LICENSED HEALTH ENTITIES

COMPANY NAME: _____ **NAIC Company Code:** _____
Contact: _____ **Telephone:** _____

REQUIRED FILINGS IN THE STATE OF: **PENNSYLVANIA** **Filings Made During the Year 2012**

(1) Check -list	(2) Line #	(3) Required Filings For Pennsylvania 40 P.S. §§ 1556.1 and 1561 31 Pa. Code § 152.21, 301.81 40 P.S. § 443(a)(1) and (2) 40 Pa. C. S. A. § 6125(a) or § 6331	(4) Number Of Copies * Domestic State	Domestic NAIC	Foreign State	(5) Due Date	(6) Form Source **	(7) Applicable Notes ***
		I. NAIC FINANCIAL STATEMENTS						
	1	Annual Statement (8 ½"X14")	2	EO	xxx	3/1	NAIC	M, O, T, U, EE
	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	M, N, T, U, EE
		II. NAIC SUPPLEMENTS						
	10	Accident & Health Policy Experience Exhibit	2	EO	xxx	4/1	NAIC	
	11	Actuarial Opinion	2	EO	xxx	3/1	Company	
	12	Actuary – Appointment Notification Letter	1	N/A	N/A	See Note	Company	Q
	13	Actuary – Change Notification Letters	1	N/A	N/A	See Note	Company	R
	13.1	Analysis of Annuity Operations by Line of Business	2	EO	xxx	4/1	NAIC	
	13.2	Analysis of Increase in Annuity Reserves During Year	2	EO	xxx	4/1	NAIC	
	14	Health Care Exhibit (Parts 1, 2 and 3) Supplement	2	EO	xxx	4/1	NAIC	
	15	Health Care Exhibit's Allocation Report Supplement	2	EO	xxx	4/1	NAIC	
	16	Investment Risk Interrogatories	2	EO	xxx	4/1	NAIC	
	17	Life Supplemental Data due March 1	2	EO	xxx	3/1	NAIC	S
	18	Life Supp non-guaranteed elements-Exh 5, Int #3	2	EO	xxx	3/1	Company	S
	19	Life Supp Statement on par/non-par policies – Exh 5 Int. 1&2	2	EO	xxx	3/1	Company	S
	20	Life Supplemental Data due April 1	2	EO	xxx	4/1	NAIC	S
	21	Long-term Care Experience Reporting Forms	2	EO	xxx	4/1	NAIC	
	22	Management Discussion & Analysis	2	EO	xxx	4/1	Company	
	23	Medicare Supplement Insurance Experience Exhibit	2	EO	xxx	3/1	NAIC	
	24	Medicare Part D Coverage Supplement	2	EO	xxx	3/1, 5/15, 8/15, 11/15	NAIC	
	25	Property/Casualty Supplement due March 1	2	EO	xxx	3/1	NAIC	S
	26	Property/Casualty Supplement due April 1	2	EO	xxx	4/1	NAIC	S
	27	Risk-Based Capital Report	1	EO	xxx	3/1	NAIC	M, O
	28	Schedule SIS	2	N/A	N/A	3/1	NAIC	
	29	Supplemental Compensation Exhibit	2	N/A	N/A	3/1	NAIC	P
		III. ELECTRONIC FILING REQUIREMENTS						
	50	Annual Statement Electronic Filing	xxx	1	xxx	3/1	NAIC	

