

TENNCARE HEALTH MAINTENANCE ORGANIZATIONS

REQUIRED FILINGS IN THE STATE OF: *Tennessee* Filings Made During the Year 2016

| (1) Checklist | (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") using the Health Blank as approved by the NAIC | 2 | E0 | 2 | 3/1 | NAIC | A,B,E-M,O-R |
| | 1.1 | Printed Investment Schedules detail (Pages E01-E27) | 2 | EO | 2 | 3/1 | NAIC | A,B |
| | 2 | Quarterly Financial Statement (8 ½" x 14") using the Health Blank approved by the NAIC | 2 | E0 | 2 | 5/15, 8/15, 11/15 | NAIC | A,B,E-M,O-P,Z |
| | 3 | State Filing Fees | 1 | | 1 | 3/1 | State | C,D |
| | | II. NAIC SUPPLEMENTS | | | | | | |
| | 10 | Accident & Health Policy Experience Exhibit | 2 | EO | 2 | 4/1 | NAIC | |
| | 11 | Statement of Actuarial Opinion | 2 | EO | 2 | 3/1 | Company | G,Q |
| | 12 | Health Care Exhibit (Parts 1, 2 and 3) Supplement | 2 | EO | 2 | 4/1 | NAIC | |
| | 13 | Health Care Exhibit's Allocation Report Supplement | 2 | EO | 2 | 4/1 | NAIC | |
| | 14 | Investment Risk Interrogatories | 2 | EO | 2 | 4/1 | NAIC | |
| | 15 | Life Supplemental Data due March 1 | 2 | EO | 2 | 3/1 | NAIC | |
| | 16 | Life Supp Statement non-guaranteed elements Exh 5, Int. #3 | 2 | EO | 2 | 3/1 | Company | |
| | 17 | Life Supp Statement on par/non-par policies Exh 5 Int. 1 & 2 | 2 | EO | 2 | 3/1 | Company | |
| | 18 | Life Supplemental Data due April 1 | 2 | EO | 2 | 4/1 | NAIC | |
| | 19 | Long-term Care Experience Reporting Form | 2 | EO | 2 | 4/1 | NAIC | |
| | 20 | Management Discussion & Analysis | 2 | EO | 2 | 4/1 | Company | |
| | 21 | Medicare Supplement Insurance Experience Exhibit | 2 | EO | 2 | 3/1 | NAIC | |
| | 22 | Medicare Part D Coverage Supplement | 2 | EO | 2 | 3/1, 5/15, 8/15, 11/15 | NAIC | |
| | 23 | Property/Casualty Supplement due March 1 | 2 | EO | 2 | 3/1 | NAIC | |
| | 24 | Property/Casualty Supplement due April 1 | 2 | EO | 2 | 4/1 | NAIC | |
| | 25 | Risk-Based Capital Report | 2 | EO | 2 | 3/1 | NAIC | |
| | 26 | Schedule SIS | 2 | N/A | 2 | 3/1 | NAIC | |
| | 27 | Supplemental Compensation Exhibit | 2 | N/A | 2 | 3/1 | NAIC | |
| | | III. ELECTRONIC FILING REQUIREMENTS | | | | | | |
| | 50 | Annual Statement Electronic Filing | N/A | 1 | N/A | 3/1 | NAIC | |
| | 51 | March .PDF Filing | 1 | 1 | 1 | 3/1 | NAIC | T |
| | 52 | Risk-Based Capital Electronic Filing | N/A | 1 | N/A | 3/1 | NAIC | |
| | 53 | Risk-Based Capital .PDF Filing | 1 | 1 | 1 | 3/1 | NAIC | |
| | 54 | Supplemental Electronic Filing | N/A | 1 | N/A | 4/1 | NAIC | |
| | 55 | Supplemental .PDF Filing | N/A | 1 | N/A | 4/1 | NAIC | |

