

## RISK RETENTION GROUPS

COMPANY NAME: \_\_\_\_\_ NAIC Company Code: \_\_\_\_\_

Contact: \_\_\_\_\_ Telephone: \_\_\_\_\_

REQUIRED FILINGS IN THE STATE OF: Arkansas 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 ½" x 14")	2	EO	xxx	3/1	NAIC	
	1.1	Printed Investment Schedule detail (Pages E01-E27)	2	EO	xxx	3/1	NAIC	
	2	Quarterly Financial Statement (8 ½" x 14")	2	EO	xxx	5/15, 8/15, 11/15	NAIC	
	3	Protected Cell Annual Statement	2	0	xxx	3/1	NAIC	
	4	Combined Annual Statement (8 ½" x 14")	2	EO	xxx	5/1	NAIC	
<b>II. NAIC SUPPLEMENTS</b>								
	10	Accident & Health Policy Experience Exhibit	2	EO	xxx	4/1	NAIC	
	11	Actuarial Opinion	2	EO	xxx	3/1	Company	
	12	Actuarial Opinion Summary	2	N/A	xxx	3/15	Company	
	13	Bail Bond Supplement	2	EO	xxx	3/1	NAIC	
	14	Combined Insurance Expense Exhibit	2	EO	xxx	5/1	NAIC	
	15	Credit Insurance Experience Exhibit	2	EO	xxx	4/1	NAIC	
	16	Cybersecurity and Identity Theft Insurance Coverage Supplement	2	EO	xxx	4/1	NAIC	
	17	Director and Officer Insurance Coverage Supplement	2	EO	xxx	3/1, 5/15, 8/15, 11/15	NAIC	
	18	Exceptions to Reinsurance Attestation Supplement	2	N/A	xxx	3/1	Company	
	19	Financial Guaranty Insurance Exhibit	2	EO	xxx	3/1	NAIC	
	20	Health Care Exhibit (Parts 1, 2 and 3) Supplement	2	EO	xxx	4/1	NAIC	
	21	Health Care Exhibit's Allocation Report Supplement	2	EO	xxx	4/1	NAIC	
	22	Investment Risk Interrogatories	2	EO	xxx	4/1	NAIC	
	23	Insurance Expense Exhibit	2	EO	xxx	4/1	NAIC	
	24	Long-Term Care Experience Reporting Forms	2	EO	xxx	4/1	NAIC	
	25	Management Discussion & Analysis	2	EO	xxx	4/1	Company	
	26	Medicare Supplement Insurance Experience Exhibit	2	EO	xxx	3/1	NAIC	
	27	Medicare Part D Coverage Supplement	2	EO	xxx	3/1, 5/15, 8/15, 11/15	NAIC	
	28	Premiums Attributed to Protected Cells Exhibit	2	EO	xxx	3/1	NAIC	
	29	Reinsurance Attestation Supplement	2	EO	xxx	3/1	Company	
	30	Reinsurance Summary Supplemental	2	EO	xxx	3/1	NAIC	
	31	Risk-Based Capital Report	2	EO	xxx	3/1	NAIC	
	32	Schedule SIS	2	N/A	N/A	3/1	NAIC	
	33	Supplement A to Schedule T	2	EO	xxx	3/1, 5/15, 8/15, 11/15	NAIC	
	34	Supplemental Compensation Exhibit	2	N/A	N/A	3/1	NAIC	
	35	Trusted Surplus Statement	2	EO	xxx	3/1, 5/15, 8/15, 11/15	NAIC	
<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	Combined Annual Statement Electronic Filing	xxx	EO	xxx	5/1	NAIC	
	65	Combined Annual Statement .PDF Filing	xxx	EO	xxx	5/1	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	

IV. AUDIT/INTERNAL CONTROL RELATED REPORTS							
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	Request to File Consolidated Audited Annual Statements	2	N/A	N/A		Company	
90	Relief from the five-year rotation requirement for lead audit partner	2	EO	xxx	3/1	Company	
91	Relief from the one-year cooling off period for independent CPA	2	EO	xxx	3/1	Company	
92	Relief from the Requirements for Audit Committees	2	EO	xxx	3/1	Company	

