

PROPERTY & CASUALTY INSURERS

COMPANY NAME: _____ NAIC Company Code: _____

Contact: _____ Telephone: _____

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

Note A - Required Filings Contact Persons

Actuarial Opinions/Summaries	Judy Mottar	(217) 524-5376
Amended Filings	Jack Williams	(217) 524-7494
Audited Financial Statements	Karla Davis	(217) 524-7998
Financial Regulation Fee	Tax Unit	(217) 782-0055
Financial Statements	Jack Williams	(217) 524-7494
Holding Company Filings	Melinda Lucht	(217) 785-4079
Mortgage Guaranty Filings	Dan Sparks	(217) 524-8362
Privilege & Retaliatory Tax/Invoices	Tax Unit	(217) 782-0055
Risk-Based Capital	Melinda Lucht	(217) 785-4079

Note B - Mailing Address

Illinois Department of Insurance
P/C Financial Analysis Unit
320 West Washington Street
Springfield, IL 62767-0001

Note C - Mailing Address for Filing Fees

Annual Statement Filing Fee (domestics only)	\$200
Certificate of Authority Renewal Fee (foreign, alien)	\$400
Mail to	IL Department of Insurance Tax Unit P.O. Box 7087 Springfield, IL 62791
Form B Filing Fee	\$200
Mail to	address listed in Note B

Note D - Mailing Address for Privilege & Retaliatory Tax Payments and Fire Marshal Tax Return

Illinois Department of Insurance
Tax Unit
P.O. Box 7087
Springfield, IL 62791

Note E - Delivery Instructions

All filings must be postmarked no later than the indicated due date. The official filing date is the U.S. Postal date stamp. If the due date falls on a weekend or holiday, then the deadline is extended to the next business day.

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Note F - Late Filings

Companies will be fined a penalty of up to \$1,000 per day for a late or incomplete filing. Annual Statement filings may be considered incomplete if only one statement is received or if Risk-Based Capital information is not included on page 17, lines 28 and 29 (yellow blank) or page 28, lines 14 and 15 (orange blank).

Companies are subject to Privilege and Retaliatory Tax penalties per 215 ILCS 5/412.

Note G - Original Signatures

Original signatures are required on all filings from domestic companies.

Note H - Signature/Notarization/Certification

The Annual Statement shall be verified by oaths of the President and Secretary of the company or, in their absence, by two other principal officers. The Annual Statement of an alien company shall be verified by oaths of its residential manager or principal representative in this state.

Note I - Amended Filings

SSAP 3, paragraph 10 of the NAIC Accounting Practices and Procedures Manual states that corrections of errors in previously issued financial statements shall be reported as adjustments to unassigned funds in the period an error is detected. In addition, **this paragraph directs the company to obtain approval of the domiciliary regulator before filing an amendment to the financial statements.**

For domestic companies, if approval is given by the Illinois Department of Insurance to make an amendment, the amendment must be submitted simultaneously to the Illinois Department of Insurance, the NAIC, and all other states in which the company is licensed. The submission of an amendment must include an appropriately signed jurat page. Please note for domestic companies, a fine may result if there is an amendment submitted without prior approval.

Note J - Exceptions From Normal Filings

The request for an exemption or extension must be submitted in writing not less than ten days prior to the due date in sufficient detail to permit the Director to make an informed decision with respect to the request.

The request for an exemption from filing a Statement of Actuarial Opinion must be submitted in accordance with NAIC P/C Annual Statement Instructions. If granted an exemption from filing a Statement of Actuarial Opinion, then the exemption also applies to the Actuarial Opinion Summary.

Note K - Bar Codes (State or NAIC)

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Not applicable

Note L – Jurat Page

See NAIC's Annual Statement Instructions.

Note M - NONE Filings

See NAIC Annual Statement Instructions. Exceptions to these instructions are noted on the form.

Note N – Filings new, discontinued or modified materially since last year

Line 110 – Annual Form F Filing

Schedule A is to be prepared by the company on an annual basis and held by the company. Schedule A is to be made available to the Department of Insurance upon request.

Discontinued – Foreign companies, other than aliens, are no longer required to file a hard copy of the annual statement. IL Business Pages are also no longer required to be filed by foreign companies.

Beginning in 2013, Foreign Accredited Reinsurers are no longer required to file a copy of the annual statement and audited financial report as long as they are electronically filed with the NAIC.

Modified – Alien insurers are required to file one hard copy of the annual statement. Accountants Letter of Qualifications is now part of the June .PDF filing with the NAIC. The item is an Electronic Only Filing with the NAIC. EO appears in the NAIC Column for this item.