(1) Check -list	(2) Line #	(3) Required Filings For Pennsylvania 40 P.S. §§ 1556.1 and 1561 31 Pa. Code § 152.21, 301.81 40 P.S. § 443(a)(1) and (2) 40 Pa. C. S. A. § 6125(a) or § 6331	(4) Number Of Copies * Domestic State	Domestic NAIC	Foreign State	(5) Due Date	(6) Form Source **	(7) Applicable Notes ***
	51	March .PDF Filing	xxx	1	xxx	3/1	NAIC	
	52	Risk-Based Capital Electronic Filing	xxx	1	N/A	3/1	NAIC	
	53	Risk-Based Capital .PDF Filing	xxx	1	N/A	3/1	NAIC	
	54	Supplemental Electronic Filing	xxx	1	xxx	4/1	NAIC	
	55	Supplemental .PDF Filing	xxx	1	xxx	4/1	NAIC	
	56	Quarterly Electronic Filing	xxx	1	xxx	5/15, 8/15, 11/15	NAIC	N
	57	Quarterly .PDF Filing	xxx	1	xxx	5/15, 8/15, 11/15	NAIC	N
	58	June .PDF Filing	xxx	1	xxx	6/1	NAIC	
		IV. AUDIT/INTERNAL CONTROL RELATED REPORTS						
	71	Accountant's "Awareness" Letter	1	N/A	N/A	See Note	Company	V
	72	Accountant's Letter of Qualifications	2	EO	N/A	6/1	Company	V
	73	Audit Committee Designation Notification	1	N/A	N/A	4/1 See Note	Company	V
	74	Audited Financial Reports	2	EO	xxx	6/1	Company	V
	75	Audited Financial Reports Exemption Affidavit	0	N/A	N/A	See Note	Company	V
	76	Communication of Internal Control Related Matters Noted in Audit	2	N/A	N/A	8/1 **See Note**	Company	V
	77	Exemption from Audit Committee Requirements	1	EO	N/A	3/1 See Note	Company	V
	78	Exemption from Prohibited Non-Auditing Services	1	EO	N/A	6/1 See Note	Company	V
	79	Independent CPA (change)	1	N/A	N/A	See Note	Company	V
	80	Independent CPA (newly required to file)	1	N/A	N/A	See Note	Company	V
	81	Management's Report of Internal Control Over Financial Reporting	2	N/A	N/A	8/1 **See Note**	Company	V
	82	Notification of Adverse Financial Condition	2	N/A	N/A	See Note	Company	V
	83	Relief from Rotation & Cooling-Off Requirements	1	EO	N/A	3/1 See Note	Company	V
	84	Request for Exemption to File & from Other Requirements	0/1	N/A	N/A	See Note	Company	V
	85	Request for Extension to Filing	1	N/A	N/A	5/21	Company	V
		V. STATE REQUIRED FILINGS						
	101	Annual Holding Company Registration Statement	1	N/A	N/A	3/31	Company	W
	102	Biographical Affidavits	1	N/A	N/A	See Note	NAIC or State	X, Y, Z
	103	Certificate of Compliance	0	0	N/A	N/A	N/A	AA
	104	Changes in Governance	1	N/A	N/A	See Note	Company	BB
	105	Enterprise Risk Management Reports	1	N/A	N/A	See Note	Company	CC
	106	Filings Checklist (with Column 1 completed)	0	0	xxx	See General Instructions	State	
	107	Integrated Delivery System ("IDS") Contracts	1	N/A	N/A	See Note	Company	DD
	108	Notification of Address Changes	1	0	N/A	See Note	NAIC	EE
	109	Premium Tax	1	0	N/A	See Note	State	D
	110	Signed Jurat	xxx	0	1	3/1	NAIC	G,H,N
	111	State Filing Fees	1	0	N/A	See Note	State	C

* **If XXX appears in this column, this state does not require this filing, if a 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. If EO appears in this column, the filing is an electronic only filing.**

Filing must be made in hard copy and properly signed, to be considered as filed and for determining the receipt date. Filings may also be made electronically with the Department via E-mail as long as they are followed with the hard copy signed version. The Department does NOT accept electronic only filings.

** **If Form Source is NAIC, the form should be obtained from the appropriate vendor.**

*** **See Notes A thru L.**

New for 2011

NAIC expanded filing requirements for Schedule Y to include Part 1A – Detail of Insurance Holding Company System. For guidance check with the *NAIC Annual Statement Instructions,* pages 218 – 220.