\*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)

V. STATE REQUIRED FILINGS***			Domestic	NAIC	Foreign	Due Date		
101	Filings Checklist (with Column 1 completed)  <b>Foreign Insurers – DO NOT SEND IN A COPY OF THE CHECKLIST!</b>		1	0	0		State	Domestic Only  Foreign Insurers – DO NOT SEND IN A COPY OF THE CHECKLIST!
102	State Filing Fees All filings fees for certificate of authority renewal and annual statement filing fees are included on the premium tax forms. For additional questions, please contact the Accounting Division: 501-371-2605.		1	0	1		State	
103	Signed Jurat- Foreign companies must file this page (For annual filing only). Document must be filed in electronic .pdf format at: <a href="mailto:Kimberly.johnson@arkansas.gov">Kimberly.johnson@arkansas.gov</a>		xxx	0	1	3/1	NAIC	Foreign Only Requirement
104	Certificate of Deposit: Does not apply to RRG's		xxx	0	XXX	3/1	State	Does not apply to RRG's
105	Premium tax <a href="http://www.insurance.arkansas.gov/Accounting/divpage.htm">http://www.insurance.arkansas.gov/Accounting/divpage.htm</a>		1	0	1		State	

106	<p>Anti-Fraud Assessment-  <a href="http://www.insurance.arkansas.gov/Accounting/divpage.htm">http://www.insurance.arkansas.gov/Accounting/divpage.htm</a>          Due No later than June 30th each year.          For questions: 501-371-2605, Form must be filed even if you have not written any business in our state. <b>We do not honor the postmark for any filing. Filings must be received on or before the due date or late penalties will be assessed in accordance with ACT 337 of 1997; A.C.A. §23-100-101, ET SEQ.</b></p>	1	0	1	6/30	State	Foreign and Domestic
107	<p>Mandatory AR Comprehensive Health Ins Pool Form- The Arkansas Comprehensive Health Insurance Pool coverage ended on December 31, 2013.</p> <p><a href="http://chiparkansas.org/insurers-only/">http://chiparkansas.org/insurers-only/</a></p> <p style="text-align: center;"><b>DISCONTINUED FORM</b></p>	0	0	0	n/a	State	Foreign and Domestic
108	<p>Anti-Fraud Plan:  <a href="http://www.insurance.arkansas.gov/cid.htm">http://www.insurance.arkansas.gov/cid.htm</a></p> <p>Insurance companies licensed in the State of Arkansas must submit an antifraud plan pursuant to the antifraud initiative requirements of [A.C.A. §23-66-510 (a)]. Questions concerning the requirements should be directed to Chief Counsel Dan Reber @ 501-371-2796 or <a href="mailto:dan.reber@arkansas.gov">dan.reber@arkansas.gov</a>. [Also reference: Mandatory Reporting of suspected insurance fraud, fraud warnings, antifraud initiatives and disqualifications required by Act 217 of 1997 Bulletin No. 7-97 and Antifraud Initiative Requirements Rule 66.]</p>	1	0	1		Company	Foreign and Domestic

	<b>NOTES AND INSTRUCTIONS (A-K APPLY TO ALL FILINGS)</b>	
A	<p>Required Filings Contact Person:</p> <p><b>Contact for Premium Taxes</b>  <b>Carla Kincannon</b>  <b>Accounting Division</b>  <b>501-371-2605</b>  <b><a href="mailto:Insurance.accounting@arkansas.gov">Insurance.accounting@arkansas.gov</a></b></p>	<p><b>Contact for Financial Statements:</b>  <b>Kimberly Johnson, Insurance Examiner</b>  <b>Finance Division</b>  <b>501-371-2680, fax 501-371-2747</b>  <b><a href="mailto:Kimberly.johnson@arkansas.gov">Kimberly.johnson@arkansas.gov</a></b></p>
B	<p>Mailing Address:  <b>ANNUAL/QUARTERLY STATEMENTS</b>  <b>All items must be mailed U.S Mail, Postal Express (UPS, Fed Ex or Etc.); Priority Mail &amp; Certified Mail is also accepted. All filings must be physically received at the address noted, no later than the due date. Companies will be fined \$100 per day for a late filing</b></p>	<p><b>Arkansas Insurance Department</b>  <b>1200 W. Third Street</b>  <b>Little Rock, AR 72201-1904</b>  <b>Attn: Kimberly Johnson/Finance</b></p>

