

HEALTH ENTITIES

COMPANY NAME: _____ NAIC Company Code: _____

Contact: _____ Telephone: _____

REQUIRED FILINGS IN THE STATE OF: _____ Filings Made During the Year 2025

| (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 1/2"X14") | KY EO** | EO | KY EO** | 3/1 | NAIC | *Jurat page for Foreign only **See Letter E and F |
| | 1.1 | Printed Investment Schedule detail (Pages E01-E29) | KY EO* | EO | 0 | 3/1 | NAIC | *See Letter E |
| | 2 | Quarterly Financial Statement (8 1/2" x 14") | KY EO* | EO | 0 | 5/15, 8/15, 11/15 | NAIC | *See Letter E |
| II. NAIC SUPPLEMENTS | | | | | | | | |
| | 11 | Accident & Health Policy Experience Exhibit | KY EO* | EO | 0 | 4/1 | NAIC | *See Letter E |
| | 12 | Actuarial Opinion | KY EO* | EO | 0 | 3/1 | Company | *See Letter E |
| | 13 | Life Supplemental Data due March 1 | KY EO* | EO | 0 | 3/1 | NAIC | *See Letter E |
| | 14 | Life Supplemental Data due April 1 | KY EO* | EO | 0 | 4/1 | NAIC | *See Letter E |
| | 15 | Life Supp Statement non-guaranteed elements – Exh 5, Int. #3 | KY EO* | EO | 0 | 3/1 | Company | *See Letter E |
| | 16 | Life Supp Statement on par/non-par policies – Exh 5 Int. 1&2 | KY EO* | EO | 0 | 3/1 | Company | *See Letter E |
| | 17 | Life, Health & Annuity Guaranty Association Assessable Premium Exhibit, Parts 1 and 2 | KY EO* | EO | xxx | 4/1 | NAIC | *See Letter E |
| | 18 | Long-Term Care Experience Reporting Forms | KY EO* | EO | xxx | 4/1 | NAIC | *See Letter E |
| | 19 | Management Discussion & Analysis | KY EO* | EO | 0 | 4/1 | Company | *See Letter E |
| | 20 | Market Conduct Annual Statement Premium Exhibit for Year | KY EO* | EO | 0 | 3/1 | NAIC | *See Letter E |
| | 21 | Medicare Part D Coverage Supplement | KY EO* | EO | 0 | 3/1, 5/15, 8/15, 11/15 | NAIC | *See Letter E |
| | 22 | Medicare Supplement Insurance Experience Exhibit | KY EO* | EO | xxx | 3/1 | NAIC | *See Letter E |
| | 23 | Risk-Based Capital Report | KY EO* | EO | | 3/1 | NAIC | *See Letter E |
| | 24 | Schedule SIS | KY EO* | N/A | N/A | 3/1 | NAIC | *See Letter E |
| | 25 | Supplemental Compensation Exhibit | KY EO* | N/A | N/A | 3/1 | NAIC | *See Letter E |
| | 26 | Supplemental Health Care Exhibit (Parts 1 and 2) | KY EO* | EO | 0 | 4/1 | NAIC | *See Letter E |
| | 27 | Supplemental Investment Risk Interrogatories | KY EO* | EO | 0 | 4/1 | NAIC | *See Letter E |
| III. ELECTRONIC FILING REQUIREMENTS | | | | | | | | |
| | 61 | Annual Statement Electronic Filing | KY EO* | EO | KY EO** | 3/1*** | NAIC | *Domestic need to file the entire statement **Jurat page for Foreign only ***See Letter E |

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|---|---------------|--|--------------------------|------|-------------------|-------------------------------------|----------------------|--|
| | | | Domestic | | Foreign | | | |
| | | | State | NAIC | State | | | |
| | 62 | March .PDF Filing | KY EO | EO | 0 | 3/1* | NAIC | *See Letter E |
| | 63 | Risk-Based Capital Electronic Filing | KY EO | EO | N/A | 3/1* | NAIC | *See Letter E |
| | 64 | Risk-Based Capital .PDF Filing | KY EO | EO | N/A | 3/1* | NAIC | *See Letter E |
| | 65 | Supplemental Electronic Filing | KY EO | EO | 0 | 4/*1 | NAIC | *See Letter E |
| | 66 | Supplemental .PDF Filing | KY EO | EO | 0 | 4/1* | NAIC | *See Letter E |
| | 67 | Quarterly Statement Electronic Filing | KY EO | EO | 0 | 5/15*, 8/15*, 11/15* | NAIC | *See Letter E |
| | 68 | Quarterly .PDF Filing | KY EO | EO | 0 | 5/15*, 8/15*, 11/15* | NAIC | *See Letter E |
| | 69 | June .PDF Filing | KY EO | EO | 0 | 6/1* | NAIC | *See Letter E |
| IV. AUDIT/INTERNAL CONTROL RELATED REPORTS | | | | | | | | |
| | 81 | Accountants Letter of Qualifications | KY EO | EO | N/A | 6/1* | Company | *See Letter E |
| | 82 | Audited Financial Reports | KY EO | EO | 0 | 6/1* | Company | *See Letter E |
| | 83 | Audited Financial Reports Exemption Affidavit | KY EO | N/A | N/A | | Company | *See Letter E |
| | 84 | Communication of Internal Control Related Matters Noted in Audit | KY EO | EO | N/A | 8/1* | Company | *See Letter E |
| | 85 | Independent CPA (change) | KY EO | N/A | N/A | | Company | *See Letter E |
| | 86 | Management's Report of Internal Control Over Financial Reporting | KY EO | N/A | N/A | 8/1* | Company | *See Letter E |
| | 87 | Notification of Adverse Financial Condition | KY EO | N/A | N/A | | Company | *See Letter E |
| | 88 | Relief from the five-year rotation requirement for lead audit partner | KY EO | EO | 0 | 3/1* | Company | *See Letter E |
| | 89 | Relief from the one-year cooling off period for independent CPA | KY EO | EO | 0 | 3/1* | Company | *See Letter E |
| | 90 | Relief from the Requirements for Audit Committees | KY EO | EO | 0 | 3/1* | Company | *See Letter E |
| | 91 | Request for Exemption to File Management's Report of Internal Control Over Financial Reporting | KY EO | N/A | N/A | 3/1* | Company | *See Letter E |
| V. STATE REQUIRED FILINGS | | | | | | | | |
| | 101 | Corporate Governance Annual Disclosure*** | KY EO | 0 | 0 | 6/1* | Company | *See Letter E |
| | 102 | Filings Checklist (with Column 1 completed) | 0 | 0 | 0 | | State | *See Letter E |
| | 103 | Form B-Holding Company Registration Statement | KY EO | 0 | 0 | 4/1* | Company | *See Letter E |
| | 104 | Form F-Enterprise Risk Report **** | KY EO | 0 | 0 | 4/1* | Company | *See Letter E |
| | 105 | ORSA ***** | KY EO | 0 | 0 | 8/1 | Company | *See Letter E |
| | 106 | Premium Tax | KY EO | 0 | See "D" Page 3 | 3/1 | State | |
| | 107 | State Filing Fees | KY EO | 0 | KY EO | 3/1 | State | *See Letter E and F |
| | 108 | Signed Jurat | KY EO | 0 | KY EO* | 3/1*, 5/15*, 8/15*, 11/15* | NAIC | *Annually only for foreign companies **See Letter E and F |
| | 109 | Group Capital Calculation (File with lead state only) | KY EO | 0 | KY EO | 4/1* | NAIC | *See Letter E |

