

LIFE, ACCIDENT AND HEALTH INSURERS

COMPANY NAME: _____ NAIC Company Code: _____

Contact: _____ Telephone: _____

REQUIRED FILINGS IN THE STATE OF: Puerto Rico 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")	1	EO	0	3/1	NAIC	
	1.1	Printed Investment Schedule detail (Pages E01-E27)	1	EO	xxx	3/1	NAIC	
	2	Quarterly Financial Statement (8 1/2" x 14")	1	EO	0	5/15, 8/15, 11/15	NAIC	
	3	Separate Accounts Annual Statement (8 1/2"x14")	1	EO	0	3/1	NAIC	
II. NAIC SUPPLEMENTS								
	11	Accident & Health Policy Experience Exhibit	1	EO	0	4/1	NAIC	
	12	Analysis of Annuity Operations by Lines of Business	1	EO	0	4/1	NAIC	
	13	Analysis of Increase in Annuity Reserves During Year	1	EO	0	4/1	NAIC	
	14	Credit Insurance Experience Exhibit	1	EO	xxx	4/1	NAIC	
	15	Interest Sensitive Life Insurance Products Report	1	EO	xxx	4/1	NAIC	
	16	Life, Health & Annuity Guaranty Assessment Base Reconciliation Exhibit	1	EO	xxx	4/1	NAIC	
	17	Life, Health & Annuity Guaranty Assessment Base Reconciliation Exhibit Adjustment Form	1	EO	xxx	4/1	NAIC	
	18	Long-term Care Experience Reporting Forms	1	EO	xxx	4/1	NAIC	
	19	Management Discussion & Analysis	1	EO		4/1	Company	
	20	Medicare Supplement Insurance Experience Exhibit	1	EO	xxx	3/1	NAIC	
	21	Medicare Part D Coverage Supplement	1	EO	0	3/1, 5/15, 8/15, 11/15	NAIC	
	22	Risk-Based Capital Report	1	EO	0	3/1	NAIC	
	23	Schedule SIS	1	N/A	N/A	3/1	NAIC	
	24	Supplemental Compensation Exhibit	1	N/A	N/A	3/1	NAIC	
	25	Supplemental Health Care Exhibit (Parts 1, 2 and 3)	1	EO	0	4/1	NAIC	
	26	Supplemental Health Care Exhibit's Allocation Report	1	EO	0	4/1	NAIC	
	27	Supplemental Investment Risk Interrogatories	1	EO	0	4/1	NAIC	
	28	Supplemental Schedule O	1	EO	xxx	3/1	NAIC	
	29	Supplemental XXX/AXXX Reinsurance Exhibit	1	EO	0	4/1	NAIC	
	30	Trusteed Surplus Statement	1	EO	xxx	3/1, 5/15, 8/15, 11/15	NAIC	
	31	Workers' Compensation Carve-Out Supplement	1	EO	0	3/1	NAIC	
Actuarial Related Items								
	32	Actuarial Certification regarding use 2001 Preferred Class Table	1	EO	0	3/1	Company	
	33	Actuarial Certification Related Annuity Nonforfeiture Ongoing Compliance for Equity Indexed Annuities	1	EO	0	3/1	Company	
	34	Actuarial Certification Related to Hedging required by Actuarial Guideline XLIII	1	EO	0	3/1	Company	
	35	Actuarial Certification Related to Reserves required by Actuarial Guideline XLIII	1	EO	0	3/1	Company	
	36	Actuarial Memorandum Related to Universal Life with Secondary Guarantee Policies required by Actuarial Guideline XXXVIII 8D	1	N/A	xxx	4/30	Company	
	37	Actuarial Opinion	1	EO	0	3/1	Company	
	38	Actuarial Opinion on Separate Accounts Funding Guaranteed Minimum Benefit	1	EO	0	0	Company	
	39	Actuarial Opinion on Synthetic Guaranteed Investment Contracts	1	EO	0	3/1	Company	
	40	Actuarial Opinion on X-Factors	1	EO	0	3/1	Company	
	41	Actuarial Opinion required by Modified Guaranteed Annuity Model Regulation	1	EO	0	3/1	Company	
	42	Financial Officer Certification Related to Clearly Defined Hedging Strategy required by Actuarial Guideline XLIII	1	EO	0	3/1	Company	
	43	Management Certification that the Valuation Reflects Management's Intent required by Actuarial Guideline XLIII	1	EO	0	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)	1	N/A	xxx	3/15	Company	
	45	Reasonableness & Consistency of Assumptions Certification required by Actuarial Guideline XXXV	1	EO	xxx	3/1,5/15, 8/15, 11/15	Company	
	46	Reasonableness of Assumptions Certification required by Actuarial Guideline XXXV	1	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)	1	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)	1	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	1	EO	xxx	3/1,5/15, 8/15, 11/15	Company	
	50	RBC Certification required under C-3 Phase I	1	EO		3/1	Company	
	51	RBC Certification required under C-3 Phase II	1	EO		3/1	Company	
	52	Statement on non-guaranteed elements - Exhibit 5 Int. #3	1	EO		3/1	Company	
	53	Statement on par/non-par policies – Exhibit 5 Int. 1&2	1	EO		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	0	EO	N/A	6/1	Company	
	82	Audited Financial Reports	0	EO	0	6/1	Company	
	83	Audited Financial Reports Exemption Affidavit		N/A	N/A		Company	
	84	Communication of Internal Control Related Matters Noted in Audit	0	EO	N/A	8/1	Company	
	85	Independent CPA (change)	0	N/A	N/A		Company	
	86	Management's Report of Internal Control Over Financial Reporting	0	N/A	N/A	8/1	Company	
	87	Notification of Adverse Financial Condition	0	N/A	N/A		Company	
	88	Relief from the five-year rotation requirement for lead audit partner	0	EO	0	3/1	Company	
	89	Relief from the one-year cooling off period for independent CPA	0	EO	0	3/1	Company	
	90	Relief from the Requirements for Audit Committees	0	EO	0	3/1	Company	
	91	Request for Exemption to File Management's Report of Internal Control Over Financial Reporting	0	N/A	N/A		Company	
		V. STATE REQUIRED FILINGS						
	101	Certificate of Compliance	1	0	1	3/31	State	
	102	Certificate of Deposit	1	0	1	3/31	State	
	103	Certificate of Valuation	1	0	1	3/31	State	
	104	Filings Checklist (with Column 1 completed)	1	0	1	3/31	State	
	105	Form B-Holding Company Registration Statement	1	0	0	3/31	Company	
	106	Form F-Enterprise Risk Report ***	1	0	0	3/31	Company	
	107	ORSA****	1	0	0	3/31	Company	
	108	Premium Tax	1	0	1	3/31	State	
	109	State Filing Fees	0	0	1	3/31	State	
	110	Signed Jurat	xxx	0	1	3/31, 5/15, 8/15, 11/15	NAIC	
	111	Certificate of Investment in Puerto Rico Securities	0	0	1	5/21	State	P
	112	Life Insurance Miscellaneous Report	1	0	1	3/31	State	AC

