

Health entities

Company name: _____ NAIC company code: _____

Contact: _____ Telephone: _____

 Required filings in the state of: Texas Filings made during the year **2023**
Revised 12/01/2022 #

(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	EO	EO	xxx	3/1	NAIC	Q, Z, AA
	1.1	Printed Investment Schedule detail (pages E01-E29)	EO	EO	xxx	3/1	NAIC	Q, Z, AA
	2	Quarterly Financial Statement	EO	EO	xxx	5/15, 8/15, 11/15	NAIC	Q, Z, AA
II. NAIC supplements								
	11	Accident & Health Policy Experience Exhibit	EO	EO	xxx	4/1	NAIC	Q, Z
	12	Actuarial Opinion	EO	EO	xxx	3/1	Company	Q, Z
	13	Life Supplemental Data due March 1	EO	EO	xxx	3/1	NAIC	Q, Z
	14	Life Supplemental Data due April 1	EO	EO	xxx	4/1	NAIC	Q, Z
	15	Life Supp Statement non-guaranteed elements – Exh 5, Int. #3	EO	EO	xxx	3/1	Company	Q, Z
	16	Life Supp Statement on par/non-par policies – Exh 5 Int. 1&2	EO	EO	xxx	3/1	Company	Q, Z
	17	Life, Health & Annuity Guaranty Association Assessable Premium Exhibit, Parts 1 and 2	EO	EO	xxx	4/1	NAIC	Q, Z
	18	Long-Term Care Experience Reporting Forms	EO	EO	xxx	4/1	NAIC	Q, Z
	19	Management Discussion & Analysis	EO	EO	xxx	4/1	Company	Q, Z
	20	Medicare Part D Coverage Supplement	EO	EO	xxx	3/1, 5/15, 8/15, 11/15	NAIC	Q, Z
	21	Medicare Supplement Insurance Experience Exhibit	EO	EO	xxx	3/1	NAIC	Q, Z
	22	Risk-Based Capital Report	EO	EO	xxx	3/1	NAIC	O, Y, Z
	23	Schedule SIS	EO	N/A	N/A	3/1	NAIC	R
	24	Supplemental Compensation Exhibit	EO	N/A	N/A	3/1	NAIC	R
	25	Supplemental Health Care Exhibit (Parts 1, 2 and 3)	EO	EO	xxx	4/1	NAIC	Q, Z, AV
	26	Supplemental Health Care Exhibit's Allocation Report	EO	EO	xxx	4/1	NAIC	Q, Z, AV
	27	Supplemental Investment Risk Interrogatories	EO	EO	xxx	4/1	NAIC	Q, Z
III. Electronic filing requirements								
	61	Annual statement electronic filing	xxx	EO	xxx	3/1	NAIC	O, Z
	62	March .pdf filing	xxx	EO	xxx	3/1	NAIC	O, Z
	63	Risk-Based Capital electronic filing	xxx	EO	N/A	3/1	NAIC	O, Z
	64	Risk-Based Capital .pdf filing	xxx	EO	N/A	3/1	NAIC	O, Z
	65	Supplemental electronic filing	xxx	EO	xxx	4/1	NAIC	O, Z
	66	Supplemental .pdf filing	xxx	EO	xxx	4/1	NAIC	O, Z
	67	Quarterly statement electronic filing	xxx	EO	xxx	5/15, 8/15, 11/15	NAIC	O, Z
	68	Quarterly .pdf filing	xxx	EO	xxx	5/15, 8/15, 11/15	NAIC	O, Z
	69	June .pdf filing	xxx	EO	xxx	6/1	NAIC	O, Z, AD
IV. Audit/Internal Control related reports								
	81	Accountants Letter of Qualifications (TIC § 401.013 and 28 TAC § 7.88(i))	EO	EO	N/A	6/1 or 6/30	Company	Q, Z
	82	Audited Financial Reports (TIC Chapter 401 Subchapter A, and 28 TAC §§ 7.18 , 7.85 and 7.88)	EO	EO	N/A	6/1 or 6/30	Company	Q, Z, AD
	83	Audited Financial Reports exemption affidavit (TIC § 401.006)	EO	N/A	N/A	6/1 or 6/30	State	R, AG
	84	Communication of Internal Control Related Matters noted in audit (28 TAC 7.88(i))	EO	EO	N/A	8/1 or 8/31	Company	AX
	85	Independent CPA (change) (designation of accountant)	EO	N/A	N/A	12/31	Company	R, AF

