LIFE, ACCIDENT AND HEALTH/FRATERNAL INSURERS

**COMPANY NAME:**

Contact:

**NAIC Company Code:**

**Telephone:**

**REQUIRED FILINGS IN THE STATE OF: CALIFORNIA Filings Made During the Year 2024**

**FRATERNAL COMPANIES BEGIN FILING LIFE/FRATERNAL STATEMENT EFFECTIVE WITH FIRST QUARTER, 2019.**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| (1)  Checklist | (2)  Line # | (3)  REQUIRED FILINGS | (4)  NUMBER OF COPIES | | | (5)  **CA**  Required Filing  Format | (6)  DUE DATE | (7)  FORM SOURCE | (8)  APPLICABLE  NOTES |
| Domestic | | Foreign |
| CA | NAIC | CA |
|  |  |  |  |  |  |  |  |  |  |
|  |  | **I. NAIC FINANCIAL STATEMENTS** | | | | | | | |
|  | 1 | Annual Statement (8 ½”x14”) | xxx | EO | xxx | PDF (Signed) | 3/1 | NAIC |  |
|  | 1.1 | Printed Investment Schedule detail (Pages E01-E29) | xxx | EO | xxx | PDF | 3/1 | NAIC |  |
|  | 2 | Quarterly Financial Statement  (8 ½” x 14”) | xxx | EO | xxx | PDF (Signed) | 5/15, 8/15, 11/15 | NAIC |  |
|  | 3 | Separate Accounts Annual Statement  (8 ½”x14”) | xxx | EO | xxx | PDF | 3/1 | NAIC |  |
|  |  | **II. NAIC SUPPLEMENTS** | | | | | | | |
|  | 11 | Accident & Health Policy Experience Exhibit | xxx | EO | xxx | PDF | 4/1 | NAIC |  |
|  | 12 | Credit Insurance Experience Exhibit | xxx | EO | xxx | PDF | 4/1 | NAIC |  |
| *NEW* | 13 | Health Supplement | xxx | EO | xxx | PDF | 3/1 | NAIC |  |
|  | 14 | Life, Health & Annuity Guaranty Association Assessable Premium Exhibit, Parts 1 and 2 | 1 | EO | xxx | PDF | 4/1 | NAIC | FAD170 |
|  | 15 | Long-term Care Experience Reporting Forms | xxx | EO | xxx | PDF | 4/1 | NAIC |  |
|  | 16 | Management Discussion & Analysis | xxx | EO | xxx | PDF | 4/1 | Company |  |
| *NEW* | 17 | Market Conduct Annual Statement Premium Exhibit for Year | xxx | EO | xxx |  | 3/1 | NAIC |  |
|  | 18 | Medicare Supplement Insurance Experience Exhibit | xxx | EO | xxx | PDF | 3/1 | NAIC |  |
|  | 19 | Medicare Part D Coverage Supplement | xxx | EO | xxx | PDF | 3/1, 5/15, 8/15, 11/15 | NAIC |  |
|  | 20 | Risk-Based Capital Report | xxx | EO | xxx | PDF (Signed) | 3/1 | NAIC |  |
|  | 21 | Schedule SIS - Stockholder Information Supplement | 1 | N/A | N/A | PDF | 3/1 | NAIC | FAD420 |
|  | 22 | Supplemental Compensation Exhibit | 1 | N/A | N/A | PDF | 3/1 | NAIC | FAD460 |
|  | 23 | Supplemental Health Care Exhibit  (Parts 1 and 2) | xxx | EO | xxx | PDF | 4/1 | NAIC |  |
|  | 24 | Supplemental Investment Risk Interrogatories | xxx | EO | xxx | PDF | 4/1 | NAIC |  |
|  | 25 | Supplemental Schedule O | xxx | EO | xxx | PDF | 3/1 | NAIC |  |
|  | 26 | Supplemental Term and Universal Life Insurance Reinsurance Exhibit | xxx | EO | xxx | PDF | 4/1 | NAIC |  |
|  | 27 | Trusteed Surplus Statement | xxx | EO | xxx | PDF | 3/1, 5/15, 8/15, 11/15 | NAIC |  |
|  | 28 | Variable Annuities Supplement | xxx | EO | xxx | PDF | 4/1 | NAIC |  |
|  | 29 | VM 20 Reserves Supplement | xxx | EO | xxx | PDF | 3/1 | NAIC |  |
|  | 30 | Workers’ Compensation Carve-Out Supplement | xxx | EO | xxx | PDF | 3/1, When Applicable | NAIC |  |
|  |  | **Actuarial Related Items** | | | | | | | |
|  | 31 | Actuarial Certification regarding use 2001 Preferred Class Table | xxx | EO | xxx | PDF | 3/1 | Company |  |
|  | 32 | Actuarial Certification Related Annuity Non-forfeiture Ongoing Compliance for Equity Indexed Annuities | xxx | EO | xxx | PDF | 3/1 | Company |  |
|  | 33 | Actuarial Memorandum Related to Universal Life with Secondary Guarantee Policies required by Actuarial Guideline XXXVIII 8D | 1 | N/A | 1 | PDF | 4/30,  When Applicable | Company | LAO471  D |
|  | 34 | Actuarial Opinion | xxx | EO | xxx | PDF (Signed) | 3/1 | Company |  |
|  | 35 | Actuarial Opinion on Separate Accounts Funding Guaranteed Minimum Benefit | xxx | EO | xxx | PDF | 3/1 | Company |  |
|  | 36 | Actuarial Opinion on Synthetic Guaranteed Investment Contracts | xxx | EO | xxx | PDF | 3/1 | Company |  |
|  | 37 | Actuarial Opinion on X-Factors | xxx | EO | xxx | PDF | 3/1 | Company |  |
|  | 38 | Actuarial Opinion required by Modified Guaranteed Annuity Model Regulation | xxx | EO | xxx | PDF | 3/1 | Company |  |
|  | 39 | Request for Life PBR Exemption (if applicable) | 1 | EO | xxx | PDF | Commissioner 7/1,  NAIC 8/15,  When Applicable | Company | LAO60  Q |