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			Domestic		Foreign			
			State	NAIC	State			
	113	Report of Premiums Written and Claims Paid for all Kind of Medical Expense Insurance and Number of Insured's.	1	0	1	3/31, 15/5, 8/15, 11/15	State	R
	114	State Page for Puerto Rico	1	0	1	3/31	NAIC	S
	115	Application for Certificate of Authority Renewal	1	0	1	3/31	State	See form
	116	Employment Survey ("Número de Empleos Directos Generados en Puerto Rico")	1	0	0	3/31	State	T
	117	Report of Different Aspects of the Population Health in Puerto Rico	1	0	XXX	2/14	State	U
	118	Informe sobre las enmiendas realizadas a sus Políticas de Pago a Proveedores, durante el año anterior a la presentación del informe.	1	0	0	2/1	State	V
	119	Informe de Querellas Pago Puntual	1	0	0	3/31	State	See form

*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 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 updated 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. Consistent with the Form B filing requirements, 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. 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:	Sugeil M. Díaz Serrano (787) 304-8686 ext. 6604 Sdiaz@ocs.pr.gov
	B	Mailing Address:	Office of the Commissioner of Insurance of Puerto Rico: B5 Tabonuco Street Suite 216 PMB 356 Guaynabo, PR 00968-3029 If using UPS or FEDEX delivery services, please sent to: GAM Tower Urb. Caparra Hills Ind. Park 2 Tabonuco Street Suite 400 (Floor 4) Guaynabo, PR 00968-3020
	C	Mailing Address for Filing Fees:	N/A
	D	Mailing Address for Premium Tax Payments:	Office of the Commissioner of Insurance of Puerto Rico: B5 Tabonuco Street Suite 216 PMB 356 Guaynabo, PR 00968-3029
	E	Delivery Instructions:	All required filings must be physically received no later than the due date. If due date fall on weekend or holiday, then the deadline is extended to the next business day. Postmark date does not constitute received date.
	F	Late Filings:	The Commissioner might issue an order imposing fines for late filing.
	G	Original Signatures:	Original signatures required an all filings that require signatures.
	H	Signature/Notarization/Certification:	Notarized signatures are required for President, Secretary and Treasurer.
	I	Amended Filings:	Amended items must be filed with a complete explanation of each amendment. If there are signature requirements for the original filing, the same requirements apply to any amendment.
	J	Exceptions from normal filings:	
	K	Bar Codes (State or NAIC):	
	L	Signed Jurat:	
	M	NONE Filings:	

