HEALTH ENTITIES (HMO/PHP)

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

Contact: _____ **Telephone:** _____

REQUIRED FILINGS IN THE STATE OF: North Carolina **Filings Made During the Year 2026**

(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 ½"X14")	3	EO	xxx	3/1	NAIC	A,B,E,F,G,H,I,J,K,L,M,O,R
	1.1	Printed Investment Schedule detail (Pages E01-E30)	2	EO	xxx	3/1	NAIC	A,B,E,F,G,H,I,J,K,L,M,O,T
	2	Quarterly Financial Statement (8 ½" x 14")	2	EO	xxx	5/15, 8/15, 11/15	NAIC	A,B,E,F,G,H,I,J,K,L,M,O,R
		II. NAIC SUPPLEMENTS						
	11	Accident & Health Policy Experience Exhibit	2	EO	xxx	4/1	NAIC	A,B,E,F,I,J,K,M,O
	12	Actuarial Opinion	3	EO	xxx	3/1	Company	A,B,E,F,G,J,K,O,Q
	13	Life Supplemental Data due March 1	2	EO	xxx	3/1	NAIC	A,B,E,F,I,J,K,M,O
	14	Life Supplemental Data due April 1	2	EO	xxx	4/1	NAIC	A,B,E,F,I,J,K,M,O
	15	Life Supplement Statement non-guaranteed elements – Exhibit 5, Int. #3	2	EO	xxx	3/1	Company	A,B,E,F,I,J,K,M,O
	16	Life Supplement Statement on par/non-par policies – Exhibit 5, Int. 1&2	2	EO	xxx	3/1	Company	A,B,E,F,I,J,K,M,O
	17	Life, Health & Annuity Guaranty Association Assessable Premium Exhibit, Parts 1 and 2	2	EO	xxx	4/1	NAIC	A,B,E,F,I,J,K,M,O
	18	Long-Term Care Experience Reporting Forms	2	EO	xxx	4/1	NAIC	A,B,E,F,I,J,K,M,O
	19	Management Discussion & Analysis	2	EO	xxx	4/1	Company	A,B,E,F,J,K,O
	20	Market Conduct Annual Statement Premium Exhibit for Year	2	EO	xxx	3/1	NAIC	A,B,E,F,I,J,K,M,O
	21	Medicare Part D Coverage Supplement	2	EO	xxx	3/1, 5/15, 8/15, 11/15	NAIC	A,B,E,F,I,J,K,M,O
	22	Medicare Supplement Insurance Experience Exhibit	2	EO	xxx	3/1	NAIC	A,B,E,F,I,J,K,M,O
	23	Risk-Based Capital Report	1	EO	xxx	3/1	NAIC	A,B,E,F,G,I,J,K,O
	24	Schedule SIS	2	N/A	N/A	3/1	NAIC	A,B,E,F,I,J,K,M,O
	25	Supplemental Compensation Exhibit	2	N/A	N/A	3/1	NAIC	A,B,E,F,I,J,K,L,M,O
	26	Supplemental Health Care Exhibit (Parts 1 and 2)	2	EO	xxx	4/1	NAIC	A,B,E,F,I,J,K,M,O
	27	Supplemental Investment Risk Interrogatories	2	EO	xxx	4/1	NAIC	A,B,E,F,I,J,K,M,O
		III. ELECTRONIC FILING REQUIREMENTS						
	61	Annual Statement Electronic Filing	xxx	EO	xxx	3/1	NAIC	O
	62	March .PDF Filing	xxx	EO	xxx	3/1	NAIC	O
	63	Risk-Based Capital Electronic Filing	xxx	EO	N/A	3/1	NAIC	O
	64	Risk-Based Capital .PDF Filing	xxx	EO	N/A	3/1	NAIC	O
	65	Supplemental Electronic Filing	xxx	EO	xxx	4/1	NAIC	O
	66	Supplemental .PDF Filing	xxx	EO	xxx	4/1	NAIC	O
	67	Quarterly Statement Electronic Filing	xxx	EO	xxx	5/15, 8/15, 11/15	NAIC	O
	68	Quarterly .PDF Filing	xxx	EO	xxx	5/15, 8/15, 11/15	NAIC	O
	69	June .PDF Filing	xxx	EO	xxx	6/1	NAIC	O
		IV. AUDIT/INTERNAL CONTROL RELATED REPORTS						
	81	Accountants Letter of Qualifications	2	EO	N/A	6/1	State	A,B,E,F,J,O
	82	Audited Financial Reports	2	EO	xxx	6/1	Company	A,B,E,F,J,O
	83	Audited Financial Reports Exemption Affidavit	2	N/A	N/A	3/1	Company	A,B,E,G,O
	84	Communication of Internal Control Related Matters Noted in Audit	2	EO	N/A	8/1	Company	A,B,E,F,J
	85	Independent CPA (change)	**See Line 94**	N/A	N/A		State	
	86	Management's Report of Internal Control Over Financial Reporting	2	N/A	N/A	8/1	Company	A,B,E,F,J
	87	Notification of Adverse Financial Condition	2	N/A	1	Within 5 days of receipt from CPA	Company	A,B,E,F
	88	Relief from the five-year rotation requirement for lead audit partner	1	EO	N/A	11/30	Company	A,B,E,F,J

