

LIFE, ACCIDENT AND HEALTH INSURERS

COMPANY NAME: _____ NAIC Company Code: _____

Contact: _____ Telephone: _____

REQUIRED FILINGS IN THE STATE OF: Massachusetts Filings Made During the Year 2017

(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 1/2"x14")	2	EO	xxx	3/1	NAIC	
	1.1	Printed Investment Schedule detail (Pages E01-E27)	2	EO	xxx	3/1	NAIC	
	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	
II. NAIC SUPPLEMENTS								
	11	Accident & Health Policy Experience Exhibit	2	EO	xxx	4/3	NAIC	
	12	Analysis of Annuity Operations by Lines of Business	2	EO	xxx	4/3	NAIC	
	13	Analysis of Increase in Annuity Reserves During Year	2	EO	xxx	4/3	NAIC	
	14	Credit Insurance Experience Exhibit	2	EO	xxx	4/3	NAIC	
	15	Interest Sensitive Life Insurance Products Report	2	EO	xxx	4/3	NAIC	
	16	Life, Health & Annuity Guaranty Assessment Base Reconciliation Exhibit	2	EO	xxx	4/3	NAIC	
	17	Life, Health & Annuity Guaranty Assessment Base Reconciliation Exhibit Adjustment Form	2	EO	xxx	4/3	NAIC	
	18	Long-term Care Experience Reporting Forms	2	EO	xxx	4/3	NAIC	
	19	Management Discussion & Analysis	2	EO		4/3	Company	
	20	Medicare Supplement Insurance Experience Exhibit	2	EO	xxx	3/1	NAIC	
	21	Medicare Part D Coverage Supplement	2	EO	xxx	3/1, 5/15, 8/15, 11/15	NAIC	
	22	Risk-Based Capital Report	1	EO	xxx	3/1	NAIC	
	23	Schedule SIS	2	N/A	N/A	3/1	NAIC	
	24	Supplemental Compensation Exhibit	2	N/A	N/A	3/1	NAIC	See Note 1
	25	Supplemental Health Care Exhibit (Parts 1, 2 and 3)	2	EO	xxx	4/3	NAIC	
	26	Supplemental Health Care Exhibit's Allocation Report	2	EO	xxx	4/3	NAIC	
	27	Supplemental Investment Risk Interrogatories	2	EO	xxx	4/3	NAIC	
	28	Supplemental Schedule O	2	EO	xxx	3/1	NAIC	
	29	Supplemental XXX/AXXX Reinsurance Exhibit	2	EO		4/3	NAIC	
	30	Trusted Surplus Statement	0	EO	xxx	3/1, 5/15, 8/15, 11/15	NAIC	
	31	Workers' Compensation Carve-Out Supplement	2	EO	xxx	3/1	NAIC	
Actuarial Related Items								
	32	Actuarial Certification regarding use 2001 Preferred Class Table	2	EO	xxx	3/1	Company	
	33	Actuarial Certification Related Annuity Nonforfeiture Ongoing Compliance for Equity Indexed Annuities	2	EO	xxx	3/1	Company	
	34	Actuarial Certification Related to Hedging required by Actuarial Guideline XLIII	2	EO	xxx	3/1	Company	
	35	Actuarial Certification Related to Reserves required by Actuarial Guideline XLIII	2	EO	xxx	3/1	Company	
	36	Actuarial Memorandum Related to Universal Life with Secondary Guarantee Policies required by Actuarial Guideline XXXVIII 8D	2	N/A	xxx	5/1	Company	
	37	Actuarial Opinion	2	EO	xxx	3/1	Company	
	38	Actuarial Opinion on Separate Accounts Funding Guaranteed Minimum Benefit	2	EO	xxx	3/1	Company	
	39	Actuarial Opinion on Synthetic Guaranteed Investment Contracts	2	EO	xxx	3/1	Company	
	40	Actuarial Opinion on X-Factors	2	EO	xxx	3/1	Company	
	41	Actuarial Opinion required by Modified Guaranteed Annuity Model Regulation	2	EO	xxx	3/1	Company	
	42	Financial Officer Certification Related to Clearly Defined Hedging Strategy required by Actuarial Guideline XLIII	2	EO	xxx	3/1	Company	
	43	Management Certification that the Valuation Reflects Management's Intent required by Actuarial Guideline XLIII	2	EO	xxx	3/1	Company	