Check the *2011 NAIC Annual Statement Instructions* as well as the *2012 NAIC Quarterly Statement Instructions* for new additions and changes. A summary of Adopted Modifications to Financial Statements & Instructions can be accessed at http://www.naic.org/documents/committees_e_app_blanks_adopted_proposals.pdf

GENERAL INSTRUCTIONS

PENNSYLVANIA 2011

Col.	Description	Instructions – Health Entities
(1)	Checklist	The checklist may be used when submitting a filing; however, you are not required to file the checklist with either the Pennsylvania Insurance Department or the NAIC. If you choose to use the checklist, please place a check mark or X in column 1 for each item that is filed.
(2)	Line #	A standard filing number used for easy reference if you have questions. This line # may change from year to year.
(3)	Required Filings	Filings with the Pennsylvania Insurance Department (the "Department") are to be made in hard copy. The 2011 Annual Statement must be filed in book form with all pages securely fastened inside the annual statement jacket. Annual and quarterly statement pages must be printed on double side and may not be reproduced with data on only one side of the page. However, Schedule D "insert" pages and required one-page supplements may be reproduced with one-sided print. Companies are not required to file financial information in an electronic format with the Department. However, an electronic filing must be made with the NAIC, either on the NAIC website at www.naic.org or by diskette. Companies that file with the NAIC via the internet are not required to submit diskettes to the NAIC. The NAIC will be providing additional instructions to assist you in filing with the NAIC. Please be advised that the checklist and instructions are not intended to be an all-inclusive notice of required filings. Therefore, supplemental exhibits and other filings may also be required of any company. The ***Annual Statement Electronic Filing*** includes the annual statement and all supplements due March 1, per the *Annual Statement Instructions.* This includes all detail investment schedules and other supplements for which printed detail is exempted per the *Annual Statement Instructions*. This submission includes all .pdf files for annual statement data. The ***March .PDF Filing*** is the .pdf file for annual statement data, detail for investment schedule 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 all risk-based capital data. The ***Separate Accounts Electronic Filing*** includes the annual separate accounts annual statement and investment schedule detail. The ***Separate Accounts .PDF Filing*** is the .pdf file for the separate accounts annual statement and all investment detail. The ***Supplemental Electronic Filing*** includes all supplements due April 1, per the *Annual Statement Instructions.* This submission includes all .pdf files for supplemental schedules and exhibits. The ***Supplement .PDF Filing*** is the .pdf file for all supplemental schedules and exhibits due April 1. The ***Quarterly Electronic Filing*** includes the complete quarterly filing and the .pdf files for all quarterly data. The ***Quarterly .PDF Filing*** is the .pdf file for quarterly statement data. The ***June .PDF Filing*** is the .pdf file for the Audited Financial Reports and Accountants Letter of Qualifications.

Col.	Description	Instructions – Health Entities
(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 (E) 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 (EX4) Task Force. **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.**
(5)	Due Date	Indicates the date on which the company must file the form. See Note E.
(6)	Form Source	"NAIC" means the company must obtain the form from the appropriate vendor. See Note M. "State" means that Pennsylvania will provide the forms upon request. "Company" means that the company, or its representative (e.g., its CPA firm), must provide the form based upon the appropriate state instructions or the *NAIC Annual Statement Instructions.*
(7)	Notes	The letters in this column correspond to the notes contained in the "Notes Pennsylvania 2011" section. Please read each applicable note carefully before submitting a filing.

NOTES
PENNSYLVANIA 2011

Notes A to L apply to ALL filings.