(1) Check list	(2) Line #	(3) REQUIRED FILINGS FOR THE ABOVE STATE	(4) NUMBER OF COPIES* Domestic State	Domestic NAIC	Foreign State	(5) DUE DATE	(6) FORM SOURCE **	(7) APPLICABLE NOTES
	89	Relief from the one-year cooling off period for independent CPA	1	EO	N/A	11/30	Company	A,B,E,F,J
	90	Relief from the Requirements for Audit Committees	1	EO	N/A	11/30	Company	A,B,E,J
	91	Request for Exemption to File Management's Report of Internal Control Over Financial Reporting	**See Line 96**	N/A	N/A		Company	
	92	Designation of Audit Committee	1	N/A	N/A	5/21	State	A,B,E,F,J
	93	Request for Extension to File Annual Audited Financial Report	1	N/A	N/A	5/21	Company	A,B,E,F,J
	94	CPA Designation Letter	1	N/A	N/A	10/1	State	A,B,E,F,J
	95	Accountant Awareness Letter	1	N/A	N/A	10/1	State	A,B,E,F,J
	96	Request for an Exemption to File	1	N/A	N/A	10/1	Company	A,B,E,J
		V. STATE REQUIRED FILINGS						
	101	Corporate Governance Annual Disclosure***	1	N/A	N/A	6/1	Company	A,B,E,F,G,J
	102	Forms B and C - Holding Company Registration Statement	1	N/A	N/A	4/1	State	A,B,E,F,G,J
	103	Form F – Enterprise Risk Report ****	1	N/A	N/A	4/1	State	A,B,E,F,G,J
	104	ORSA*****	1	N/A	N/A	**No later than 12/31**	Company	A,B,E.F,G
	105	Premium Tax	1	N/A	1	3/15	State	A,D,G
	106	State Filing Fees	**See Line 108**	N/A	**See Line 108**	3/1	State	A.C,F
	107	Advertising Certificate of Compliance (11 NCAC 12.0534)	2	N/A	EO	3/1	State	S
	108	License Update Form	1	N/A	1	3/1	State	A,B,C,E,F,G
	109	Pledged Asset Supplement (G.S.58-13-25(b))	2	N/A	N/A	3/1, 5/15, 8/15, 11/15	State	A,B,E,F,G,N
	110	Signed Jurat	3	N/A	N/A	3/1, 5/15, 8/15, 11/15	NAIC	A,B,E,F,G,H,I,L
	111	Group Capital Calculation******	1	N/A	N/A	4/1	Company	A,B,E,F,G.J,N,U
	112	Group Capital Calculation Exemption Request	1	N/A	N/A	11/1	Company	A,B,E,F,J,N,U
	113	HMO Line of Business Supplement	2	N/A	N/A	3/1, 5/15, 8/15, 11/15	NAIC	A,B,E,F,I,R
	114	PHP Line of Business Supplement	2	N/A	N/A	3/1, 5/15, 8/15, 11/15	NAIC	A,B,E,F,I,R
	115	Printed State Page Exhibit	2	EO	xxx	3/1	NAIC	A,B,E,F,I,J,K,M,O,P
	116	Request for Exemption from Filing Actuarial Opinion	1	0	N/A	10/1	Company	A,B,E,J,N
	117	Affidavit for Actuarial Opinion Exemption	2	N/A	xxx	3/1	Company	A,B,E,G,O

***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.**

***** Effective July 1, 2019, North Carolina adopted the NAIC Corporate Governance Annual Disclosure Model Act, an annual disclosure is required of all insurers or insurance groups by June 1. The Corporate Governance Annual Disclosure 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. For more information on lead states, see the following NAIC URL:** http://www.naic.org/public_lead_state_report.htm.

NOTE: A copy of the group level Corporate Governance Annual Disclosure is to be filed with North Carolina.