	N	Filings new, discontinued or modified materially since last year:	Nondomestic insurers are required to file the NAIC State Page for Puerto Rico and the Affidavit of Filing and Financial Statement Attestation in lieu of financial statement hardcopy in Puerto Rico (See Note O).
	O	Certificate of Deposit	A Certificate of Deposit should be a certification of funds on deposit for the protection of all policyholders. Foreign insurers must submit to this Office a .PDF copy of their qualified funds deposited in their State of Domicile. (See note B)
	P	Certification of Investments in Puerto Rico	Complete the form posted. Send hard copy with signatures (See note B).
	Q	Foreign Company filings	As a general rule, Foreign companies are required to file hard copies of statements only to the mailing address specified in Note B. In some cases, Foreign P&C insurers can also opt for Alternative Filing as a substitute for hard copies. Forms that qualify for alternative filing are: Employment Survey, the Report of Different Aspects of the Infant Population Health in Puerto Rico and the Report of Premiums Written and Claims Paid for all Kind of Medical Expense Insurance and Number of Insured's. Please, refer to each form instructions for electronic mailing directions and details.
	R	Report of Premiums Written and Claims Paid for all Kind of Medical Expense Insurance and Number of Insured's.	Only for HMO and Disability Insurers issuing health insurance in Puerto Rico. Include, only information related to Puerto Rico. CN-2014-186-ES Electronic version of this report must be signed (see Note G) and send to: estadisticas.planillasalud@ocs.pr.gov
	S	State Page for Puerto Rico	Foreign insurers authorized to do business in Puerto Rico and exempted of filing hard copy of their annual statements in our Office, must file a hard copy of the NAIC State Page for Puerto Rico.
	T	Employment Survey (“Número de Empleos Directos Generados en Puerto Rico”)	CN-2014-169-AF
	U	Report of Different Aspects of the Health of the Population of Puerto Rico	Participant disability insurers must submit this form in both “hardcopy” and electronic versions. Some reports include categories that must be classified as “Private Plans”, “Individual Plans”, “Direct Payment Plans” and “Public

			Employee Plans". The electronic report must be completed and sent to this Office on or before February 15. The electronic address to send this report is estadisticas.salud@ocs.pr.gov . For specific step by step directions on how to complete the form, please see the instructions attached to the form.
V	Informe sobre las enmiendas realizadas a sus Políticas de Pago a Proveedores, durante el año anterior a la presentación del informe.		Only for Disability Insurers issuing health insurance in Puerto Rico. See CL_2007_1787_PP.
W	Solicitud de Exención de Contribución sobre Primas		Domestic insurers and HMO's only. See instructions.
X	Relación de Accionistas		Domestic insurers only. See instructions.
Y	Report of Unclaimed Funds due as of December 31 of the previous year		All Domestic and Foreign Insurers. (See General Instructions on forms FNR-001, FNR-002, FNR-004 y FNR-005). Due dates are May 1, 2010 for the Preliminary Report of Unclaimed Funds due as December 31 of the previous year and December 20 for the Final Report of Unclaimed Funds and payment of those funds that ceased to do unclaimed.
AA	Annual Statement		Foreign insurers organized in the United States, or with port of entry in one of the states of the United States, do not have to submit to this Office the hard copy and electronic filing of the annual statement. Foreign insurers not organized in the United States that do not file electronically to the NAIC, must submit a hardcopy of their annual statements. All such foreign insurers that elect to file an annual statement pertaining only to their United States business, must also include detailed information regarding their Puerto Rico affairs and transactions.
AB	Report of Reinsurance Assumed from PR Domestic Insurers		Specify the name of the insurer and the amount reinsurance assumed from each Puerto Rico domestic insurer. Each file has three (3) tables: <ol style="list-style-type: none"> 1. Life 2. Disability 3. Property & Casualty. In the Property & Casualty table the insurers must specify in different columns the amount of reinsurance related to catastrophic, non catastrophic and liability. Please sign (see note G) and send by electronic mail in MS Excel format to: estadisticas.reaseguro@ocs.pr.gov
AC	Life Insurance Miscellaneous Report		All Life and Disability authorized insurers must complete and file in this

			Office, the Miscellaneous Life Insurance Business Report. The requirement is for the insurer's Puerto Rico business only. Such form can be sent electronically to estadisticas.limr@ocs.pr.gov .
	AD	Report of HIV Tests Performed by Pregnant Women	Only for HMO and Disability Insurers issuing health insurance in Puerto Rico. Include, only information related to Puerto Rico. CC-2014-1848-AS
	AE	Report of HIV Test Performed	Only for HMO and Disability Insurers issuing health insurance in Puerto Rico. Include, only information related to Puerto Rico. CC-2015-1865-ES

**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 (EX) 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 (EX) 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. 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.

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