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| Domestic | | Foreign |
| CA | NAIC | CA |
|  | 40 | Full VM-31 PBR Actuarial Report required by the Valuation Manual | 1 | N/A | 1 | FAD 61  PDF & XLS  Or  FAD 65  Word & XLS | 4/1, When Applicable | Company | LAO61  or  LAO65  Q |
|  | 41 | RAAIS required by Actuarial Opinion and Memorandum Regulation | 1 | N/A | 1 | FAD63  PDF (Signed) & XLS  Or  FAD64  DOC (Signed) & XLS | 4/1, When Applicable | Company | LAO63  or  LAO64  D, E |
|  | 42 | Reasonableness & Consistency of Assumptions Certification required by Actuarial Guideline XXXV | xxx | EO | xxx | PDF | 3/1,5/15, 8/15, 11/15 | Company |  |
|  | 43 | Reasonableness of Assumptions Certification required by Actuarial Guideline XXXV | xxx | EO | xxx | PDF | 3/1,5/15, 8/15, 11/15 | Company |  |
|  | 44 | Reasonableness & Consistency of Assumptions Certification required by Actuarial Guideline XXXVI  (Updated Average Market Value) | xxx | EO | xxx | PDF | 3/1,5/15, 8/15, 11/15 | Company |  |
|  | 45 | Reasonableness & Consistency of Assumptions Certification required by Actuarial Guideline XXXVI  (Updated Market Value) | xxx | EO | xxx | PDF | 3/1,5/15, 8/15, 11/15 | Company |  |
|  | 46 | Reasonableness of Assumptions Certification for Implied Guaranteed Rate Method required by Actuarial Guideline XXXVI | xxx | EO | xxx | PDF | 3/1,5/15, 8/15, 11/15 | Company |  |
|  | 47 | RBC Certification required under C-3 Phase I | xxx | EO | xxx | PDF | 3/1 | Company |  |
|  | 48 | RBC Certification required under C-3 Phase II | xxx | EO | xxx | PDF | 3/1 | Company |  |
|  | 49 | Statement on non-guaranteed elements - Exhibit 5 Int. #3 | xxx | EO | xxx | PDF | 3/1 | Company |  |
|  | 50 | Statement on par/non-par policies – Exhibit 5 Int. 1&2 | xxx | EO | xxx | PDF | 3/1 | Company |  |
|  | 51 | Actuarial Guideline 51 Report | 1 | N/A | 1 | PDF | 4/1,  When Applicable | Company | LAO62  D, E |
|  | 52 | Insurer’s Certificate Regarding Life Insurance Valuation | 1 | N/A | 0 | PDF & XLS | 3/1 | CA | LAO66  S |
| *NEW* | 53 | Actuarial Guideline 53 Templates | 1 | N/A | 1 | PDF & XLS | 4/1 | NAIC | LAO67  D, E |
|  | | | | | | | | | |
|  |  | **III. ELECTRONIC FILING REQUIREMENTS** | | | | | | | |
|  | 61 | Annual Statement Electronic Filing | xxx | EO | xxx |  | 3/1 | NAIC |  |
|  | 62 | March .PDF Filing | xxx | EO | xxx |  | 3/1 | NAIC |  |
|  | 63 | Risk-Based Capital Electronic Filing | xxx | EO | N/A |  | 3/1 | NAIC |  |
|  | 64 | Risk-Based Capital .PDF Filing | xxx | EO | N/A |  | 3/1 | NAIC |  |
|  | 65 | Separate Accounts Electronic Filing | xxx | EO | xxx |  | 3/1 | NAIC |  |
|  | 66 | Separate Accounts .PDF Filing | xxx | EO | xxx |  | 3/1 | NAIC |  |
|  | 67 | Supplemental Electronic Filing | xxx | EO | xxx |  | 4/1 | NAIC |  |
|  | 68 | Supplemental .PDF Filing | xxx | EO | xxx |  | 4/1 | NAIC |  |
|  | 69 | Quarterly Statement Electronic Filing | xxx | EO | xxx |  | 5/15, 8/15, 11/15 | NAIC |  |
|  | 70 | Quarterly .PDF Filing | xxx | EO | xxx |  | 5/15, 8/15, 11/15 | NAIC |  |
|  | 71 | June .PDF Filing | xxx | EO | xxx |  | 6/1 | NAIC |  |
|  | | | | | | | | | |
|  |  | IV. AUDIT/INTERNAL CONTROL RELATED REPORTS | | | | | | | |
|  | 81 | Accountants Letter of Qualifications | xxx | EO | xxx | PDF | 6/1 | Company |  |
|  | 82 | Audited Financial Reports | xxx | EO | xxx | PDF | 6/1 | Company |  |
|  | 83 | Audited Financial Reports Exemption Affidavit | 1 | N/A | xxx | PDF | When Applicable | Company | FAD120 |
|  | 84 | Communication of Internal Control Related Matters Noted in Audit | 1 | EO | N/A | PDF | 8/1 | Company | FAD222 |
|  | 85 | Independent CPA (change) | 1 | N/A | N/A | PDF | When Applicable | Company | FAD124 |
|  | 86 | Management’s Report of Internal Control Over Financial Reporting | 1 | N/A | N/A | PDF | 8/1, When Applicable | Company | FAD223 |
|  | 87 | Notification of Adverse Financial Condition | 1 | N/A | 1 | PDF | When Applicable | Company | FAD122 |
|  | 88 | Relief from the five-year rotation requirement for lead audit partner | xxx | EO | xxx | PDF | 3/1, When Applicable | Company |  |
|  | 89 | Relief from the one-year cooling off period for independent CPA | xxx | EO | xxx | PDF | 3/1, When Applicable | Company |  |
|  | 90 | Relief from the Requirements for Audit Committees | xxx | EO | xxx | PDF | 3/1, When Applicable | Company |  |