****** Effective July 1, 2015, North Carolina adopted the NAIC updated Holding Company Model Act, a Form F 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.

******* Effective July 1, 2017, North Carolina adopted the NAIC updated Risk Management and Own Risk and Solvency Assessment Model Act, a summary report is required annually by insurers and insurance groups above a specified premium threshold. Consistent with the Form B filing requirements, 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. For more information on lead states, see the following NAIC URL:** http://www.naic.org/public_lead_state_report.htm.

******** Effective January 1, 2026, a Group Capital Calculation is required annually by holding company groups. Consistent with Form B filing requirements, the Group Capital Calculation 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	Required Filings Contact Person:	**LICENSE UPDATE FORM AND ANNUAL LICENSE CONTINUATION FEES:** financialanalysissubmissions@ncdoi.gov **DOMESTIC AND FOREIGN COMPANY FILINGS:** financialanalysissubmissions@ncdoi.gov **DOMESTIC AUDITED FINANCIAL STATEMENTS AND RELATED SUPPLEMENTAL FILINGS:** Mr. Matt Erickson (919) 807-6641 financialanalysissubmissions@ncdoi.gov **PREMIUM TAX FILINGS:** North Carolina Department of Revenue 1-877-308-9103
	B	Mailing Address:	**For U. S. Postal Delivery** North Carolina Department of Insurance Company Services Group Financial Analysis Division 1203 Mail Service Center Raleigh, NC 27699-1203 **For Other Than U. S. Postal Service Delivery** North Carolina Department of Insurance Company Services Group Financial Analysis Division 3200 Beechleaf Court Raleigh, NC 27604
	C	Mailing Address for Filing Fees:	**ANNUAL LICENSE CONTINUATION FEES:** Detailed for your reference at the bottom of the **License Update Form.** **ELECTRONIC PAYMENTS: The Department prefers for fees to be paid electronically. For information regarding electronic payment options see:** **https://www.ncdoi.gov/insurance-industry/financial-analysis/license-update-form-and-renewal-applications** **CHECKS FOR FEES:** If not paying fees electronically, checks must include the following information on the check stub: **(1)** NAIC Company Code and **(2)** Company Name if different than the payor on the check. If a check is for more than one company, the check stub must include the above information for **EACH** company. **Checks should be sent under separate cover along with the License Update Form to:** **For U. S. Postal Delivery** North Carolina Department of Insurance Company Services Group Financial Analysis Division 1203 Mail Service Center Raleigh, NC 27699-1203 **For Other than US Postal Delivery**

			North Carolina Department of Insurance Company Services Group Financial Analysis Division 3200 Beechleaf Court Raleigh, NC 27604
	D	Mailing Address for Premium Tax Payments:	**For U. S. Postal Delivery** North Carolina Department of Revenue Insurance Premium Tax Unit P. O. Box 25000 Raleigh, NC 27640-0300 **For Other than US Postal Service Delivery** North Carolina Department of Revenue Insurance Premium Tax Unit 501 North Wilmington Street Raleigh, NC 27604
	E	Delivery Instructions:	All filings must be **RECEIVED** at the appropriate address provided in **Note B** no later than the indicated due date. If the due date falls on a weekend or holiday, then the deadline is extended to the next business day. Hand deliveries are **NOT** accepted. **Electronic filings will NOT be accepted by the Department in 2026.**
	F	Late Filings:	Penalties under **G.S. 58-2-70** may apply.
	G	Original Signatures:	**DOMESTIC COMPANIES:** Original "wet" signatures are required on **all** filings. **FOREIGN COMPANIES, including Foreign HMOs:** Follow NAIC Annual Statement Instructions.
	H	Signature/Notarization/Certification:	**DOMESTIC COMPANIES:** The following officers are required to sign the annual and quarterly statements: President, CEO, or COO; Secretary; and Treasurer or CFO. **All** signatures must be notarized and corporate seal, if any, affixed. **FOREIGN COMPANIES (including Foreign HMOs):** Follow NAIC Annual Statement Instructions.
	I	Amended Filings:	**DOMESTIC COMPANIES:** A properly executed Jurat page must accompany any amended pages, which must be filed **within 10 days** of the amendment. Copies of all amendments must also be electronically filed with the NAIC. The Jurat page accompanying the amended filing must include the amendment number, the amendment date, and the number of pages amended. **FOREIGN COMPANIES (including Foreign HMOS):** **All** amended annual and/or quarterly statement pages should be filed electronically with the NAIC in accordance with the NAIC Financial Data Repository guidelines.

