	
	12	Actuarial Opinion	EO	EO	xxx	3/1	Company	
	13	Life Supplemental Data due March 1	EO	EO	xxx	3/1	NAIC	
	14	Life Supplemental Data due April 1	EO	EO	xxx	4/1	NAIC	
	15	Life Supp Statement non-guaranteed elements – Exh 5, Int. #3	EO	EO	xxx	3/1	Company	
	16	Life Supp Statement on par/non-par policies – Exh 5 Int. 1&2	EO	EO	xxx	3/1	Company	
	17	Life, Health & Annuity Guaranty Association Assessable Premium Exhibit, Parts 1 and 2	EO	EO	xxx	4/1	NAIC	
	18	Long-Term Care Experience Reporting Forms	EO	EO	xxx	4/1	NAIC	
	19	Management Discussion & Analysis	EO	EO	xxx	4/1	Company	
	20	Medicare Part D Coverage Supplement	EO	EO	xxx	3/1, 5/16, 8/15, 11/15	NAIC	
	21	Medicare Supplement Insurance Experience Exhibit	EO	EO	xxx	3/1	NAIC	
	22	Risk-Based Capital Report	EO	EO	xxx	3/1	NAIC	
	23	Schedule SIS	EO	N/A	N/A	3/1	NAIC	
	24	Supplemental Compensation Exhibit	EO	N/A	N/A	3/1	NAIC	See Note 1
	25	Supplemental Health Care Exhibit (Parts 1, 2 and 3)	EO	EO	xxx	4/1	NAIC	
	26	Supplemental Health Care Exhibit's Allocation Report	EO	EO	xxx	4/1	NAIC	
	27	Supplemental Investment Risk Interrogatories	EO	EO	xxx	4/1	NAIC	
		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	Supplemental Electronic Filing	xxx	EO	xxx	4/1	NAIC	
	66	Supplemental .PDF Filing	xxx	EO	xxx	4/1	NAIC	
	67	Quarterly Statement Electronic Filing	xxx	EO	xxx	5/16, 8/15, 11/15	NAIC	
	68	Quarterly .PDF Filing	xxx	EO	xxx	5/16, 8/15, 11/15	NAIC	
	69	June .PDF Filing	xxx	EO	xxx	6/1	NAIC	
		IV. AUDIT/INTERNAL CONTROL RELATED REPORTS						
	81	Accountants Letter of Qualifications	EO	EO	N/A	6/1	Company	
	82	Audited Financial Reports	EO	EO	xxx	6/1	Company	
	83	Audited Financial Reports Exemption Affidavit	EO	N/A	N/A	6/1	Company	
	84	Communication of Internal Control Related Matters Noted in Audit	EO	EO	N/A	8/1	Company	
	85	Independent CPA (change)	EO	N/A	N/A	6/1	Company	

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			Domestic		Foreign			
			State	NAIC	State			
	86	Management's Report of Internal Control Over Financial Reporting	EO	N/A	N/A	8/1	Company	
	87	Notification of Adverse Financial Condition	EO	N/A	N/A	6/1	Company	
	88	Relief from the five-year rotation requirement for lead audit partner	EO	EO	xxx	3/1	Company	
	89	Relief from the one-year cooling off period for independent CPA	EO	EO	xxx	3/1	Company	
	90	Relief from the Requirements for Audit Committees	EO	EO	xxx	3/1	Company	
	91	Request for Exemption to File Management's Report of Internal Control Over Financial Reporting	EO	N/A	N/A	3/1	Company	
		V. STATE REQUIRED FILINGS						
	101	Corporate Governance Annual Disclosure***	EO	0	0	6/1	Company	
	102	Filings Checklist (with Column 1 completed)	0	0	0		State	
	103	Form B-Holding Company Registration Statement	EO	0	EO	5/2	Company	See Note 7
	104	Form F-Enterprise Risk Report ****	EO	0	0	5/2	Company	See Note 7
	105	ORSA *****	EO (If req'd)	0	0		Company	See Notes & Instruction O
	106	Premium Tax	@/@/@	0	@/@/@		State	See Note 2
	107	State Filing Fees	0	0	1	3/1	State	See Note 3
	108	Signed Jurat	xxx	0	EO	3/1	NAIC	See Note 8
	109	Group Capital Calculation	EO	0	EO		NAIC	See Note 10
	110	Claims in Suit	EO	0	EO	3/1	Company	See Note 4
	111	Holding Company Registration Statement Affidavit	0	0	EO	3/1	State	See Note 7
	112	License Renewal Application	0	0	1	3/1	State	See Note 3

- * • If XXX appears in this column, this state does not require this filing, if a 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.
- If EO appears in this column, electronic only filing.
- If @/@/@ appears in this column, refer to the 2020 Filing Checklist Notes.

