

	NOTES AND INSTRUCTIONS (A-K APPLY TO ALL FILINGS)	
A	Required Filings Contact Person:	Filing Questions: Cindy Monroe 573-751-4362 or Cynthia.Monroe@insurance.mo.gov Premium Tax Questions: Noland Stuecken 573-526-4986 or Noland.Stuecken@insurance.mo.gov
B	Mailing Address:	Missouri Department of Insurance, Financial Institutions and Professional Registration (DIFP) (a) 301 West High Street Room 530, Jefferson City, MO 65101 (b) PO Box 690, Jefferson City, MO 65102-0690
C	Mailing Address for Filing Fees:	Missouri Department of Insurance, Financial Institutions and Professional Registration PO Box 4001, Jefferson City, MO 65101
D	Mailing Address for Premium Tax Payments:	Missouri Department of Revenue PO Box 898, Jefferson City, MO 65105-0898
E	Delivery Instructions:	All filings must be postmarked no later than the indicated due date. All items must be mailed U.S. mail. If the due date falls on a weekend or holiday, then the deadline is extended to the next business day.
F	Late Filings:	Each day in which the company fails to file a report or statement is a separate level two violation. Each level two violation may result in a civil penalty or forfeiture of up to one thousand dollars (\$1,000), up to an aggregate civil penalty or forfeiture of fifty thousand dollars (\$50,000) per annum for multiple violations pursuant to Section 374.049 RSMo.
G	Original Signatures	Original signatures required on all filings that require signatures. Must accompany all original and amended financial statements.
H	Signature/Notarization/Certification:	See G above for information on who has statutory responsibility to sign. (a) Document must be notarized. (b) Document must be a certified copy.
I	Amended Filings:	Amended items must be filed within 10 days of their amendment, along with an explanation of the amendments. If there are signature requirements for the original filing, same should be followed for any amendment.
J	Exceptions from normal filings:	Extensions / Exemptions from filing: Domestic companies are required to make a written request at least 30 days prior to the due date. The copy of the Department's approval of such requests should be filed in lieu of the exempt document(s). Consolidated Audit Reports: Domestic and foreign companies are required to make a written request at least 30 days prior to the due date. Foreign companies are required to provide a copy of the domestic state's approval of such request.
K	Bar Codes (State or NAIC):	Missouri bar codes are no longer required.
L	Signed Jurat:	The following statutes govern the individuals who are authorized to sign the Jurat. HCS & HMO - §354.435 Prepaid Dental - §354.720 L&H - §376.350 Assessment - §377.100 Stipulated Premium Life - §377.380 Fraternal - §378.626 P&C - §379.105 Missouri Mutuals - §380.051 Extended Missouri Mutuals - §380.482 Title - §379.105 Chapter 383 companies - §379.105
M	NONE Filings:	See NAIC Annual Statement Instructions for Supplemental Interrogatories. Exceptions to these instructions are noted on the form. If a company has nothing to report on a form, please indicate "NONE" and file the form on or before the due date.
N	Filings new, discontinued or modified materially since last year:	(a) Missouri Barcodes are no longer required. (b) Foreign companies that are not required by their domiciliary state to file with the NAIC must submit their entire annual/quarterly statements to Missouri; such companies may include reinsurers and risk retention groups. (c) The Application to Renew Certificate of Authority will be mailed with invoices in May. (d) If CPA has changed from the prior year, the CPA must be registered with the Department by January 1 pursuant to §375.1035 RSMo. (e) If actuary has changed from the prior year, the actuary must be registered with the Department pursuant to 20 CSR 200-1.1116 (3)(C) for Life & Fraternal companies and annual statement instructions for Property & Casualty and Health companies.
O	State Filing Fees	Separate invoices will be mailed May 1 along with Application to Renew Certificate of Authority.
P	Health Blank	Life and Health companies and Property and Casualty companies filing on the Health Blank please refer to the Health Entities checklist located at www.insurance.mo.gov/industry/forms
Q	Premium Tax	Not required for HMO and Prepaid Dental companies. Premium Tax forms will be sent electronically, but should be submitted to the Department in hard copy.
R	Report on Internal Control	Must be filed regardless of whether any deficiencies noted.
S	Form B & C	Pursuant to §382.100 and 20 CSR 200-11.101. Filing Fee = \$50.00
T	Basket Clause	Pursuant to §376.307 - Life and Health companies §379.080 - P&C companies

General Instructions For Companies to Use Checklist

Each checklist is divided into five sections. The first section contains the major NAIC filings. The second section lists all of the NAIC supplements, whether they are to be bound into the statement or not. The third section lists items to be filed electronically with the NAIC. The fourth section is a list of all of the filings related to the audited financial statements. The fifth section lists state-specific filing requirements. Finally, there is a section of notes to the instructions, which provides state-specific information.

Please Note: This state's instructions for companies to file with the NAIC are included in this Checklist. The NAIC will send mailing labels, and other information, to all companies but will not be sending their own checklist this year.

Electronic filing is intended to include filing via the Internet or filing via diskette with the NAIC. Companies that file with the NAIC via the Internet are not required to submit diskettes to the NAIC.

Column (1) (Checklist)

This column provides the company a method for marking completed forms or filings.

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 **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.

Column (4) (Number of Copies)

This column indicates the number of copies that each foreign or domestic company is required to file for each type of form. The 1999 *Annual Statement Instructions* were modified to exclude the requirement for filing paper copies of investment schedules from foreign companies if the data is captured on the NAIC database. The 1999 *Annual Statement Instructions* were modified to include the supplements that were part of the Electronic Filing Pilot. An XXX appears in the foreign column, if the schedule or supplement is

included in either of these instructions. **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)

Due Date indicates the date that a filing is required with the state insurance regulatory authority.

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 and Instructions that apply to each item listed on the checklist. However, Notes A-K apply to all filings. The company should carefully read these notes before submitting a filing.