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|--|-----|--|-----|-----|-----|---|------------------|-------|
| | 56 | Quarterly Statement Electronic Filing | N/A | 1 | N/A | 5/15, 8/15, 11/15 | NAIC | |
| | 57 | Quarterly .PDF Filing | 1 | 1 | 1 | 5/15, 8/15, 11/15 | NAIC | T |
| | 58 | June .PDF Filing | N/A | 1 | N/A | 6/1 | | S |
| | | | | | | | | |
| | | IV. AUDIT/INTERNAL CONTROL RELATED REPORTS | | | | | | |
| | 71 | Accountants Letter of Qualifications | 1 | EO | 1 | 5/1 | Company | S |
| | 72 | Audited Financial Statements in accordance with NAIC Annual Statement Instructions, including a separate income statement addressing TennCare operations | 1 | EO | 1 | 5/1 | Company | S |
| | 73 | Audited Financial Statements Exemption Affidavit | 1 | N/A | 1 | | Company | S |
| | 74 | Communication of Internal Control Related Matters Noted in Audit | 1 | N/A | 1 | 7/1 | Company | S |
| | 75 | Independent CPA (change) | 1 | N/A | 1 | See note | Company | S, X |
| | 76 | Management's report of Internal Control Over Financial Reporting | 1 | N/A | 1 | 7/1 | Company | |
| | 77 | Notification of Adverse Financial Condition | 1 | N/A | 1 | Five Business Days After Receipt | Company | S |
| | 78 | Request for Exemption to File | 1 | N/A | 1 | 4/20 | Company | S |
| | 79 | Relief from the five-year rotation requirement for lead audit partner | 1 | EO | 1 | 3/1 | Company | |
| | 80 | Relief from the one-year cooling off period for independent CPA | 1 | EO | 1 | 3/1 | Company | |
| | 81 | Relief from the Requirement for Audit Committees | 1 | EO | 1 | 3/1 | Company | |
| | | | | | | | | |
| | | V. STATE REQUIRED FILINGS | | | | | | |
| | 101 | Certificate of Compliance | 2 | 0 | 1 | 3/1 | State | B |
| | 102 | Certificate of Deposit | 2 | 0 | 1 | 3/1 | State | B |
| | 103 | Filings Checklist 9(with Column 1 Completed) | 0 | 0 | 0 | | State | |
| | 104 | Premium Tax | 1 | N/A | 1 | 3/1, 6/1, 8/20, 12/1 | State | A,D,U |
| | 105 | State Filing Fees | 1 | 0 | 1 | 3/1 | State | |
| | 106 | Signed Jurat | 2 | 0 | 1 | 3/1, 5/15, 8/15, 11/15 | NAIC | |
| | 107 | Holding Company Registration Statement (Forms B and C) and Enterprise Risk Report (Form F) | 1 | N/A | 1 | 4/30 | State | V |
| | 108 | Certificate of Compliance for Life, A&H, Advertising | 1 | 0 | 1 | 3/1 | State | A |
| | 109 | Affiliate Disclosure TCA 56-32-134 | 1 | N/A | 1 | 1/15 | Company or State | Y |
| | | | | | | | | |
| | | VI. TENNCARE CRA REQUIRED FILINGS | | | | | | |
| | 200 | Medical Loss Report with a letter by an actuary reviewing the accuracy of the report including the estimates for IBNR. | 1 | N/A | 1 | 21 st of the following month | State | BB |

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| | 201 | Claims Payment Accuracy by Grand Region based upon the percentage of total claims paid accurately for each month and by provider type (Nursing Facility, HCBS, and other) | 1 | N/A | 1 | 21 st of the following test month | State | BB |
| | 202 | Report 2A TennCare Operating Statement | 2 | N/A | 2 | 3/1, 5/15, 8/15, 11/15 | State | W |
| | 203 | Medical Loss Report with reconciliation to the NAIC, accompanied by an Actuarial Certification | 2 | N/A | 2 | 3/1, 8/15 | State | W |
| | 204 | Financial Plan and Projection of Operating Results Report (Full Risk Contracts Only) | 1 | N/A | 1 | 12/31 | State | AA |
| | 205 | Comparison of Actual Revenues and Expenses to Budgeted Amounts Report (Full Risk Contracts Only) | 1 | N/A | 1 | 7/31 | State | AA |
| | 206 | Claims payment accuracy by Grand Region based upon the percentage of total claims paid accurately for each quarter for non-emergency transportation claims | 1 | N/A | 1 | 21 st of the following test month | State | BB |
| | 207 | Annual Audit Plan per TennCare Contractor Risk Agreement Section 2.30.15.2.3. | 1 | N/A | 1 | 3/31 | State | BB |