|  |  |  |  |  |  |  |  |  |  |
| (1)  Checklist | (2)  Line # | (3)  REQUIRED FILINGS | (4)  NUMBER OF COPIES | | | (5)  **CA**  Required Filing  Format | (6)  DUE DATE | (7)  FORM SOURCE | (8)  APPLICABLE  NOTES |
| Domestic | | Foreign |
| CA | NAIC | CA |
|  | 91 | Request for Extension/Exemption to File Management’s Report of Internal Control Over Financial Reporting | 1 | N/A | N/A | PDF | When Applicable | Company | FAD125 |
|  | 92 | CPA Awareness Letter | 1 | N/A | N/A | PDF | 6/1 | Company | FAD121 |
|  | 93 | Request to File Consolidated Audited Annual Statements | 1 | N/A | N/A | PDF | When Applicable | Company | FAD126 |
|  |  | **V. STATE REQUIRED FILINGS** | | | | | | | |
|  | 101 | A & H Insurers/Reinsurers with Workers Compensation Exposures | 1 | N/A | 1 | PDF (Signed) | When Applicable | CA | FAD151  J |
|  | 102 | Actuarial Guideline 43/VM-21 | 1 | N/A | 1 | FAD28  DOC & XLS  Or  FAD29  PDF & XLS | 4/1, When Applicable | Company | FAD28  or  FAD29  D, E |
|  | 103 | Actuarial Memorandum | 1 | N/A | 1 | FAD24  DOC & XLS  Or  FAD25  PDF & XLS | 4/1, When Applicable | Company | FAD24  or  FAD25  D, E |
|  | 104 | Actuarial Statement of Reserve and Pricing Adequacy for Certain Separate Account Guarantees for General Account | 1 | N/A | 1 | PDF | 3/1, When Applicable | Company | FAD27  D |
|  | 105 | California specific Annual Statement, if required due to 10 CCR §§ 2582-2582.3 (Recognition of Preferred Mortality Tables for Use in Determining Minimum Reserve Liabilities) | 1 | N/A | 1 | PDF | 3/1, When Applicable | CA Blue Book | LAO35  P |
|  | 106 | Authorization for Disclosure of Financial Records | 1 | N/A | 1 | PDF (Signed) | 3/1 | CA | FAD107 |
|  | 107 | CA Affidavit – Declaration to Valuation of Property & Securities/Verification  (Not Applicable to Fraternal Societies) | 1 | N/A | 1 | PDF (Signed) | 3/1 | CA | FAD105 |
|  | 108 | CA Trusteed Surplus Statement | 1 | N/A | 1 | PDF | 3/1, 5/15, 8/15, 11/15 | CA | FAD490 B |
|  | 109 | Certificate of Compliance | 0 | N/A | 1 | PDF | 3/1 | State of Domicile | FAD101  A |
|  | 110 | Certificate of Deposit | 0 | N/A | 1 | PDF | 3/1 | Company | FAD102  B |
|  | 111 | Certificate of Valuation | 0 | N/A | 1 | PDF | 6/30 | Company | FAD104 |
|  | 112 | Certificate of Advertising | 1 | N/A | 1 | PDF (Signed) | 3/1 | Company | MCD108  U |
|  | 113 | Disclosure of Iran-Related Investments | 1 | N/A | N/A | PDF & XLS | 6/30 | CA | FAD470  L |
|  | 114 | Disclosure of Material Transactions | 1 | N/A | N/A | See Note | See Note | See Note | K |
|  | 115 | Ending Surplus (Book Value & Market Value) for All Stochastic Scenarios | 1 | N/A | 1 | XLS | 4/1, When Applicable | Company | FAD30  D, E |
|  | 116 | Form B (Holding Company Registration Statement) | 1 | N/A | 1 | PDF (Signed) | 4/30 | NAIC | FAD500  H |
|  | 117 | Form C (Summary of Registration Statement) | 1 | N/A | 1 | PDF (Signed) | 4/30 | NAIC | FAD501  H |
|  | 118 | Form F (Enterprise Risk Report) | 1 | N/A | See Note | PDF | 4/30, When Applicable | NAIC | FAD502  M |
|  | 119 | Insurer Climate Risk Disclosure Survey | 1 | N/A | 1 | See Note | See Note | See Note | I |
|  | 120 | Premium Tax Return/Payment | 1 | N/A | 1 | See Note | See Note | See Note | C |
|  | 121 | Reinsurance Disclosure Report | 1 | N/A | N/A | See Note | See Note | See Note | FAD401  N |
|  | 122 | Special California Schedule P | 1 | N/A | 1 | PDF (Signed)  & XLS | 3/1 | CA | FAD152  G |
|  | 123 | Special California Schedule P - **Discounted** | 1 | N/A | 1 | PDF (Signed)  & XLS | 3/1, When Applicable | CA | FAD153 G |
|  | 124 | Valuation of Securities (A110) | 1 | N/A | 1 | PDF (Signed)  & XLS | 3/1, 5/15 &  As Required | CA | FAD110  F |
|  | 125 | Corporate Governance Annual Disclosure | 1 | N/A | N/A | PDF (Signed) | 6/1 | Company | FAD503  O |
|  | 126 | Own Risk and Solvency Assessment | 1 | N/A | N/A | PDF (Signed) | QTR-4 | Company | FAD504  O |
|  | 127 | Biographical Affidavits and Fingerprints | 1 | N/A | 1 | See Note | When Applicable | See Note | R |
|  | 128 | Group Capital Calculation | 1 | N/A | N/A | See Note | 4/30, When Applicable | NAIC | FAD505  T |
|  | 129 | **Change** of Appointed Actuary Notice | 1 | N/A | 1 | PDF (signed)  XLS | When Applicable | Company & CA | LAO506  V |