(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				
	86	Management's Report of Internal Control over Financial Reporting (28 TAC §7.88(m, (n)(2) and (3))	EO	N/A	N/A	8/1 or 8/31	Company	AX
	87	Notification of adverse financial condition	EO	N/A	EO	< 5 th business day after notice received	Company	AD
	88	Relief from the five-year rotation requirement for lead audit partner (28 TAC §7.88 (h)(1) and (2))	EO	EO	N/A	3/1	Company	Q, Z, AZ
	89	Relief from the one-year cooling off period for independent CPA (28 TAC §7.88 (h)(1) and (2))	EO	EO	N/A	3/1	Company	Q, Z, AZ
	90	Relief from the Requirements for Audit Committees (28 TAC §7.88 (k)(4))	EO	EO	N/A	3/1	Company	Q, Z, AZ
	91	Request for exemption to file Management's Report of Internal Control over Financial Reporting	EO	N/A	N/A	8/1 or 8/31	Company	AX
		V. State required filings						
	101	Registration of accountant (TIC §401.014)	EO	0	N/A	12/31	Accountant	R, AF
	102	Form B – annual holding company registration statement	EO	0	N/A	4/30	Company	R, AE
	103	Biographical Affidavit	EO	0	EO	As change occurs	State	X
	104	Certificate of Compliance – Advertising	EO	0	EO	3/1	State	
	105	Filings checklist (with column 1 completed)	0	0	0		State	U
	106	Premium Taxes – file with the Texas Comptroller of Public Accounts +	EO	0	EO	Varies	State	D, V
	107	Signed Jurat page - ONLY. Foreign companies are not required to file annual/quarterly statements with TDI but must electronically submit a signed Jurat page.	xxx	0	EO	3/1, 5/15, 8/15, 11/15	NAIC	L, AA
	108	State Filing Fees (annual statements) – file with the Texas Comptroller of Public Accounts +	EO	0	EO	Varies	State	V
	109	Texas Officers and Directors page	EO	0	N/A	As change occurs	State	R, W
	110	Texas Overhead Assessment Exemption form (PDF) – to be filed by Texas domestic with qualified pension plan contracts and applicable foreign companies	EO	0	N/A	3/1	State	R
	111	HMO Supplement – Annual data	EO	0	EO	3/1	State	
	112	HMO Supplement – Quarterly data	EO	0	EO	5/15, 8/15, 11/15	State	
	113	Request for Permitted Accounting Practices	EO	0	N/A	As needed	Company	R, AI
	114	Policy Count Exhibit – Form ; Instructions (TIC §521.052 (1))	EO	0	EO	3/1	State	N, BD
	115	Report of Significant Deficiencies in Internal Control	EO	0	EO	<5 th business day after notice received	Company	AD
#	116	GCC (Group Capital Calculation) ***** file with TDI if Texas is the lead state of the group	EO	0	N/A	4/30	Company	BG
	117	Form F – holding company Enterprise Risk report ***** file with TDI if Texas is the lead state	EO	0	N/A	4/30	Company	BB
	118	Corporate Governance annual disclosure***	EO	0	N/A	6/1	Company	BF
	119	ORSA (Own Risk and Solvency Assessment) ***** file with TDI if Texas is the lead state	EO	0	N/A	Varies	Company	BC

*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 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.

*****The GCC should ONLY be filed with the lead-state of the insurance group as set forth at the following NAIC URL: https://content.naic.org/public_lead_state_report.htm. The NAIC Model Holding Company Act was drafted with very specific language to make this clear for several reasons. To this end, states should not require the GCC of any foreign groups, and should footnote their checklists, or make insurers aware through some other means the fact that the GCC should only be filed with the lead state of the group.