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

***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.

****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

		NOTES AND INSTRUCTIONS (A-K APPLY TO ALL FILINGS)	
	A	Required Filings Contact Person:	Financial Surveillance / Company Licensing Companies.mailbox@mass.gov or telephone: 617-521-7794
	B	Filing Email: Office Address:	Companies.mailbox@mass.gov Commonwealth of Massachusetts Division of Insurance Company Licensing Section 1000 Washington Street, Suite 810 Boston, MA 02118-6200
	C	Mailing Address for Filing Fees:	Massachusetts Division of Insurance Annual Filing Fee / Company License Renewal PO Box 370039 Boston, MA 02241-0739
	D	Mailing Address for Premium Tax Payments:	Commissioner of Revenue Audit Division Banking and Insurance Unit PO Box 7052 Boston, MA 02204 Telephone: 617-887-6710
	E	Delivery Instructions:	Massachusetts General Laws, Chapter 175, Section 25, Chapter 176A, Section 18, Chapter 176B, Section 8, Chapter 176E, Section 8, and Chapter 176F, Section 8, require that the Annual Statement be received on or before March 1, 2022 . All schedules due on that date must be securely attached to the appropriate pages or bound separately.
	F	Late Filings:	Massachusetts General Laws, Chapter 175, Section 26, Chapter 176A, Section 18, Chapter 176B, Section 8, Chapter 176E, Section 8, and Chapter 176F, Section 8, provide for a penalty of \$100 per day if the Annual Statement, and all other related filings are not received in the proper form and by the date required. In addition, any company that neglects to file in the proper form and by the date required, may be required to cease writing new business as long as this deficiency continues. Additionally, for those companies subject to the requirements of Massachusetts General Laws, Chapter 176O, pursuant to Section 8, “a carrier neglecting to make and file its Annual Statement or the materials required by the Commissioner to be filed with the Division under this Chapter or under Chapter 176G in the form and within the time required thereby shall be fined \$5,000 for each day during which such neglect continues after being notified by said Commissioner of such neglect, and, after notice and a hearing by the Commissioner to that effect, its authority to do new business shall cease, while such neglect continues”.
	G	Original Signatures:	Original notarized signatures of at least two principal officers of the company. Please refer to Massachusetts Bulletin 2020-24 and 2021-13 for guidance on electronic signatures and notarization in light of Covid-19.

			https://www.mass.gov/doc/bulletin-2020-24-continued-flexibility-in-compliance-with-regulatory-filing-requirements-issued/download https://www.mass.gov/doc/bulletin-2021-13-use-of-electronic-transactions-and-communications-when-making-certain-regulatory-filings-issued-october-6-2021-0/download
	H	Signature/Notarization/Certification:	<p>Annual Statements must be subscribed and sworn before a notary by at least two principal officers of the company.</p> <p>Please refer to Massachusetts Bulletin 2020-24 and 2021-13 for guidance on electronic signatures and notarization in light of Covid-19.</p> <p>https://www.mass.gov/doc/bulletin-2020-24-continued-flexibility-in-compliance-with-regulatory-filing-requirements-issued/download</p> <p>https://www.mass.gov/doc/bulletin-2021-13-use-of-electronic-transactions-and-communications-when-making-certain-regulatory-filings-issued-october-6-2021-0/download</p>
	I	Amended Filings:	
	J	Exceptions from normal filings:	
	K	Bar Codes (State or NAIC):	Please follow the instructions in the NAIC Annual Statement Instructions.
	L	Signed Jurat:	<p>In lieu of printed copies of annual statements, Massachusetts requires foreign property and casualty insurers to file a signed Jurat page.</p> <p>Please refer to Massachusetts Bulletin 2020-24 and 2021-13 for guidance on electronic signatures and notarization in light of Covid-19.</p> <p>https://www.mass.gov/doc/bulletin-2020-24-continued-flexibility-in-compliance-with-regulatory-filing-requirements-issued/download</p> <p>https://www.mass.gov/doc/bulletin-2021-13-use-of-electronic-transactions-and-communications-when-making-certain-regulatory-filings-issued-october-6-2021-0/download</p>
	M	NONE Filings:	
	N	Filings new, discontinued or modified materially since last year:	<ul style="list-style-type: none"> • Renamed #17 to Life, Health & Annuity Guaranty Association Assessable Premium Exhibit, Parts 1 and 2 • Deleted - Life, Health & Annuity Guaranty Assessment Base Reconciliation Exhibit Adjustment Form • #109 added - Group Capital Calculation
	O	ORSA Filings:	To be filed if Massachusetts is the Lead State.

**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 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

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 submitting 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.