GENERAL INSTRUCTIONS

Submission

Pursuant to California Code of Regulation (“CCR”) § 2308.1, the Insurance Commissioner (“Commissioner”) designates the Internet-based financial filing system operated by the National Association of Insurance Commissioners (“NAIC”) as the filing system to receive and store electronic filings of annual and quarterly financial statements from all admitted insurers. A document is considered filed with the Commissioner when the filing is accepted by the NAIC. Any financial statements, which are not required to be filed with the NAIC or required to be filed with the NAIC that is not accepted for filing by the NAIC, shall be filed directly with the California Department of Insurance (“CDI”) via the Online Assistance System for Insurer Submittals (“OASIS”). The electronically submitted PDF file, to the NAIC and/or to the CDI, shall contain the required signature(s)/verification/certification/notarization. In addition, an admitted insurer shall maintain on file any statutorily required, originally signed/verified/certified/notarized document in accordance with the California Insurance Code (“CIC”) § 730(f). All documents notarized in the state of California must comply with § 8202 of the Government Code and § 1185 of the Civil Code in reference to establishing an affiant’s identity.

Signature

Refer to CIC § 903 and CIC § 903.5 for guidance.

Contact Information

For questions regarding filings, please contact Financial Records Unit at (213)346-6423, [Financial\_Records@insurance.ca.gov](mailto:Financial_Records@insurance.ca.gov) or visit the [CDI Website](http://www.insurance.ca.gov/).

