

**FOR FOREIGN CHANGE XXX FOR RAAIS TO 0**

**FRATERNAL SOCIETIES**

COMPANY NAME: \_\_\_\_\_ NAIC Company Code: \_\_\_\_\_  
 Contact: \_\_\_\_\_ Telephone: \_\_\_\_\_  
 REQUIRED FILINGS IN THE STATE OF: **IDAHO** Filings Made During the Year 2016

(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			
<b>I. NAIC FINANCIAL STATEMENTS</b>								
	1	Annual Statement (8 1/2"x14")	2	EO	XXX	3/1	NAIC	See Notes E,F,G,H&L
	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	See Note O
	3	Separate Accounts Annual Statement (8 1/2"x 14")	2	EO	XXX	3/1	NAIC	
<b>II. NAIC SUPPLEMENTS</b>								
	10	Accident & Health Policy Experience Exhibit	2	EO	XXX	4/1	NAIC	
	11	Analysis of Annuity Operations by Lines of Business	2	EO	XXX	4/1	NAIC	
	12	Analysis of Increase in Annuity Reserves During Year	2	EO	XXX	4/1	NAIC	
	13	Health Care Exhibit (Parts 1, 2 and 3) Supplement	2	EO	XXX	4/1	NAIC	
	14	Health Care Exhibit's Allocation Report Supplement	2	EO	XXX	4/1	NAIC	
	15	Interest Sensitive Life Insurance Products Report	2	EO	XXX	4/1	NAIC	
	16	Investment Risk Interrogatories	2	EO	XXX	4/1	NAIC	
	17	Long-Term Care Experience Reporting Forms	2	EO	XXX	4/1	NAIC	
	18	Management Discussion & Analysis	2	EO	XXX	4/1	Company	
	19	Medicare Supplement Insurance Experience Exhibit	2	EO	XXX	3/1	NAIC	
	20	Medicare Part D Coverage Supplement	2	EO	XXX	3/1, 5/15, 8/15, 11/15	NAIC	
	21	Risk-Based Capital Report	2	EO	XXX	3/1	NAIC	
	22	Supplemental Compensation Exhibit	2	N/A	XXX	3/1	NAIC	
	23	Trusted Surplus Statement	2	EO	XXX	3/1, 5/15, 8/15, 11/15	NAIC	
	24	XXX/AXXX Reinsurance Exhibit	2	EO	XXX	4/1	NAIC	
<b>Actuarial Related Items</b>								
	25	Actuarial Certification Related Annuity Nonforfeiture Ongoing Compliance for Equity Indexed Annuities	2	EO	XXX	3/1	Company	
	26	Actuarial Certification Related to Hedging required by Actuarial Guideline XLIII	2	EO	XXX	3/1	Company	
	27	Actuarial Certification Related to Reserves required by Actuarial Guideline XLIII	2	EO	XXX	3/1	Company	
	28	Actuarial Certification regarding use 2001 Preferred Class Table	2	EO	XXX	3/1	Company	
	29	Actuarial Memorandum Related to Universal Life with Secondary Guarantee Policies required by Actuarial Guideline XXXVIII 8D	2	N/A	XXX	4/30	Company	
	30	Actuarial Opinion	2	EO	XXX	3/1	Company	
	31	Actuarial Opinion on X-Factors	2	EO	XXX	3/1	Company	
	32	Actuarial Opinion on Separate Accounts Funding Guaranteed Minimum Benefit	2	EO	XXX	3/1	Company	
	33	Actuarial Opinion on Synthetic Guaranteed Investment Contracts	2	EO	XXX	3/1	Company	
	34	Actuarial Opinion required by Modified Guaranteed Annuity Model Regulation	2	EO	XXX	3/1	Company	
	35	Financial Officer Certification Related to Clearly Defined Hedging Strategy required by Actuarial Guideline XLIII	2	EO	XXX	3/1	Company	
	36	Management Certification that the Valuation Reflects Management's Intent required by Actuarial Guideline XLIII	2	EO	XXX	3/1	Company	
	37	RAAIS required by Actuarial Opinion and Memorandum Regulation (Model 822), Section 7A(5)	2	N/A	XXX	3/15	Company	
	38	Reasonableness of Assumptions Certification required by Actuarial Guideline XXXV	2	EO	XXX	3/1, 5/15, 8/15, 11/15	Company	
	39	Reasonableness & Consistency of Assumptions Certification required by Actuarial Guideline XXXV	2	EO	XXX	3/1, 5/15, 8/15, 11/15	Company	
	40	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	