Note O - Form Source NAIC

The company must obtain the forms from the appropriate vendor.

Note P - Form Source STATE

The state will provide the forms with the filing instructions. The Fire Marshal Tax Return can be found at: <http://insurance.illinois.gov/Main/CompanyTaxForms.asp>

Note Q - Form Source 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*.

Note R - Required filings of the Department.

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Quarterly financial statements and Risk-Based Capital Reports are required filings for all domestic companies. Certified reports of examination are only required to be filed by foreign companies when the most recent exam was not previously filed with the Division of Insurance. The reports must have the original certification from the domestic state. The Mortgage Guaranty Supplement is only required to be submitted by companies that write mortgage guaranty premium only.

Supplemental Compensation Exhibit – Complete Part 1-3. In Part 3, make sure to include state of residency. If no compensation is paid, zeros should be used not blank spaces.

Actuarial Opinion Summary – see Company Bulletin that is posted to Department of Insurance Website (<http://insurance.illinois.gov/cb/2013/CB2013-15.pdf>) Submit electronically to DOI.PCActExam@illinois.gov

Note S - Annual Form C and Form F Filings

The Form C must contain text that describes each transaction that took place since the prior year Form B was filed. It is not sufficient to reference amendments that were previously filed with the Division of Insurance.

The Form F Filing is only required from those companies for which Illinois is the lead state. Please refer to 215 ILCS 5/131.14b and Company Bulletin 2015-04 for further information.

Note T - Risk-Based Capital

If the amounts reported in the Annual Statement have been calculated using modifications to the NAIC instructions, the annual statement must be accompanied by a cover letter stating what the Total Adjusted Capital and Authorized Control Level would be without those modifications.

All Risk-Based Capital Reports must be bound or stapled (binder clips are unacceptable).

Note U - Management Discussion and Analysis

If the Management Discussion and Analysis is consolidated, a separate copy must be provided for each company along with a cover letter that details any specific individual company information.

Note V - Annual Statement Filings

All Annual Statements must be BOUND on the side and DUPLEXED with appropriate covers or the filing will be deemed incomplete and the company will be fined accordingly for filing an incomplete and late annual statement. Foreign companies, other than aliens, are no longer required to file a hard copy of the annual statement.

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Note W - CPA Audit Filings

All Domestic CPA audits are due on June 1. Foreign CPA audits are no longer required by the Illinois Department of Insurance.

Permission to file a consolidated audited statement is granted on a permanent basis. Future requests are not necessary unless the companies in the consolidation change.

Note X - Illinois Business Page

Two copies of the Exhibit of (IL) Premiums and Losses, page 19 of the Annual Statement must be filed with the Department for all Illinois domiciled companies.

Those companies that file on the Health Blank (Orange) must complete the Exhibit of (IL) Premiums and Losses page in the format of the Property and Casualty Blank (yellow) for all the indemnity business to be submitted with the annual statement. Please refer to page 54 of the Health Blank, Question 11; this page must also be filed with the NAIC.

Note Y – Insurance Expense Exhibit

Companies writing Workers' Compensation and/or Employers' liability should also forward one copy of the Insurance Expense Exhibit to the National Council on Compensation Insurance, 901 Peninsula Corporate Circle, Boca Raton, FL 33487.

Note Z – Foreign and Alien Accredited Reinsurers

Beginning in 2013, **Foreign** Accredited Reinsurers are no longer required to file a copy of the annual statement and audited financial report as long as they are electronically filed with the NAIC. The following supplements are not required:

- Statement of Actuarial Opinion
- Certificate of Compliance
- Certificate of Deposit
- Privilege and Retaliatory Tax
- Privilege and Retaliatory Tax-Quarterly Estimate

Alien Accredited Reinsurers should file the following documents:

Item	Due Date	Law or Rule reference
Trustee's statement & list of securities	February 28	215 ILCS 5/173.1(1)(C)(2)(c)
NAIC annual statement	March 1	215 ILCS 5/173.1(1)(C)(1)
Statement of Actuarial Opinion	March 1	215 ILCS 5/136(4)
Annual audited financial statement	June 1	215 ILCS 5/173.1(1)(B)(4)
Quarterly NAIC financial statement	May, August and Nov 15	215 ILCS 5/173.1(1)(C)(1)

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Quarterly list of IL companies reinsured

May, August and Nov 15

50 Ill. Adm. Code 1104