Late Filings

Electronic filings must be submitted before 12:00 midnight of the due date. Any company that fails to make a timely and complete filing may be subject to a [late filing fee](http://www.insurance.ca.gov/0200-industry/0050-renew-license/0600-fees/Fees20150301new.cfm#late). A late filing fee will be assessed for the first month and every month or fractional part thereof until the required filing is submitted. The company is required to pay the late filing fee through OASIS.

Amended Filings

Amended items must be filed timely along with an explanation of the amendments. If there are signature requirements for the original filing, same should be followed for any subsequent amendment. Please contact Financial Records Unit at (213)346-6423 or [Financial\_Records@insurance.ca.gov](mailto:Financial_Records@insurance.ca.gov) prior to submitting any amendment via OASIS.

**Request for Extension/Exemption**

Not all documents can be given an extension of time to file or to be exempted from filing. Please refer to CIC and CCR for guidance. Pursuant to CIC § 924, applicable late filing fees will be assessed even with a granted extension. Unless otherwise specified in the CIC or CCR, the request for extension/exemption must be received by the CDI:

* For a domestic insurer, at least 30 days prior to the filing due date.
* For a foreign insurer, at least 10 days prior to the filing due date. The request must be accompanied by a copy of the domiciliary state insurance regulator’s approval letter.

For requests relating to Section IV - AUDIT/INTERNAL CONTROL RELATED REPORTS, please submit them via OASIS. For other requests, please contact Financial Records Unit at (213)346-6423 or [Financial.Records@insurance.ca.gov](mailto:Financial.Records@insurance.ca.gov).

NONE or 0 Filings

* For NAIC Submissions, see Official NAIC Annual Statement Blank for Supplemental Exhibits and Schedules Interrogatories.
* For CA Supplemental Submissions, when there is nothing to report or the form is not applicable, the word “NONE” or “0” must appear stamped/written on the required form. Company information must be filled in (e.g., Company name and 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 submitting information to the state.

Column (2) Line #

Line # refers to a standard filing number used for reference only. This line number may change from year to year.

Column (3) Required Filings

Name of form or document to be filed.

Under Section III. ELECTRONIC FILING REQUIREMENTS:

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 *Separate Accounts Electronic Filing* includes the 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 schedule detail.

The *Supplemental Electronic Filing* includes all supplements due April 1, per the *Annual Statement Instructions.*

The *Supplement .PDF Filing* is the .pdf file for all supplemental schedules and exhibits due April 1.

The *Quarterly Electronic Filing* includes the quarterly statement data.

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

The *June .PDF Filing* is the .pdf file for the Audited Financial Statements and Accountants Letter of Qualifications.

**Column (4) Number of Copies**

XXX = If a properly executed Jurat page from the related financial statement is filed with the state of domicile and the data is filed electronically with the NAIC, California does not require a separate filing of this financial statement.

N/A = Filing is required with the domiciliary state only.

0 = California domestic companies are not required to file.

EO = Electronic only filing. Electronic filing is intended to include filing via the Internet. Companies are not required to file hard copy filings with the NAIC.

Column (5) California Required Electronic Filing Format

Adobe PDF (PDF)

For document requiring original signature(s)/certification/notarization, the PDF file must contain the required signature(s)/certification/notarization.

MS Excel (XLS)

For document requiring an Excel version, the related form is provided on our Website. The Excel version does not require signature(s)/certification/notarization.

*Note: For Special California Schedule P (SCASP) and Valuation of Securities (A-110) filing, please follow the naming standards on the SCASP and A-110 instruction page.*

Column (6) Due Date

Indicates the date on which the company must file the form.

Column (7) Form Source

NAIC = Company must obtain the forms from the appropriate vendor.

CA = CDI will prescribe the forms with the filing instructions.

Company = Company, or its representative is expected to provide the form based upon the appropriate state instructions or the NAIC *Annual Statement Instruction.*

State of Domicile = Document issued by the domiciliary state insurance regulator.

Column (8) Applicable Notes

This column contains references to the Notes that apply to each item listed on the checklist. It also contains the CDI form numbers (in red - FADXXX) for reference only. The company should carefully read these notes before submitting a filing.