+ This symbol along with yellow highlighting are provided for emphasis only.

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+This symbol along with the yellow highlighting are provided for emphasis only.

		Notes and instructions (A-K apply to all filings)	
	A	For questions regarding required filings, contact:	FinancialAnalysis@tdi.texas.gov
	B	Mailing address:	Texas Department of Insurance Financial Analysis MC-FRD PO Box 12030 Austin TX 78711 Street address: Texas Department of Insurance Financial Analysis MC-FRD 1601 Congress Ave Austin, TX 78701
	C	Mailing address for annual statement filing fees: Annual Statement Filing Fee (item 23): http://www.comptroller.texas.gov/forms/25-300.pdf	Texas Comptroller of Public Accounts P.O. Box 13528 Austin, TX 78711-3528 (800) 252-1387 http://www.comptroller.texas.gov/
	D	Mailing address for premium tax payments: Texas Insurance Tax forms: http://www.comptroller.texas.gov/taxes/insurance/	Texas Comptroller of Public Accounts P.O. Box 13528 Austin, TX 78711-3528 (800) 252-1387 http://www.comptroller.texas.gov/
	E	Delivery instructions:	Filings must be postmarked by due date. If the due date falls on a weekend or holiday, the due date is extended to the next business day.
	F	Late filings:	Penalties and fines for late filings are provided for by the Texas Insurance Code.
	G	Original signatures:	Original or electronic signatures are acceptable on all filings from domestic companies. Foreign/Alien insurers may submit a photocopy of the original or electronically signed filing.
#	H	Signature/notarization/certification:	The following officers are required to sign annual/quarterly statements: President and two principal officers. Electronic notaries are also accepted.
	I	Amended filings: If more than five pages are amended, submit an entire statement including Jurat page with appropriate signatures.	To be submitted with cover letter and Jurat page signed by the President and two principal officers.
	J	Exceptions from normal filings:	None.
	K	Bar Codes (State or NAIC):	NAIC Bar Codes are required and should be generated according to NAIC Annual Statement instructions.
	L	Signed Jurat: Electronic filing	Signed by the President and two principal officers. Domestic+ : original or electronic signatures Foreign/Alien+ : photo-copied or electronic signatures are accepted
	M	NONE filings:	"NONE" bar codes are allowed.

#	N	Filings new, discontinued or modified materially since last year:	New: All statement types – Group capital calculation added to the State Required Filings section of the checklist; file with lead state only
	O	File with the NAIC only.	
	P	File hard copy with Texas only.	Discontinued (2021).
	Q	File with the NAIC and Texas.	
	R	Required of Texas domestic companies only.	
	S	Required of foreign companies only.	
	T	Required of Texas domestic and foreign companies.	
	U	Not required to be filed.	
	V	To be filed with the Texas Comptroller of Public Accounts.	Texas Comptroller of Public Accounts P.O. Box 13528 Austin, TX 78711-3528 800-252-1387 http://www.comptroller.texas.gov/
	W	Texas Officers and Directors FIN306 (Officers and Directors page)	Required of Texas domestics when change occurs to an executive officer/director, along with the Biographical Affidavit.
	X	Biographical Affidavit Biographical affidavits must be submitted when a change occurs to a company's officers or directors. Submit electronically to CLRBIOUPDATE@tdi.texas.gov . For instructions on filing electronically refer to Electronic Filings Guidelines . <ul style="list-style-type: none"> • FIN353 (Biographical affidavit instructions and fingerprint requirements for Texas-domestic insurers) • NAIC UCAA, Form 11 (Biographical Affidavit) 	Domestic insurers are required to submit biographical affidavits and fingerprint receipts for the top executive officers, including CEO, President, Secretary, Treasurer, CFO/Controller and COO. TDI does NOT require biographical affidavits for Vice Presidents or Assistant-officers. For general inquiries, contact CompanyLicense@tdi.texas.gov or refer to the Insurer web page. Foreign insurers submit Bios for President, Secretary and Treasurer only when changes occur. Changes post-admission do not require fingerprints.
	Y	Risk-Based Capital report	Required to be filed with TDI upon request.
	Z	To be filed electronically with the NAIC.	
	AA	Foreign companies	Foreign companies shall file a signed Jurat page with TDI.
	AB	Analysis of Surplus	Discontinued (2014).
	AC	Recommended, not required.	