41	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	
42	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	
43	RBC Certification required under C-3 Phase I	2	EO	XXX	3/1	Company	
44	RBC Certification required under C-3 Phase II	2	EO	XXX	3/1	Company	
45	Statement on non-guaranteed elements – Exhibit 5 Int. #3	2	EO	XXX	3/1	Company	
46	Statement on participating/non-participating policies – Exhibit 5, Inter. #1&2	2	EO	XXX	3/1	Company	
<b>III. ELECTRONIC FILING REQUIREMENTS</b>							
60	Annual Statement Electronic Filing	xxx	EO	XXX	3/1	NAIC	
61	March .PDF Filing	xxx	EO	XXX	3/1	NAIC	
62	Risk-Based Capital Electronic Filing	xxx	EO	N/A	3/1	NAIC	
63	Risk-Based Capital .PDF Filing	xxx	EO	N/A	3/1	NAIC	
64	Separate Accounts Electronic Filing	xxx	EO	XXX	3/1	NAIC	
65	Separate Accounts .PDF Filing	xxx	EO	XXX	3/1	NAIC	
66	Supplemental Electronic Filing	xxx	EO	XXX	4/1	NAIC	
67	Supplemental .PDF Filing	xxx	EO	XXX	4/1	NAIC	
68	Quarterly Statement Electronic Filing	xxx	EO	XXX	5/15, 8/15 & 11/15	NAIC	
69	Quarterly .PDF Filing	xxx	EO	XXX	5/15, 8/15 & 11/15	NAIC	
70	June .PDF Filing	xxx	EO	XXX	6/1	NAIC	
<b>IV. AUDIT/INTERNAL CONTROL RELATED REPORTS</b>							
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		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		Company	
88	Request for Exemption to File	2	N/A	N/A		Company	
89	Relief from the five-year rotation requirement for lead audit partner	2	EO	XXX	3/1	Company	
90	Relief from the one-year cooling off period for independent CPA	2	EO	XXX	3/1	Company	
91	Relief from the Requirements for Audit Committees	2	EO	XXX	3/1	Company	
<b>V. STATE REQUIRED FILINGS***</b>							
101	Certificate of Compliance	0	0	1	3/1	State	See Note P
102	Certificate of Deposit	0	0	0	3/1 Exempt	State	Exempt
103	Certificate of Valuation	0	0	0	3/1	State	Not Required
104	Filings Checklist (with Column 1 completed)	0	0	0	3/1	State	
105	Premium Tax	0	0	0	3/1	State	See Note D
106	State Filing Fees	1	0	1	3/1 Continuation Fee	State	See Note Q
107	Signed Jurat	2	0	1	3/1	NAIC	See Note L
108	Annual Small Group and Individual Assessment Base Survey for Licensed Disability Insurers	1	0	1	3/1	State	See Note R
109							

\*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](http://www.naic.org/public_lead_state_report.htm)