	J	Exceptions from normal filings:	Requests for extensions must be submitted via email **at least 10 days prior** to the indicated due date. Exemption requests are to be submitted via email by the due date specified in Column 5 in the table above. For additional filing instructions regarding audited financial statements and supplements, refer to: **https://www.ncdoi.gov/insurance-industry/financial-analysis/annual-financial-reporting-law**
	K	Bar Codes (State or NAIC):	Follow NAIC Annual Statement Instructions.
	L	Signed Jurat:	**DOMESTIC COMPANIES:** Annual and quarterly statements are required to be filed in hardcopy. A properly executed Jurat Page must accompany the hardcopy filings. **FOREIGN COMPANIES (including Foreign HMOs):** Hardcopy statements are **NOT** required to be filed for the 2025 annual statement and the 2026 quarterly statements. All electronic filings should only be submitted to the NAIC in accordance with the NAIC Financial Data Repository guidelines.
	M	"NONE" Filings:	Follow NAIC Annual Statement Instructions.
	N	Filings new, discontinued or modified materially since last year:	**Modified** – Line 109 – Pledged Asset Supplement – This filing form was updated mid-year. **New** – Line 111 – Group Capital Calculation **New** – Line 112 – Group Capital Calculation Exemption request **New** – Line 116 – Request for Exemption from Filing Actuarial Opinion
	O	Statements/Electronic Filings:	**DOMESTIC COMPANIES:** Hardcopy annual and quarterly statements are required to be filed with the Department. The annual and quarterly statements must be securely bound in "book" fashion with a cover similar in color (orange) to the required NAIC Health annual and quarterly statement blanks. To be properly bound, this must be by means other than staples or clips. If an annual or quarterly statement is not properly bound, this Department will require it to be refiled. **Note**: Amendments and RBC reports are not required to be bound. **All** electronic filings should also be submitted to the NAIC. **FOREIGN COMPANIES (including Foreign HMOs):** Hardcopy statements are **NOT** required to be filed for the 2025 annual statement and the 2026 quarterly statements.

			All electronic filings should only be submitted to the NAIC in accordance with the NAIC Financial Data Repository guidelines.
	P	Exhibit of Premiums, Enrollment and Utilization: (Page 29 for Annual Statement and page 7 for Quarterly Statement)	**DOMESTIC HMOs:** Must properly complete these schedules (annual and quarterly) for each jurisdiction in which the HMO has written direct business or has amounts paid, incurred, or unpaid for provisions of health care services, along with a grand total schedule. If this information is provided with the bound Annual Statement, a separate unbound copy is not required. **FOREIGN HMOs:** Must properly complete a North Carolina and grand total schedule.
	Q	Actuarial Opinion:	**DOMESTIC HMOs, PHPs, DOMESTIC HEALTH ENTITIES and HMDIs:** Must submit one **(1)** original and two **(2)** copies of the actuarial opinion to the Department.
	R	HMO and PHP Line of Business:	**NON-HMOs, PHPs POSSESSING the HMO LINE OF AUTHORITY, and/or HMOs POSSESSING the PHP LINE OF AUTHORITY:** Must prepare and attach to the: **Annual Statement** the following information relative to this HMO and/or PHP line of authority: • Pages 4, 7, 8, 9, 10, 11, 12, 13, 14, and 30 from the NAIC Health Annual Statement Blank **Quarterly Statement** the following information relative to this HMO and/or PHP line of authority: • Pages Q4 and Q7 from the NAIC Health Quarterly Statement Blank
	S	Advertising Certificate of Compliance	**DOMESTIC COMPANIES:** Hardcopy required. See Note B for mailing address. **FOREIGN COMPANIES:** Submit electronically to the following address: financialanalysissubmissions@ncdoi.gov
	T	Printed Investment Schedule Detail (Pages E01-E30)	**DOMESTIC COMPANIES:** If this information is provided with the bound Annual Statement, a separate unbound copy is not required.
	U	Group Capital Calculation:	**DOMESTIC COMPANIES:** Pursuant to **G.S. 58-19-26**, insurers that are part of an insurance holding company system for which North Carolina is the lead state are required to file a Group Capital Calculation. **G.S. 58-19-26(b)** outlines the requirements to be exempt from filing the Group Capital Calculation filing. Additionally, insurers that do not meet the requirements of **G.S. 58-19-26(b)** may request a discretionary exemption pursuant to **G.S. 58-19-26(f)** if they meet certain other requirements. For those insurers that are subject to the Group Capital Calculation filing, the instructions and template are available via the NAIC's website at the following address:

			https://content.naic.org/committees/e/group-capital-calculation-wg

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 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 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 have chosen 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 the state web site). 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.