AD	<p>Audited financial statements</p> <p>Companies receiving a Notification of Adverse Financial Condition or a Report of Significant Deficiencies in Internal Control must provide a copy of the notice to the Department not later than the 5th business day after the date the insurer or HMO receives the notice (TIC § 401.017).</p> <p>Instructions for filing CPA Audited Financial report and related filings for the year 2022</p>	<p>Domestic insurers: File with TDI by June 1 (or June 30 if the insurer and its affiliate insurer(s) conduct business only in Texas). See 28 TAC § 7.88(d)(2).</p> <p>Foreign insurers: TDI will accept annual audited financial statements filed with the NAIC in accordance with the NAIC Electronic Filing Submission Directive in lieu of filing a hard copy with TDI. Notification of Adverse Financial Condition or a Report of Significant Deficiencies in Internal Control must be filed with TDI.</p>
AE	Annual holding company registration statement (Form B)	Applies to all Texas domestic and commercially domiciled insurers that are subject to the Insurance Holding Company System Regulatory Act (Chapter 823).
AF	CPA audited financial statement – Intent form	Supplemental form required for Texas domestic companies only+ .
AG	CPA audited financial statement – Affidavit for Exemption from filing CPA report	Generally, an insurer may qualify for an exemption to file a CPA report if direct written premiums in Texas were less than \$1 million. Insurers that have more than \$1 million in assumed premiums are not exempt (TIC § 401.006).
AH	Request to file consolidated audited annual statement	Refer to TIC § 401.016 .
AI	<p>Request for Permitted Accounting Practices should be submitted to Financial.Exams@tdi.texas.gov.</p> <p>Questions can be directed to Shawn Frederick, Chief Financial Examiner, at Shawn.Frederick@tdi.texas.gov.</p>	Include the requested practice, the referenced SSAP number, the reason for the request, the financial impact of the request, and supporting documentation, if any.
AJ	Holding Company filings	File Holding Company documents with TDI if any insurer in the group is a Texas domestic or is commercially domiciled. Filings (not including Registration Statement) are not required by commercially domiciled insurers if an exemption is in place. Foreign insurers file with their domestic state.
AK	<p>Actuarial opinion summary – confidential filing</p> <p>Submit electronically+ to: ActuarialDivision@tdi.texas.gov</p>	Property and Casualty Actuarial Opinion summary (28 TAC § 7.9). Confidential – file separately per rule.
AL	<p>Regulatory Asset Adequacy Issues Summary – confidential filing</p> <p>Submit electronically+ to: ActuarialDivision@tdi.texas.gov</p>	<p>All domestic companies that file on the NAIC Life, Accident and Health (LAH) blank must submit an RAAIS, unless exempt from asset adequacy analysis according to 28 TAC § 3.9902.</p> <p>Note: Foreign companies must file upon request.</p>
AM	<ul style="list-style-type: none"> Reasonableness of Assumptions Certification Reasonableness & Consistency of Assumptions Certification 	Actuarial certifications required for equity indexed annuities as found in Actuarial Guideline XXXV, Appendix C of the Accounting Practices and Procedures Manual.
AN	<ul style="list-style-type: none"> Reasonableness of Assumptions Certification for Implied Guaranteed Rate Method Reasonableness & Consistency of Assumptions Certification (Updated Average Market Value) Reasonableness & Consistency of Assumptions Certification (Updated Market Value) 	Actuarial certifications required for equity indexed life insurance policies as found in Actuarial Guideline XXXVI, Appendix C of the Accounting Practices and Procedures Manual.
AO	Texas Negotiated Deductible Workers' Compensation form	Pursuant to 28 TAC § 8.4 . Required electronically upon request , only for companies writing this line of business.

