

FRATERNAL SOCIETIES

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	Susan Lamb	(217) 782-1794
Amended Filings	Paul Ebelherr	(217) 785-5755
Audited Financial Statements	Paul Ebelherr	(217) 785-5755
Financial Regulation Fee	Tax Unit	(217) 782-0055
Financial Statements	Paul Ebelherr	(217) 785-5755
Holding Company Filings	Ann VonDeBur	(217) 785-7600
Medicare Part D	Eric Anderson	(217) 782-6284
Privilege & Retaliatory Tax/Invoices	Tax Unit	(217) 782-0055
Risk-Based Capital	Paul Ebelherr	(217) 785-5755
Reasonableness & Assumption Cert.	Susan Lamb	(217) 782-1794

**Note B - Mailing Address**

Illinois Department of Insurance  
L/A&H Financial Analysis Unit  
320 West Washington Street  
Springfield, IL 62767-0001

**Note C - Mailing Address for Filing Fees**

Annual Statement Filing Fee (invoice sent separately) (domestics only)	\$100
Domestic Certificate of Authority Renewal fee	\$400
Foreign Certificate of Authority Renewal fee	\$200

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

Form B Filing Fee	\$200
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Mail to address listed in Note B

**Note D - Mailing Address for Privilege & Retaliatory Tax Payments**

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. Annual Statement filings may be considered incomplete if only one statement is received or if Risk-Based Capital information is not included on page 21, lines 17 and 18.

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.

**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.

**Note K - Bar Codes (State or NAIC)**

Not applicable

**Note L – Jurat Page**

See NAIC's Annual Statement Instructions.

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**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**

**New or Modified** – Line 91 Request for Exemption to File Management’s Report of Internal Control Over Financial Reporting, Line 106 - Form F-Enterprise Risk Report (If Applicable), Line 107 ORSA

**Discontinued** – None

**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.

If Certificates of Compliance, Deposit and Valuation are not prepared by the State of Domicile, Illinois does not require filing.

**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.**

Quarterly financial statements and Risk-Based Capital Reports are required filings for all **domestic** companies.

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.

**Note S - Annual Form C Filing and Annual Form F Filing**

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 Department 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.

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**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.

**Note W - CPA Audit Filings**

All Domestic CPA audits are due on June 1. Only one hard copy of the Annual Audited Financial Report for Domestic companies is required to be filed. Foreign CPA audits are no longer required by the Illinois Department of Insurance.

Please note: If you wish for your Annual Audited Financial Statement filing to be deemed complete, please file all documentation (i.e. Internal Control Letter, Accountants Letter of Qualifications, etc.) with the June 1 filing.

**Line 85** - Please reference 50 Ill. Admin. Code 925 regarding any appointment or change in Independent CPA.

**Note X - Illinois Business Page**

An Illinois Business Page (page 23 within the annual statement) must be filed with both the Department of Insurance and with the NAIC **for Illinois Domestic Companies only**.

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**Note Y – Actuarial Issues**

The Regulatory Asset Adequacy Issues Summary shall be submitted to:

Ms. Susan Lamb  
Associate Actuary  
Illinois Department of Insurance  
320 West Washington  
Springfield, Illinois 62767-0001  
(217) 782-1794

For all actuarial issues, companies should review the Company Bulletin which is updated each December and can be found on the Department's website at <http://insurance.illinois.gov/Main/CompanyBulletins.asp>.