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			Domestic		Foreign			
			State	NAIC	State			
	44	RAAIS required by Actuarial Opinion and Memorandum Regulation (Model 822), Section 7A(5)	2	N/A	xxx	3/15	Company	
	45	Reasonableness & Consistency of Assumptions Certification required by Actuarial Guideline XXXV	2	EO	xxx	3/1,5/15, 8/15, 11/15	Company	
	46	Reasonableness of Assumptions Certification required by Actuarial Guideline XXXV	2	EO	xxx	3/1,5/15, 8/15, 11/15	Company	
	47	Reasonableness & Consistency of Assumptions Certification required by Actuarial Guideline XXXVI (Updated Average Market Value)	2	EO	xxx	3/1,5/15, 8/15, 11/15	Company	
	48	Reasonableness & Consistency of Assumptions Certification required by Actuarial Guideline XXXVI (Updated Market Value)	2	EO	xxx	3/1,5/15, 8/15, 11/15	Company	
	49	Reasonableness of Assumptions Certification for Implied Guaranteed Rate Method required by Actuarial Guideline XXXVI	2	EO	xxx	3/1,5/15, 8/15, 11/15	Company	
	50	RBC Certification required under C-3 Phase I	2	EO	xxx	3/1	Company	
	51	RBC Certification required under C-3 Phase II	2	EO	xxx	3/1	Company	
	52	Statement on non-guaranteed elements - Exhibit 5 Int. #3	2	EO	xxx	3/1	Company	
	53	Statement on par/non-par policies – Exhibit 5 Int. 1&2	2	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	
	66	Separate Accounts .PDF Filing	xxx	EO	xxx	3/1	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	
		IV. AUDIT/INTERNAL CONTROL RELATED REPORTS						
	81	Accountants Letter of Qualifications	2	EO	N/A	6/1	Company	
	82	Audited Financial Reports	2	EO	xxx	6/1	Company	
	83	Audited Financial Reports Exemption Affidavit	2	N/A	N/A		Company	
	84	Communication of Internal Control Related Matters Noted in Audit	2	N/A	N/A	8/1	Company	
	85	Independent CPA (change)	2	N/A	N/A	6/1	Company	
	86	Management's Report of Internal Control Over Financial Reporting	2	N/A	N/A	8/1	Company	
	87	Notification of Adverse Financial Condition	2	N/A	N/A	6/1	Company	
	88	Relief from the five-year rotation requirement for lead audit partner	2	EO	xxx	3/1	Company	
	89	Relief from the one-year cooling off period for independent CPA	2	EO	xxx	3/1	Company	
	90	Relief from the Requirements for Audit Committees	2	EO	xxx	3/1	Company	
	91	Request for Exemption to File Management's Report of Internal Control Over Financial Reporting	1	N/A	N/A	3/1	Company	
		V. STATE REQUIRED FILINGS						
	101	Certificate of Compliance	0	0	0		State	
	102	Certificate of Deposit	0	0	0		State	
	103	Certificate of Valuation	0	0	0		State	
	104	Filings Checklist (with Column 1 completed)	1	0	1		State	
	105	Form B-Holding Company Registration Statement	2	0	1	5/1	Company	See Note 7
	106	Form F-Enterprise Risk Report	1	N/A	N/A	5/1	Company	See Note 7
	107	Premium Tax	@ @ @	0	@ @ @		State	See Note 2
	108	State Filing Fees	0	0	1	3/1	State	See Note 3
	119	Signed Jurat	xxx	0	1	3/1, 5/15, 8/15, 11/15	NAIC	See Note 8
	110	Claims in Suit	2	0	1	3/1	Company	See Note 4
	111	Form AR-1	0	0	1	3/1	State	See Note 5
	112	Holding Company Registration Statement Affidavit	0	0	1	3/1	Company	See Note 7
	113	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 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 @@@ appears in this column, please refer to the 2016 Filing Checklist Notes.**

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

	NOTES AND INSTRUCTIONS (A-K APPLY TO ALL FILINGS)	
A	Required Filings Contact:	Financial Surveillance / Company Licensing Telephone: 617-521-7794 or Companies.Mailbox@state.ma.us
B	Mailing Address for Annual Statement Filings:	Commonwealth of Massachusetts Division of Insurance Financial Surveillance Section 1000 Washington Street, Suite 810 Boston, MA 02118-6200
C	Mailing Address for Filing Fees and License Renewal Applications:	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 requires that the Annual Statement be received on or before March 1, 2017 . 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 provides for a penalty of \$100 per day if the Annual Statement, or any 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.
G	Original Signatures:	Original notarized signatures of at least two principal officers of the company.
H	Signature/Notarization/Certification:	Annual Statements must be subscribed and sworn before a notary by at least two principal officers of the company.
I	Amended Filings:	
J	Exceptions from normal filings:	
K	Bar Codes (State or NAIC):	Please follow the instruction in the NAIC Annual Statement Instructions.
L	Signed Jurat:	In lieu of printed copies of annual statements, quarterly statements, and related filings, Massachusetts requires foreign life, accident and health insurers to file a signed jurat page.
M	NONE Filings:	Please follow the instructions in the NAIC Annual Statement Instructions.
N	Filings new, discontinued or modified materially since last year:	

**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 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 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 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 its website). 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.