AP	<ul style="list-style-type: none"> Actuarial Certification Related to Annuity Non-forfeiture Compliance Actuarial Opinion on Separate Accounts Funding Actuarial Opinion on Synthetic Guaranteed Investment Contracts Actuarial Opinion required by Modified Guaranteed Annuity Model Regulation 	These filings should be completed in accordance with the NAIC Model Regulations. Required upon request.
AQ	Actuarial Opinion on X-Factors	Actuarial Opinion required by APPM A-830.
AR	<ul style="list-style-type: none"> RBC Certification required under C-3 Phase I RBC Certification required under C-3 Phase II 	Required to be filed with TDI upon request.
AS	Bail Bond Supplement	Only reporting entities writing bail bond coverage are required to complete this supplement. This supplement must be filed with the NAIC by March 1 each year.
AT	Certifications required by Actuarial Guideline XLIII	Discontinued (2021).
AU	Supplemental Annuity Exhibits	Only reporting entities writing annuity products are required to complete these exhibits.
AV	Supplemental Health Care Exhibits	Only reporting entities writing comprehensive major medical insurance business for large group employer, small group employer, and individual, are required to complete these exhibits.
AW	Director and Officer Supplement	Only reporting entities providing director and officer (D&O) liability coverage in a monoline policy or as part of a commercial multiple peril (CMP) policy are required to complete this supplement.
AX	Communication of Internal Control Matters noted in audit and Report of Internal Control over financial reporting	Required to be filed no later than the 60 th day after the date of the audited financial report is filed (28 TAC §§7.88(j)(1) and (m)(1)).
AY	Actuarial certification related to the use of the 2001 Preferred Class Mortality Tables	For all reporting entities that use the 2001 Preferred Class Mortality Tables permitted by 28 TAC §§3.9401-3.9404 . This certification is required by §3.9404 (a) and (b).
AZ	Relief from Rotation, Cooling-Off, and Audit Committee requirements	Also see the Model Audit Rule Implementation Guide in the NAIC's Accounting Practices and Procedures Manual – Appendix G (adopted by reference in 28 TAC §7.18).
BA	Actuarial Memorandum Related to Universal Life with Secondary Guarantee Policies required by Actuarial Guideline XXXVIII – Section 8D – confidential filing . Requirements and guidance are found in AG38 Section 8D© Documentation and Reporting. Submit electronically+ to: ActuarialDivision@tdi.texas.gov	Applies to Texas domestic companies that have ULSG business subject to AG38 Section 8D.
BB	Enterprise Risk Report – Form F	File if insurer meets the requirements of TIC §823.0595 and if Texas is the lead state regulator of the holding company group (see Lead State Report located at http://www.naic.org/public_lead_state_report.htm).
BC	Own Risk and Solvency Assessment (ORSA)	Insurers or insurance groups subject to TIC Chapter 830 must file with the lead state commissioner an ORSA Summary Report unless qualifying for an exemption pursuant to TIC §830.006 .
BD	Policy Count Exhibit – Form Submittal Instructions and Definitions	Annual filing used to determine complaint ratios. Due date coincides with the annual statement filing. Read the instructions thoroughly before completing the

			Policy Count Exhibit form. Foreign Risk Retention Groups are not required to submit this form.
	BE	Principles Based Reserves (PBR) – confidential filing Submit electronically+ to: ActuarialDivision@tdi.texas.gov	This filing is not required for those companies that do not have business subject to VM-20 or VM-21. The complete PBR Actuarial Report should be provided, inclusive of the components listed in lines 40, 41, and 42, as well as the Life Report and VA Report.
	BF	Corporate Governance annual disclosure	File with TDI if insurers or insurance groups meets the requirements of TIC §831 and if Texas is the lead state regulator of the holding company group (see Lead State Report located at http://www.naic.org/public_lead_state_report.htm).
	BG	Group Capital Calculation (GCC)	The GCC was adopted and to be effective 10/16/2022. Pursuant to 28 TAC §7.215, a GCC report is required annually to the lead state commissioner by the ultimate controlling person of an insurer.

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 (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 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.