<b>NOTES AND INSTRUCTIONS (A-K APPLY TO ALL FILINGS)</b>		
A	Required Filings Contact Person:	
	Financial Statements:	Carol Anderson (208) 334-4309 <a href="mailto:carol.anderson@doi.idaho.gov">carol.anderson@doi.idaho.gov</a>
	Premium Taxes & Continuation Fees:	Kathy Miller (208) 334-4282 <a href="mailto:kathy.miller@doi.idaho.gov">kathy.miller@doi.idaho.gov</a>
	Annual Small Group and Individual Assessment Base Survey:	Scott Frost (208) 334-4277 <a href="mailto:scott.frost@doi.idaho.gov">scott.frost@doi.idaho.gov</a>
B	Mailing Address:	<b>Street Address:</b> Idaho Department of Insurance 700 West State Street 3 <sup>rd</sup> Floor Boise, ID 83720-0043  <b>Mailing Address:</b> Idaho Department of Insurance PO Box 83720 Boise, ID 83720-0043
C	Mailing Address for Filing Fees:	Same as above
D	Mailing Address for Premium Tax Payments:	Fraternal are exempt from premium tax.
E	Delivery Instructions:	All <u>hardcopy</u> filings must be postmarked no later than the indicated due date. If the due date falls on a weekend or holiday, then the deadline is extended to the next business day.
F	Late Filings:	Foreign company electronic filings will be deemed filed based on the date the NAIC marks the filing as received. Electronic filings that are initially rejected due to validation errors and subsequently marked received when accepted by the NAIC may be subject to late filing penalties. Foreign company filings submitted to the Department in lieu of being filed electronically with the NAIC, will be deemed filed based on the postmark. Domestic hardcopy

			filings will be deemed filed based on the postmark date. Companies will be fined \$25.00 per day for a late filing.
	G	Original Signatures:	Required for domestic companies. <b>Not Required for foreign companies.</b>
	H	Signature/Notarization/Certification:	Required for domestic companies. <b>Not Required for foreign companies.</b>
	I	Amended Filings:	2 copies required for domestic companies. <b>Not Required for foreign companies.</b>
	J	Exceptions from normal filings:	For annual statement filings, requests for extensions for a period of 30 days or less beyond the regular due date or exemptions will not be required provided the domiciliary state has granted the extension or exemption and notified the NAIC. Extensions beyond 30 days will require written request for extension prior to expiration of the initial 30 day period, and domiciliary approval. Foreign insurers need not file extension or exemption requests for quarterly filings.
	K	Bar Codes (State or NAIC):	Not required
	L	Signed Jurat:  Foreign Companies submit copy of Jurat Page with annual filing only. <b>Do not file quarterly Jurat pages.</b>	Domestics - Original Signature, Notarization/Certification required. <b>FOREIGN COMPANIES – submit copy of Jurat page with Annual Filing only. Do not file the Quarterly Jurat page.</b>
	M	NONE Filings:	See NAIC Annual Statement Instructions for Supplemental Interrogatories.
	N	Filings new, discontinued or modified materially since last year:	<i>Foreign Companies no longer required to file Amended Filings.</i>

O	Quarterly Financial Statements Domestics-File two printed statements and any attachments <b>Foreign – Do not file quarterly statements or Jurat pages.</b>	Quarterly Financial Statements Domestics-File two printed statements and any attachments
P	Certificate of Compliance – Foreign Companies	Most current Certificate <b>MUST BE PROVIDED with the March 1 filings</b> , even if state of domicile issues Certificate after the March 1 due date. Certificate must be an <b>original</b> ; copies will not be accepted.
Q	State Filing Fees (Continuation Fee):	<b>Companies have the option to file this item electronically</b>  through <a href="http://www.doi.idaho.gov/company/filing_requirements.aspx">http://www.doi.idaho.gov/company/filing_requirements.aspx</a>
R	Annual Small Group and Individual Assessment Base Survey for Licensed Disability Insurers. <b>THIS MUST BE FILED ELECTRONICALLY. PLEASE READ FILING INSTRUCTIONS at: <a href="http://www.doi.idaho.gov/Consumer/surveys/AssessmentSurvey/survey.aspx">http://www.doi.idaho.gov/Consumer/surveys/AssessmentSurvey/survey.aspx</a></b>	Pool Assessment Base Filing Requirements for the Idaho Small Employer Health Reinsurance Program and Idaho Individual High Risk Reinsurance Pool (Assessment Base Survey) for all Licensed Disability Insurers.

**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 investments schedules and other supplements for which the *Annual Statement Instructions* exempt printed detail.

The **March .PDF Filing** is .pdf files 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 investment schedule detail.

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 supplements 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 (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.

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