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

| NOTES AND INSTRUCTIONS (A-K APPLY TO ALL FILINGS) | | |
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| A | Required Filings Contact Person: Domestic Health Maintenance Organizations Contact Person: Premium Tax Filing Questions: | John Mattingly, 615-741-2677 John.Mattingly@tn.gov Anissa Wattanaskolpant, 615-741-7503 Anissa.Wattanaskolpant@tn.gov |
| B | Mailing Address: | Department of Commerce and Insurance TennCare Division, 11 th Floor 500 James Robertson Parkway Nashville, TN 37243-1135 615-741-2677 |
| C | Mailing Address for Filing Fees: TCA § 56-32-119 requires a \$195 Annual Statement fee and a \$445 filing fee for annual renewal of the certificate of authority. Please do not enclose these fees with the Annual Statement. | These fees are included on the tax return. SEE D, FOR PREMIUM TAX ADDRESS. |
| D | Mailing Address for Premium Tax and filing fee payments: (The premium tax return and filing fees must be mailed separately from the Annual Statement.) | State of Tennessee Department of Commerce and Insurance Division of Insurance P.O. Box 198983 Nashville, TN 37219-8983 |
| E | Delivery Instructions: Any Annual Statement or Tax Return (with payment) received on or before, March 1st, is considered a timely filing. | The Document will be considered a timely filing provided such document bears a <u>United States Post Office Cancellation Mark stamped on the envelope</u> of no later than the due date. A company's meter date or postage stamps will not be acceptable as evidence that the document was timely filed, if the document is received in the department after the due date, unless it is canceled over by the United States Postal Service. |
| F | Late Filings: | Late or incomplete filings are subject to liquidated damages pursuant to the TennCare Contract. |
| G | Original Signatures: | ORIGINAL SIGNATURES AND ORIGINAL NOTARY IS REQUIRED. |
| H | Signature/Notarization/Certification: | The annual statement and quarterly statements must be subscribed and sworn to by the President and Secretary, or in their absence, two (2) principal officers. (Original Signature) |
| I | Amended Filings: | An explanation of the amendment is required. If there are signature requirements for the original filing, the amended filing also requires original signatures. |
| J | Exceptions from normal filings: | NONE |
| K | Bar Codes (State or NAIC) | NAIC Bar Code Instructions |
| L | NONE Filings: | NAIC Annual Statement Instructions and NAIC Quarterly Statement Instructions. Blank exhibits or schedules will result in an interpretation that an incomplete filing was submitted, and will be subject to filing penalties. If no entries are to be made, write "NONE" across the schedule. |
| M | Electronic Filings with the NAIC | Effective June 29, 2009, Rules of the Tennessee Department of Commerce and Insurance Chapter 0780-01-37.08 require NAIC statements to be filed electronically with the NAIC. |
| N | Not used | N/A |