	A	Required Filings Contact Person	Kaushik K. Patel, Chief Financial Analysis Division Phone: 717.787.3952 E-Mail: ra-in-analysis@pa.gov
	B	Mailing Address	**State:** Financial Analysis Division Pennsylvania Insurance Department 1345 Strawberry Square Harrisburg, PA 17120 **NAIC:** NAIC Data Base 1100 Walnut Street, Suite 1500 Kansas City, MO 64106-2197 Phone: 816.783.8600
	C	Filing Fees	There is a $750 Annual Statement filing fee. **Effective January 1, 2012, Pennsylvania Insurance Department will no longer mail renewed Certificates of Authority. Annual renewal invoices will contain instructions for on-line printing of the insurer's renewed Certificate of Authority.** Please note that the invoice for **Foreign and Alien** companies will include a $100 fee for renewal of your Certificate of Authority. When you pay the invoice, please send one check for $850 payable to the Commonwealth of Pennsylvania. **To minimize returned checks, additional fees, and other problems, please take note of the following instructions:** 1. **Submit one check per invoice.** A check with an amount equal to multiple invoices **will not** be accepted and will be returned to the company. 2. **Return ORIGINAL perforated invoices to Department… NOT a copy**. You may make copies of invoices for your internal use but the original must be sent back to us with payment. 3. **Send payment to the Revenue address listed on the invoice**, not any of the addresses on this checklist. Questions regarding the filing fees: Rikki Weimer E-Mail: riweimer@pa.gov Phone: 717.783.2142
	D	Premium Tax Payments	Please be advised that the Pennsylvania Department of Revenue is responsible for levying and collecting premium taxes. The Department of Revenue will send your company information regarding tax-filing requirements. Please attach to your 2011 Gross Premium Tax Report a copy of your Pennsylvania State Business Page (with extraordinary Medical Benefit Premiums footnoted) and a copy of Schedule T from your 2011 Annual Statement. To locate the 2011 Premium Tax Reports and the Instructions, when available, follow the link below and scroll down, watching the left hand column for the "search Revenue" box near the bottom of the page. In the box type "2011 rct-121" and click on "GO" to be taken to a listing with the instructions (I) for all company types and the Gross Premium Tax Reports by specific company type. Scroll down the list to find the report applicable to your licensed company type

NOTES
PENNSYLVANIA 2011

Notes A to L apply to ALL filings.			
			(A): http://www.revenue.pa.gov/portal/server.pt/community/revenue_home/10648 **Foreign Insurers**: Please note that the Department must receive a copy of the Annual Statement Jurat Page on or before March 1. Receipt of the Jurat Page by the Pennsylvania Department of Revenue does not satisfy filing requirements with the Department. Filings received by the Department after March 1 will be penalized as authorized by law. 40 P.S. § 443(e)(1)–not to exceed $200 per day.
	E	Delivery Instructions	All filings must be postmarked no later than the indicated due date. If the due date falls on a weekend or holiday, the deadline is extended to the next business day. The Department accepts delivery from all commercial and private carriers in addition to the U. S. Post Office. **Foreign Insurers**: Receipt of the Jurat Page by the Pennsylvania Department of Revenue does not satisfy the filing requirements with the Department.
	F	Late Filings	Late filings will be penalized as authorized by law. 40 P.S. §443(e)(1)–not to exceed $200 per day.
	G	Original Signatures	**Domestic Insurers**: At least one hard copy financial statement filing must contain original signatures of the officers (identified in note H below) and the notary. For the second hard copy, a photocopy of the original signed Jurat Page is permitted. **Foreign/Alien Insurers**: A photocopy of the original signed Jurat Page is permitted. **All Insurers**: Financial statement filings may not carry stamped facsimile signatures.
	H	Signature/ Notarization/ Certification on the Jurat Page	The following three Officers, or a person(s) performing similar functions, of Pennsylvania domiciled insurers are required to certify, on the Jurat Page, Quarterly and Annual Financial Statements filed with Pennsylvania Insurance Department, NAIC and other states: 1) Chief Executive Officer 2) Chief Financial Officer 3) Corporate Secretary • Appropriate notarization is required. • The name and address of any consulting person or organization who participated in the preparation of the annual statement must be noted on the Jurat Page of the statement. • **Foreign/Alien Insurers**: A photocopy of the original signed Jurat Page is permitted.
	I	Amended Filings	• Domestic company amended items must be filed with Pennsylvania and the NAIC. Amendments are to be filed along with a letter of explanation for each amended item and a statement as to what impact the amendments had on the year end Risk Based Capital Report. • If any amendments are determined by the company to impact the results of the RBC calculation as reported on the Five Year Historical page of the annual statement, then a revised RBC report must be filed along with an amended 5 Year Historical page with Pennsylvania and the NAIC. • A new Jurat page completed in all respects, must accompany all amendments. Signature requirements for the original filing noted above in Notes G and H should be followed for any amendment.
	J	Extensions of Normal Filings	Please note that there is no provision in the insurance laws of Pennsylvania that permit granting an extension for the filing of the annual or quarterly statements.
	K	Bar Codes (State or NAIC)	Required only for NAIC filings, please follow the instructions in the *NAIC Annual Statement Instructions.* **Effective January 1, 2012, Pennsylvania Insurance Department will be using the Bar Code to record receipt of a filing.**
	L	NONE Filings	Blank items, i.e., schedules, interrogatory responses or Notes to the Financial Statements will not be considered properly filed. If no entries are to be made, write "None", "Not Applicable" or "No Changes" to complete the item in accordance with the *NAIC Annual and Quarter Statement Instructions*.
	M	Vendors for Blanks	The NAIC provides a list of vendors of annual, quarterly and risk-based capital software vendors at: http://www.naic.org/industry_filing_participation_vendors.htm The Department does not endorse or promote any individual private software vendor.
	N	Quarterly Filings	The due dates listed in column 5 apply to domestic companies required to file quarterly statements. • If you filed quarterly statements in 2011 you are required to do so in 2012. • For those that filed internally prepared quarterly statements in 2011, you must continue to do so in 2012 unless advised that you must start filing on the Quarterly Statement Blank. • For those that did not file quarterly statements in 2011 be aware that your company *may be*