NOTES

|  |  |  |
| --- | --- | --- |
| **A** | Certificate of Compliance | * Foreign insurers must file with the CDI a Certificate of Compliance issued by its state of domicile or port of entry insurance regulator. * California domestic insurers that are required to file a Certificate of Compliance with other states should contact the Corporate and Regulatory Affairs Branch to obtain a copy.   *California Department of Insurance*  *Corporate Affairs Bureau*  *Re: Certificate of Compliance*  *1901 Harrison Street, 6th Floor*  *Oakland, CA 94612*  (415) 538-4463 |
| **B** | California Trusteed Surplus Statement/Certificate of Deposit | Applies to alien insurers only. Refer to CIC § 1591 for guidance. |
| **C** | Premium Tax Return/Payment | Tax forms, instructions & information are available on the CDI website: [insurance.ca.gov](http://www.insurance.ca.gov/). Under “Insurers”, click on “Applications, Forms & Filings” and go to: “Tax Forms, Instructions & Information”. Or click here for CDI [Tax Forms, Instructions & Information (ca.gov)](https://www.insurance.ca.gov/0250-insurers/0300-insurers/0100-applications/tax-forms-instruct-and-info/index.cfm)  For questions concerning the completion of the tax return, please contact the Premium Tax Audit Unit at [PremiumTaxAudit@insurance.ca.gov](mailto:PremiumTaxAudit@insurance.ca.gov).  For premium tax payment, please mail it to:   | **Mailing Address** | **Overnight Mail** | | --- | --- | | *California Department of Insurance*  *Tax Accounting/EFT Unit*  *P.O. BOX 1918*  *Sacramento, CA 95812-1918* | *California Department of Insurance*  *Tax Accounting/EFT Unit*  *300 Capitol Mall, Suite 14000*  *Sacramento, CA 95814* | |
| **D** | Contact Information for Actuarial Office | Questions and E-Mailing Address  Senior Life Actuary  California Department of Insurance  E-mail: [LAO@insurance.ca.gov](mailto:LAO@insurance.ca.gov) |
| **E** | Actuarial Memorandum | Refer to instructions in the [2023 Actuarial Memorandum and Executive Summary](https://www.insurance.ca.gov/0250-insurers/0300-insurers/0100-applications/financial-filing-notices-forms/upload/2023-Holiday-Letter.pdf). |
| **F** | Valuation of Securities (A110) | For insurers licensed to transact workers’ compensation insurance in California or authorized to reinsure the injury, disablement, or death portions of workers’ compensation policies.   * *A110 as of December 31, 2023 is due on* ***March 1, 2024****.* * *A110 as of March 31, 2024 is due on* ***May 15, 2024****.* * *When submitting a workers’ compensation* [*deposit withdrawal request*](https://www.insurance.ca.gov/0250-insurers/0300-insurers/0100-applications/securities-forms-inst/index.cfm) *to Securities Transactions Unit, an updated A110 with the most current valuations must be submitted to* [FADWC@insurance.ca.gov](mailto:FADWC@insurance.ca.gov) *in order for the request to be processed.*   For questions, please email [FADWC@insurance.ca.gov](mailto:FADWC@insurance.ca.gov). |
| **G** | Special California Schedule P (SCASP) | For insurers licensed to transact workers’ compensation insurance in California or authorized to reinsure the injury, disablement, or death portions of workers’ compensation policies.  SCASP filings must be submitted via OASIS. Please follow the naming standards on the SCASP instruction page.  For companies that choose to discount their workers’ compensation deposit, the Discounted SCASP must be submitted via OASIS, while the payment pattern used for discounting [in company’s own form] must be submitted via email to [FADWC@insurance.ca.gov](mailto:FADWC@insurance.ca.gov).  For questions, please email [FADWC@insurance.ca.gov](mailto:FADWC@insurance.ca.gov). |
| **H** | Forms B and C (Holding Company Registration  Statement and Summary) | Apply to California domestic and [commercially domiciled](https://www.insurance.ca.gov/0400-news/0200-studies-reports/0900-financial-reports/comm-domiciled-reports.cfm) insurers only. |
| **I** | Insurer Climate Risk Disclosure Survey | Check the CDI website: [CLIMATE RISK DISCLOSURE SURVEY](http://www.insurance.ca.gov/0250-insurers/0300-insurers/0100-applications/ClimateSurvey/) for the latest information. For questions, please email [ClimateRiskSurvey@insurance.ca.gov](mailto:ClimateRiskSurvey@insurance.ca.gov). |