C	<p>Mailing Address for <b>ANNUAL STATEMENT FILING FEES:</b></p> <p><b>All filings must be physically received at the address noted, no later than the due date. Companies will be fined \$100 per day for a late filing</b></p>	<p><b>Arkansas Insurance Department</b>  <b>1200 W. 3<sup>rd</sup> Street</b>  <b>Little Rock, AR 72201-1904</b>  <b>Attn: Accounting Division</b></p>
D	<p>Mailing Address for <b>Premium Tax Payments:</b></p> <p><b>DO NOT MAIL PREMIUM TAX PAYMENTS WITH ANNUAL STATEMENTS.</b></p>	<p><b>Arkansas Insurance Department</b>  <b>1200 W. 3<sup>rd</sup> Street</b>  <b>Little Rock, AR 72201-1904</b>  <b>Attn: Accounting Division</b></p>
E	<p>Delivery Instructions:</p> <p>All filings must be physically received at the Department, no later than the indicated due date. <i>If the due date falls on a weekend or holiday, then the deadline is extended to the next business day.</i></p> <p><b>(PLEASE DESIGNATE WHAT PERSON OR DIVISION THE FORMS ARE BEING DELIVERED TO)</b></p>	<p><b>Arkansas Insurance Department</b>  <b>1200 W. Third Street</b>  <b>Little Rock, AR. 72201-1904</b></p>
F	Late Filings:	Companies will be fined \$100 per day for a late filing.
G	Original Signatures:	Original signatures required on all filings from domestic companies. Foreign companies should follow the instructions in the NAIC Annual Statement Instructions.
H	Signature/Notarization/Certification:	Two of 3 signatures are required on the Annual Statements. They must be signed by either of the following: President or Vice President with either the Secretary or Actuary. The treasurer may sign the Annual Statement when the secretary or actuary is unable or unavailable to do so. Foreign companies should follow the instructions in the NAIC Annual Statement Instructions.
I	Amended Filings:	<b>Foreign Companies:</b> email amended filing, with an explanation of what is being amended to

		(Submit to address in Note B listed above)  <u>Remember to provide a newly signed jurat page with all amended filings.</u>	<a href="mailto:Kimberly.johnson@arkansas.gov">Kimberly.johnson@arkansas.gov</a>
	J	Exceptions from normal filings:  Submit requests for extensions/exemptions to : Brenda Haggard, Manager of Financial Analysis. <b>Arkansas Insurance Department 1200 W. Third Street Little Rock, AR 72201-190</b>	Foreign companies must supply a copy of any exemption or extension received by its state of domicile at least 10 days prior to the filing due date.
	K	Bar Codes (State or NAIC):	Please follow the NAIC instructions. Arkansas does not use bar codes.
	L	Signed Jurat: <b><u>for Foreign Companies only</u></b>	<b><u>Do not send in a hard copy</u></b> , only email a copy to: <a href="mailto:Kimberly.johnson@arkansas.gov">Kimberly.johnson@arkansas.gov</a>
	M	NONE Filings:	<b>File as “NA” if the form does not apply or as “NONE” if there is nothing to report.</b>

**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 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 Statement Electronic Filing** includes the complete quarterly statement data.

The **Quarterly Statement .PDF Filing** is the .pdf file for quarterly statement data.

The **Combined Annual Statement Electronic Filing** includes the required pages of the combined annual statement and the combined Insurance Expense Exhibit.

The **Combined Annual Statement .PDF Filing** is the .pdf file for the Combined annual statement data and the combined Insurance Expense Exhibit.

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. 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.