Notes A to L apply to ALL filings.

			requested, at a later date, to file 2012 quarterly filings with the Department. Foreign and Alien Companies filing with the NAIC do NOT need to file a quarterly Jurat page with the Department.
	O	Risk Based Capital Report	The following domestic insurers are automatically exempt: mono-line mortgage guaranty insurers, financial guaranty insurers, and title insurers under 40 P.S. § 221.13-A An insurer that meets **all** of the conditions listed below is exempt from the RBC filing requirements unless the Commissioner makes a specific finding requiring the filing. Companies meeting **all** of the following conditions must demonstrate how they meet all three conditions. Please attach the company's written demonstration of exemption as a supplement to the Five-Year Historical Exhibit in the Annual Statement. 1. Insurer which writes direct business only in Pennsylvania. 2. Insurer writes direct annual premiums of less than $10,000,000. 3. Insurer assumes no reinsurance in excess of five percent of direct premium written except for assumed reinsurance of business directly written in Pennsylvania if the assuming insurer's total annual net written premium is less than $10,000,000. **Note: All RBC Reports are confidential pursuant to Section 511-B of Act 62-2000.**
	P	Supplemental Compensation Exhibit	Part 1, Part 2 and Part 3, follow the *NAIC Annual Statement Instructions.* Part 2 modification ONLY for Pennsylvania domestic insurers that are licensed in Pennsylvania only and had total direct written premiums of less than $2,000,000 in 2011: Insurers shall disclose the compensation of: 1. The chief executive officer, 2. Up to four additional persons, regardless of amount, in the following sequence: a. Remaining officers whose compensation is not limited to a de minimis fee for attendance at meetings of the board of directors, b. Non-officer employees whose compensation exceeds $35,000 annually.
	Q	Actuary-Appointment Notification Letter	Guidance on the letter required can be found under the heading **Actuarial,** at Qualifications, Appointments, and Change in Actuaries.
	R	Actuary - Change Notification Letters	Guidance on the three different letters required can be found under the heading **Actuarial,** at Qualifications, Appointments, and Change in Actuaries.
	S	Life and Property & Casualty Supplements:	Life and Property & Casualty (P&C) Supplements are to be completed by Domestic P&C or Life Companies that have elected to file on the Health blank, but have a small portion of P&C or Life business. Those companies will complete the appropriate supplement for that portion of Life or P&C. Refer to the checklist Line #'s 13.1, 13.2, 17-20, 25, & 26.
	T	Resources Available from NAIC	Detailed guidance on accessing various resources available from the NAIC to assist in filing accurate statements can be found under the heading **Annual Statements,** at Accounting and Reporting Related Resources.
	U	Related Financial Statement Information	***Listing of Reinsurers:*** The purpose of the list of Qualified Unlicensed Reinsurers is to permit insurers licensed in Pennsylvania to take reserve credits in its financial statements under 40 P.S. § 442.1. The current list can be accessed from the Department's website by going to **Services for Insurance Companies.** Choose **Doing Business in the Commonwealth** then select Qualified Unlicensed Reinsurers. The status of a Qualified Unlicensed Reinsurer can be confirmed by contacting: Office of Corporate and Financial Regulation 1345 Strawberry Square Harrisburg, PA 17120 Phone: 717.787.3952 E-Mail: ra-in-analysis@pa.gov
	V	Audit/Internal	Notes related to Section IV have been consolidated into a separate memo found under the heading