| **J** | A & H Insurers/Reinsurers with Workers Compensation Exposures (FAD151) | * For insurers or reinsurers authorized to reinsure the injury, disablement, or death portions of workers’ compensation policies that wish to be on the [Published List](http://www.insurance.ca.gov/0400-news/0200-studies-reports/1300-workers-compensation/index.cfm), pursuant to CIC § 11691.3, please submit a signed PDF file to [Financial.Records@insurance.ca.gov](mailto:Financial.Records@insurance.ca.gov).   The format of the Subject line on e-mail is as follows:  **Subject**: Form FAD151 – AS YYYY - Company name – NAIC No.    Example: Form FAD151 – AS 2023 – ABC Company – 12345  Note: AS = Annual Statement; YYYY = AS Year   * For insurers that are already on the [Published List](http://www.insurance.ca.gov/0400-news/0200-studies-reports/1300-workers-compensation/index.cfm), they are **NOT** required to file Form 151 Notice annually, but they will need to comply with all the [filing requirements](http://www.insurance.ca.gov/0250-insurers/0300-insurers/0100-applications/financial-filing-notices-forms/forms/upload/A-H-Insurers-Reinsurers-with-Workers-Compensation-Exposures.docx). |
| **K** | Disclosure of Material Transactions | Refer to [Disclosure of Material Transaction](http://www.insurance.ca.gov/0250-insurers/0300-insurers/0100-applications/financial-filing-notices-forms/annualnotices/disclosure.cfm) for guidance. When applicable, the report shall be filed within 15 days after the end of the calendar month in which the transactions occur. |
| **L** | Disclosure of Iran-Related Investments | For your convenience, the Disclosure of Iran-Related Investments form and the [Department of General Services List](https://www.dgs.ca.gov/PD/Resources/Page-Content/Procurement-Division-Resources-List-Folder/List-of-Ineligible-Businesses) are available on our [Website](https://www.insurance.ca.gov/0250-insurers/0300-insurers/0100-applications/financial-filing-notices-forms/annualnotices/Iran.cfm). |
| **M** | Form F (Enterprise Risk Report) | Refer to [CIC § 1215.4 (m)](https://leginfo.legislature.ca.gov/faces/codes_displaySection.xhtml?lawCode=INS&sectionNum=1215.4.) for guidance. A California [commercially domiciled](https://www.insurance.ca.gov/0400-news/0200-studies-reports/0900-financial-reports/comm-domiciled-reports.cfm) company is required to file Form F only when the lead state **does not** require it.  **Note**: 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 NAIC URL: [NAIC public lead state report](http://www.naic.org/public_lead_state_report.htm) |
| **N** | Reinsurance Disclosure Report | Refer to [Disclosure of Reinsurance Recoverable and Reinsurance Program Diversification](http://www.insurance.ca.gov/0250-insurers/0300-insurers/0100-applications/financial-filing-notices-forms/reinsurancedisclosur.cfm) for guidance. When applicable, the report shall be filed within 30 days after the event occurs. |
| **O** | Corporate Governance Annual Disclosure (CGAD)  Own Risk and Solvency Assessment (ORSA) | **CGAD -** For those states that have adopted the NAIC CGAD Model Act, an annual disclosure is required of all insurers or insurance groups by June 1. The CGAD 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 if filed at the insurance group level. Refer to [CIC §§ 936.1 – 936.9](http://leginfo.legislature.ca.gov/faces/codes_displayText.xhtml?lawCode=INS&division=1.&title=&part=2.&chapter=1.&article=10.8.) for guidance.  **ORSA** - For those states that have adopted the NAIC Risk Management and ORSA Model Act, a summary report is required annually by insurers and insurance groups above a specified premium threshold. The ORSA Summary Report 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 if filed at the insurance group level. Refer to [CIC §§ 935.1 – 935.11](http://leginfo.legislature.ca.gov/faces/codes_displayText.xhtml?lawCode=INS&division=1.&title=&part=2.&chapter=1.&article=10.6.) for guidance.  For more information on lead states, see the NAIC URL: [NAIC public lead state report](http://www.naic.org/public_lead_state_report.htm)  The filing must be submitted via e-mail to [FADCGADORSA@insurance.ca.gov](mailto:FADCGADORSA@insurance.ca.gov) in signed, **encrypted .PDF** format as follows:  Subject: CGAD/ORSA – AS YYYY - Company/Group name – NAIC Number/Group Number  Example: CGAD – AS 2023– ABC Company – 12345  ORSA – AS 2023 – EFG Group – 0890  Note: AS = Annual Statement; YYYY = AS Year  For submission questions, please e-mail [FADCGADORSA@insurance.ca.gov](mailto:FADCGADORSA@insurance.ca.gov). |
| **P** | California specific Annual Statement, if required due to 10 CCR §§ 2582-2582.3 (Recognition of Preferred Mortality Tables for Use in Determining Minimum Reserve Liabilities) | Refer to [CCR §§ 2582-2582 (Article 17.3 - Recognition of Preferred Mortality Tables for Use in Determining Minimum Reserve Liabilities)](https://govt.westlaw.com/calregs/Search/Results?transitionType=Default&contextData=%28sc.Default%29&t_T1=10&t_T2=2582&t_S1=CA%20ADC%20s&Page=1&SearchId=i0ad62d340000018c216bc8379b7480e3&query=advanced%3A%20CI%28%2210%20CA%20ADC%20s%202582%22%29&Template=Find) for guidance. |
