Note A - Required Filings Contact Persons

- Actuarial Related Items: Vincent Tsang (312) 814-5429
- 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: Patty McClain (217) 524-8001
- 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

Note B - Mailing Address

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

Certificates of Compliance and Deposit should be mailed to the attention of Pearl Stanulis.

Note C - Mailing Address for Filing Fees

- Annual Statement Filing Fee (invoice sent separately) (domestics only): $200
- Certificate of Authority Renewal fee (foreign, alien, domestic fraternal): $400
- Certificate of Authority Renewal fee (foreign and alien fraternals): $200

Mail to: Illinois 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

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.
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 22, lines 30 and 31 (blue blank) or page 29 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.

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.

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 109 Certificate of Compliance is required for alien insurers. Line 110 Certificate of Deposit is required for alien insurers. For clarity, Certificates of Compliance and Certificates of Deposit are required for foreign and alien insurers.

For Line 35 Actuarial Memorandum Related to Universal Life with Secondary Guarantee Policies required by Actuarial Guideline XXXVIII 8D, Line 43 Life PBR Exemption (formerly Companywide Exemption), Line 55 Actuarial Guideline 51 Actuarial Opinion and Memorandum and Line 56 Actuarial Opinion for using 2001 CSO for pre-need policies, an electronic filing is to be made to the state at the specific email address.


Please note all companies filing on the Health Blank should follow the Health Entities Annual Statement Forms & Instructions and make all appropriate filings.

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.

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.

**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, Management’s Report of Internal Control, 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 24 within the annual statement) must be filed with both the Department of Insurance and with the NAIC for Illinois Domestic Companies only.
Note Y – Actuarial Issues

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/CB/CompanyBulletins.html.

Actuarial Related Items shall be submitted to:

Mr. Vincent Tsang
Life Actuary
Illinois Department of Insurance
122 S. Michigan, 19th Floor
Chicago, Illinois 60603
(312) 814-5429

Note Z – Foreign Accredited Reinsurers

Accredited Reinsurers must file a copy of the annual statement and audited financial report electronically with the NAIC.

The following supplements are not required for Foreign Accredited Reinsurers.
Statement of Actuarial Opinion
Certificate of Compliance
Certificate of Deposit
Privilege and Retaliatory Tax
Privilege and Retaliatory Tax-Quarterly Estimate

Note A1 – EO State - Actuarial Items

This is a required electronic only filing with the Illinois Department of Insurance. Please submit to Vincent Tsang at Vincent.Tsang@illinois.gov.

Note B1 – Par/Non Par Exhibit – Fraternals

Fraternals are not required to complete the Par/Non Par Exhibit.

Note C1 – Privilege and Retaliatory Taxes – Fraternals

Fraternals remain exempt from privilege and retaliatory taxes.