NOTES PENNSYLVANIA 2011			
Notes A to L apply to ALL filings.			
		Control Related Reports	**Audited Financial Reports,** at Audit/Internal Control Related Reports - Notes.
	W	Annual & Other Holding Company Requirements	Companies subject to the Holding Company Registration Act requirements can find forms, instructions and additional guidance on annual and other filing requirements under the heading **Holding Company Related Filings**, at General Guidelines and Filing Requirements plus Forms.
	X	Biographical Affidavits – Company Requirements	Officers and Directors who did not occupy an indicated position in the prior Annual Statement are to be identified on the Jurat page with a number sign (#). The Department requires biographical affidavits be on file for all Officers and Directors and kept current. • File an original bio whenever new Officers or Directors are appointed as noted on the Jurat page with the number sign (#). • File a new bio whenever the last one filed with the Department for an individual Officer or Director is five years old. Do **NOT** file biographical affidavits with Annual or Quarterly Statement filings or Supplemental filings. Bios do not need filed by Foreign companies who have filed with their state of domicile.
	Y	Biographical Affidavits – Holding Company Requirements	Follow the above requirements with the following exceptions: • File an original bio for newly elected Officers and Directors as noted in a Form B filing (Annual or Amended). • File a new bio whenever the last bio filed with the Department for an individual Officer or Director is three years old.
	Z	Biographical Affidavits – Form Requirements	Pennsylvania accepts the NAIC biographical affidavit, pages 1-10, signed in the original with or without notarization. ***Do not send biographical affidavits electronically through E-mail.*** http://www.naic.org/documents/industry_ucaa_form11.doc http://www.naic.org/documents/industry_ucaa_form11.pdf
	AA	Certificate of Compliance:	Effective 2/1/2010, Certificates of Compliance no longer need filed with the Department, either with the Annual Statement or directly to Office of Insurance Consumer Liaison and Market Analysis.
	BB	Changes in Governance	If there has been any changes made during the year in the by-laws or articles of incorporation of the reporting entity submit these changes to the Department addressed to: Robert Brackbill, Chief Company Licensing Division 1345 Strawberry Square Harrisburg, PA 17120 Phone: 717.783.2142 E-Mail: rbrackbill@pa.gov There is a filing fee of $300 for restating or amending the Articles of Incorporation, no filing fee for changes to the by-laws. Note that some amendments to the Articles of Incorporation require the prior approval of the Insurance Department (e.g. Name Change, recapitalization, etc.). **Foreign Insurers** are required to file under 40 P.S. §421.
	CC	Enterprise Risk Management Reports	Rating services are requiring insurers to submit to an Enterprise Risk Management (ERM) process as part of the review of financial strength or credit ratings. Please forward the Enterprise Risk Management Reports to the Department no later than *15 days after filing it with the rating services*. The filing should be addressed to the attention of Steve Johnson and should be clearly marked "Confidential". The Department will maintain its confidentiality under 40 P.S. § 443(d).
	DD	IDS Contracts:	Forms & information related to IDSs can be found on the Health Insurers page under the heading **Contractual Arrangements between HMOs and IDSs**.
	EE	Notification of Address Changes	Whenever a company has a change in Statutory Home Office or Mailing Address a form must be completed and submitted to enable us to update our records. Please complete the Change Of Mailing Address/Contact Notification Form: http://www.naic.org/industry_ucaa_corp_amend.htm#section6 and then Fax it to: Robert Brackbill, Chief Company Licensing Division Fax: 717.787.8557