| **Q** | Life PBR Exemption and VM-31 PBR Actuarial Report | Contact Information for the Office of Principle-Based Reserving (OPBR):  Questions and Mailing Address  Office of Principle-Based Reserving  [OPBR@cdiconnect.onmicrosoft.com](mailto:OPBR@cdiconnect.onmicrosoft.com)  Please submit Life PBR Exemption and VM-31 PBR Actuarial Report electronically via OASIS.  **Note:** All licensed companies completing a VM-31 PBR Actuarial Report are required to submit the PBR Actuarial Report. VM-31 PBR Actuarial Reports will be treated as confidential. |
| **R** | Biographical Affidavits and Fingerprints | Apply to all California licensed insurers.  Pursuant to [CIC § 704.5](https://leginfo.legislature.ca.gov/faces/codes_displaySection.xhtml?lawCode=INS&sectionNum=704.5.), biographical affidavits and fingerprints are required for changes in officers, directors, or trustees from the previous Financial Statement filing. Please direct questions regarding biographical affidavits and fingerprints to:  Carrie Berkstresser  Manager, Officer Background Section  California Department of Insurance  300 Capitol Mall, 16th Floor,  Sacramento, CA 95814  Office: (916) 492-3554  Email: [Carrie.Berkstresser@insurance.ca.gov](mailto:Carrie.Berkstresser@insurance.ca.gov)   * Biographical Affidavits [to be submitted to Curriculum and Officer Review Bureau, Attn: Carrie Berkstresser] [Cert-of-authority-instructions CAIV Item7and 8](https://www.insurance.ca.gov/0250-insurers/0300-insurers/0100-applications/certificate-of-authority/cert-of-authority-instructions/CAIVItem7and8.cfm) * Fingerprints [Cert-of-authority-instructions CAIV Item 7](http://www.insurance.ca.gov/0250-insurers/0300-insurers/0100-applications/certificate-of-authority/cert-of-authority-instructions/CAIVItem7.cfm) |
| **S** | Insurer’s Certificate Regarding Life Insurance Valuation | [Bulletin 91-8](http://www.insurance.ca.gov/0250-insurers/0300-insurers/0200-bulletins/bulletin-notices-commiss-opinion/upload/Bulletin-91-08.pdf)  In addition to the Insurer’s Certificate, companies should provide a seriatim listing of all policies listed on the Certificate, which include all life insurance, annuity, supplemental contracts, and miscellaneous reserves in Exhibit 5 of the annual statement.  Please submit any questions relating to the Valuation Certificate to [LAO@insurance.ca.gov](mailto:LAO@insurance.ca.gov). |
| **T** | Group Capital Calculation (GCC) | Effective January 1, 2022, the California Insurance Holding Company System Regulatory Act was amended to include an annual GCC filing. The ultimate controlling person of an insurer subject to registration pursuant to [CIC § 1215.4](https://leginfo.legislature.ca.gov/faces/codes_displaySection.xhtml?lawCode=INS&sectionNum=1215.4.) is expected to file their annual GCC with the lead state commissioner to the extent that the lead state has adopted enabling legislation to do so.  Please click [HERE](https://content.naic.org/cmte_e_grp_capital_wg.htm) to view the current state adoption status, the latest GCC Instructions and the GCC Template.  The filing must be submitted via e-mail in **encrypted PDF** and **XLS** formats to [FAD.LA.Intake@insurance.ca.gov](mailto:FAD.LA.Intake@insurance.ca.gov).  The format of the **Subject** line on e-mail is as follows:  Subject:    GCC – AS YYYY - Company/Group name – NAIC Number/Group Number  Example:   GCC – AS 2023 – ABC Company – 12345                    GCC – AS 2023 – EFG Group – 0890  Note:         AS = Annual Statement; YYYY = AS Year  For submission questions, please email [FAD.LA.Intake@insurance.ca.gov](mailto:FAD.LA.Intake@insurance.ca.gov). |
| **U** | Certificate of Advertising Compliance | Insurers advertising policies of life insurance or annuities, and insurers advertising disability policies in California are required to file a certificate of compliance with their Annual Statement.  For **Life Insurance and Annuities** – refer to CCR § 2547.9 regarding the certification, and CCR § 2547 et seq. for the standards with which compliance is to be certified.  For **Disability** – refer to CCR § 2537 regarding the certification, and CCR § 2535 et seq. for definitions and the standards with which compliance is to be certified  This certification is to be created by the insurer, and must be submitted via OASIS. For questions about the certification, please contact:  [MCD.AdvertisingCertification@insurance.ca.gov](mailto:andrea.toth@insurance.ca.gov). |
| **V** | **Change** of Appointed Actuary Notice | Please submit the following documents whenever there is a change of Appointed Actuary at the company:   1. Cover letter 2. Board Resolution 3. Certification from previous Appointed Actuary (if applicable) 4. [**Change** of Appointed Actuary Form](http://www.insurance.ca.gov/0250-insurers/0300-insurers/0100-applications/financial-filing-notices-forms/forms/upload/Change-of-Appointed-Actuary-Form-Doc506.xlsx) (**XLS**)   Combine items 1-3 into 1 **PDF** file. Please submit any questions to [LAO@insurance.ca.gov](mailto:LAO@insurance.ca.gov) with the subject line – “Change of Appointed Actuary”. |