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| O | Size, printing standards and numbering: | All statement schedules and exhibits are in accordance with the NAIC Annual or Quarterly Statement Instructions. These instructions provide guidance on printing standards, statement layout, and required binding. |
| P | Binding: The Annual Statement must be securely bound. | Annual Statements and Quarterly Statements are properly bound; if they are stapled in the CENTER seam or professionally bound by adhesive. Annual Statements or Quarterly Statements that have been cut apart and re-stapled on the top or sides will be considered an incomplete filing and the company may be subject to liquidated damages until corrected. |
| Q | Actuarial Opinion: The Actuarial Opinion or Domiciliary State exemption letter must be on or attached to page 1 of the Annual Statement. | The opinion must bear original signature, and be completed by a "Qualified Actuary". |
| R | Risk Based Capital (RBC) | NAIC Annual Statement Instructions. Companies must complete this calculation to complete the Annual Statement (historical Page). NAIC is requesting that you furnish them a report and diskette. If report and diskette is filed with the NAIC one must be filed with this department. |
| S | Audited Financial Statements | NAIC Annual Statement Instructions and TennCare Contract Requirements. Additionally, each MCO must prepare in triplicate a Contract to Audit Accounts for submission to the Comptroller of the Treasury. (This form is located on TDCI's website.) Per the NAIC's Annual Financial Reporting Model Regulation, the Management's Report of Internal Control Over Financial Reporting (Section 16) and Communication of Internal Control Related Matters Noted in an Audit (Section 11) are both required by August 1 each year (or 60 days after the Audited Financial Report). |
| T | Electronic Filing | While this is not a requirement, it is requested that all TennCare MCOs submit to TDCI a copy of the NAIC annual statements and quarterly statements in a PDF format. |
| U | Penalty and Interest on Premium Taxes All delinquencies shall bear interest of ten percent (10%) per annum from the date the amount was due and paid, pursuant to TCA 56-4-216. | Premium taxes will be assessed in addition to the amount of taxes; five percent (5%) for the first month or fractional part thereof, additional five percent (5%) for the second month or fractional part thereof, and a penalty thereafter at one half of one percent (.5%). |
| V | Holding Company Registration Statement Tennessee's Holding Company Registration Deadline is April 30th | Foreign Companies are not required to file if the domiciliary state laws are substantially similar to Tennessee's Title 56 Chapter 11. TDCI request a copy of the holding company registration filed with the domicile state. |
| W | Additional requirements to NAIC financial statement filings. | These schedules are to be filed as part of the NAIC Annual/Quarterly filing with the same due date. |

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| | X | Independent CPA Designation Due Dates | <p>New HMOs – 60 days from date of license</p> <p>Existing HMOs, newly required to have an audit must register their CPA at least 6 months prior to the due date of the audit – 11/1</p> <p>If an accountant is dismissed or resigns, the HMO has 5 business days to notify the State. Further additional information related to dismissal or resignation due in 10 business days.</p> |
| | Y | TDCI has created a form, but use of this form is not mandatory. | The form was emailed to each TennCare HMO on 12/5/06. Please contact 615-741-2677 to request the form. |
| | Z | Additional Forms for Quarterly Filing | In addition to all forms in the Quarterly Health Blank, each HMO is required to submit Exhibits 2, 3, and 5 from the Annual Statement based on quarterly totals. |
| | AA | Report only applicable to TennCare plans operating under a full capitated risk model. See for Middle Tennessee CRA Sections 2.30.14.3.1 and all others Section 2.10.h.1. which states budget to be submitted by no later than thirty (30) days after the CONTRACTOR goes to a capitated risk model, and then by no later than December 31 of each year. The July 31 report "Comparison of Actual Revenues and Expenses to Budgeted Amounts Report" will not be applicable for any contract in 2007. | Form to be prepared by TDCI. |
| | BB | In addition to the submission to TennCare please send an electronic version via email to TDCI. | John.mattingly@tn.gov |

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 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. 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 detail 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** is the .pdf file for 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. (Please note that TennCare HMOs are required to submit this by May 1st).

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 (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. XXX appears in the "Number of Copies" "Foreign" column for the appropriate schedules and exhibits.

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. 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.

DISCLAIMER

This checklist is not an all-inclusive list of filings required to be made by TennCare HMOs under the terms of the TennCare Contract or by various statutes. The absence from this checklist of deliverables required to be submitted to the State pursuant to the TennCare Contract and statutes should not be construed as a waiver of that contractual or statutory requirement.