

MULTIPLE EMPLOYER WELFARE ARRANGEMENTS

COMPANY NAME: _____ NAIC Company Code: _____

Contact: _____ Telephone: _____

REQUIRED FILINGS IN THE STATE OF: Ohio Filings Made During the Year 2020

(1) Check- list	(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			
		I. NAIC FINANCIAL STATEMENTS						
	1	Annual Statement (8 1/2"X14") – USE HEALTH BLANK	1	0	0	3/31	NAIC	
	2	Quarterly Financial Statement (8 1/2" x 14") – USE HEALTH BLANK	1	0	0	5/15, 8/15, 11/15	NAIC	
		II. NAIC SUPPLEMENTS						
	11	Actuarial Opinion	1	0	0	3/31	Company	
	12	Health Care Exhibit (Parts 1, 2 and 3) Supplement	1	0	0	4/30	NAIC	
	13	Health Care Exhibit's Allocation Report Supplement	1	0	0	4/30	NAIC	
	14	Risk-Based Capital Report	1	0	0	3/31	NAIC	
	15	Supplemental Compensation Exhibit	1	0	0	3/31	NAIC	
		IV. AUDIT/INTERNAL CONTROL RELATED REPORTS						
	71	Accountants Letter of Qualifications	1	0	0	6/30	Company	
	72	Audited Financial Reports	1	0	0	6/30	Company	K
INS7166	73	Audited Financial Reports Exemption Affidavit	1	0	0	6/30	Company	K
	74	Communication of Internal Control Related Matters Noted in Audit	1	0	0	8/31	Company	
	75	Independent CPA (change)	1	0	0		Company	
	76	Management's Report of Internal Control Over Financial Reporting	1	0	0	8/31	Company	
	77	Notification of Adverse Financial Condition	1	0	0		Company	
INS7160	78	Request for Exemption From Filing Audited Financial Statements	1	0	0	1/31	Company	
	79	Relief from the five-year rotation requirement for lead audit partner	1	0	0	3/31	Company	
	80	Relief from the one-year cooling off period for independent CPA	1	0	0	3/31	Company	
	81	Relief from the Requirements for Audit Committees	1	0	0	3/31	Company	
INS7160	82	Request to file Audited Consolidated/Combined Financial statements	1	0	0	1/31	Company	
		V. STATE REQUIRED FILINGS***						
INS7058	101	Application for Renewal of Certificate of Authority	1	0	0	1/1	State****	
	102	Paid Claim Data Lag report. NOTE: Reports for companies on monthly reporting are due the 20 th of the following month.	1	0	0	3/31, 5/15, 8/15, 11/15 MONTHLY: See Note.	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.

If "EO" appears in this column, the filing is Electronic Only filing – DO NOT FILE HARDCOPY.

If "AFF" appears in this column, Ohio requires an affidavit on form INS7240.

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

*** Generally, Notes A through L apply to all filings.

****These forms may be downloaded at www.insurance.ohio.gov under "ODI Forms"

*****Do NOT file with the Ohio Department of Insurance. File Only with the Ohio Treasurer of State.

***** Ohio has 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

		NOTES AND INSTRUCTIONS (A-K APPLY TO ALL FILINGS)	
	A	Required Filings Contact Person: Annual and Quarterly filings	Risk Assessment (614)644-2647 or Risk.Assessment@insurance.ohio.gov
	B	Mailing Address:	Ohio Department of Insurance Office of Risk Assessment 50 West Town Street, Suite 300 Columbus, Ohio 43215
	C	Mailing Address for Filing Fees: Do not send checks filing fees. The insurer will be billed when due. Do not mail tax returns. Do not send checks to the Department of Insurance.	<u>NONE</u>
	D	Mailing address for Premium and Franchise Tax Returns: NONE. Electronic filing only. DO NOT file hardcopy with the Department of Insurance. DO NOT send tax payments to the Department of Insurance.	<u>NONE</u> DO Not Mail Tax Returns. Electronic filing only.
	E	Mailing Address for Premium Tax Payments: Must be paid by ACH credit or ACH debit. If you have questions about this process, you may contact the Ohio Treasurer of State's office at 614-752-8484 or view the FAQ's from the following web address: http://eft.tos.ohio.gov/#/FaqView	<u>NONE</u>
	F	Delivery Instructions:	All items must be physically delivered by the due date. If the due date falls on a weekend or holiday, the due date is the next business day.
	G	Late Filings:	Statutory penalties apply to required filings by the due date. If the due date falls on a weekend or holiday, is the next business day.
	H	Original Signatures:	Original signatures are required on all filings requiring signatures. See Note L and Electronic Filing Authenticity Affidavit (Ohio Form INS7240)
	I	Signature/Notarization/Certification:	Principal officers are required to sign Quarterly and Annual Jurat pages. See Annual Statement Instructions and Ohio Form INS7240.
	K	Amended Filings:	Contact taxes@insurance.ohio.gov for tax amendment forms. Amendments must be accompanied by an explanation and documentation. Original signature requirements apply.
	K	Exceptions from normal filings:	All companies must include a copy of any extension or exemption granted by their state of domicile.
	L	Bar Codes (NAIC):	Please refer to the Appendix of the NAIC Annual Statement Instructions.
	M	Signed Jurat:	Domestic insurers must attach signed, notarized Jurat with Affidavit (Ohio form INS7240). No Jurat required of foreign insurers. Do not file hardcopy Annual or Quarterly Statements.

N	NONE Filings:	Must be submitted. Please see NAIC Annual Statement Instructions.
O	Filings new, discontinued or modified materially since last year:	A”#” sign on the checklist denotes a new filing.
P	All Foreign Insurers: DO NOT FILE Certification of Valuation	Please file a copy of Certificate of Compliance and Certificate of Deposit as issued by the state of domicile.
Q	Statement of Compliance with Rule 3901-8-07 and 3901-6-02:	Every insurer subject to Rules 3901-8-07 and/or 3901-6-02 must file a statement of compliance with Ohio insurance laws as implemented and interpreted by these rules on Company letterhead. No form.
R	Protected Cell Annual Statement:	File only if applicable. No need to file with Ohio if “None”.
S	State instructions and filing information:	These items are available for instructional purposes only. The forms content is to be used as a guide only.
T	Actuarial Opinion Summary (Property and Casualty Only):	To be filed as a confidential document pursuant to ORC Section 3901.77(E)
U	HIC line of business license only: THIS IS ONLY FOR PROPERTY AND CASUALTY INSURERS AND LIFE AND HEALTH INSURERS WITH HEALTH INSURING CORPORATION (HIC) LINE OF BUSINESS – OHIO REVISED CODE 1751. ALL OTHER INSURERS DO NOT NEED TO FILE THIS FORM.	Do Not file unless Certificate of Authority (“COA”) is for a health insuring corporation (“HIC”) under ORC Chapter 1751 or if the company’s “non-HIC” COA specifically lists authority for a HIC line of business. The Annual Form must be electronically filed as an exhibit to the company’s Premium Tax return. Filings are made as attachment to email to taxes@insurance.ohio.gov .
V	IRIS Response:	ONLY required if 4 or more IRIS Ratio Failures.
W	Hard Copy Filings:	Do not file hardcopy with Ohio if “NONE”, “AFF”, “EO” or “0” is indicated in column 4 (domestic or foreign)

**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 investments schedules and other supplements for which the *Annual Statement Instructions* exempt printed detail.

The *March.PDF Filing* is .pdf files 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 investment schedule detail.

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 supplements 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

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 (generally, on its website). 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.