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|------------------|---------------|---|--------------------------|------|-----------|-------------------------------------|----------------------|---|
| | | | Domestic | | Foreign | | | |
| | | | State | NAIC | State | | | |
| | 110 | Certificate of Deposit- FOREIGN ONLY | KY EO | 0 | KY EO* | 3/1** | State | Foreign ONLY **See Letter E |
| | 111 | Detail Listing of Securities Held Under Safekeeping (Form 143) - DOMESTIC AND COMPANIES WILL HOLD SPECIAL DEPOSIT FOR | KY EO | 0 | KY EO* | 3/1*, 5/15*, 8/15*, 11/15* | State | *Required for foreign companies if deposit held in KY **See Letter E |
| | 112 | Affidavit Covering Finance Committee | KY EO | 0 | KY EO* | 3/1*, 5/15*, 8/15*, 11/15* | State | *See Letter E |
| | 113 | Reconciliation and Summary of Assets and Reserve Requirements (Form 480) | KY EO | 0 | 0 | 3/1* | State | *See Letter E |
| | 114 | Direct Business Page (State Page) | KY EO | 0 | 0 | 3/1* | State | *See Letter E |
| | 115 | Direct Economic Impact of KY Captive During Current Reporting Year (Form CI-150) Captive RRGs Only | KY EO | 0 | 0 | 3/1* | State | *See Letter E |
| | 116 | Certificate of Advertising (Form 440) | KY EO | 0 | KY EO | 3/1* | State | *See Letter E |
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| For Companies to Use Checklist | NOTES AND INSTRUCTIONS (A-K APPLY TO ALL FILINGS) | |
|--------------------------------|--|---|
| A | Required Filings Contact Person: | <u>Contacts:</u> |
| | <p style="text-align: center;">Kentucky Department of Insurance Financial Standards and Examination Division</p> <p style="text-align: center;"><u>Phone Number: 502-564-6082</u></p> <p style="text-align: center;"><u>Division e-mail: DOI.FinancialStandardsMail@ky.gov</u></p> | <p style="text-align: center;">Primary: Rodney Hugle & Ardena Rogers</p> <p style="text-align: center;">Secondary: Victoria Lloyd</p> <p style="text-align: center;"><u>Phone Number: 502-564-6082</u></p> <p style="text-align: center;"><u>Division e-mail: DOI.FinancialStandardsMail@ky.gov</u></p> |
| B | <p style="text-align: center;">:</p> <p>As of 2024, ALL filing needs to be filed electronically.</p> <p>For Foreign companies, you will need to file through eServices.</p> <p>For Domestic, you will need to file through eServices.</p> <p><u>KY ELECTRONIC of Annual Statement documents (http://insurance.ky.gov/). Your Annual Statement contact person can create an account for Kentucky Online Gateway (KOG).</u></p> <p><u>FOR DOMESTIC COMPANY ONLY!!! (http://insurance.ky.gov/). Your Annual Statement contact person can create an account for Kentucky Online Gateway (KOG).</u></p> | <p>Mailing Address for Regular Mail:</p> <p style="text-align: center;">Department of Insurance P.O. Box 517 Frankfort, KY 40602- 0517</p> <p style="text-align: center;"><u>Attn: Financial Standards & Examination Division</u></p> <p style="text-align: center;">Division e-mail <u>DOI.FinancialStandardsMail@ky.gov</u></p> |
| C | <p style="text-align: center;">RENEWAL FEES PAID ONLINE</p> <p>To pay online, click on services on the DOI website (http://insurance.ky.gov/). You can pay your renewal fees through your Kentucky Online Gateway (KOG) account.</p> | <p style="text-align: center;">Renewal fees paid online.</p> <p>Other fees mailed to the address above.</p> |
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| <p>D</p> | <p>Mailing Address for Premium Tax Payments: (see below)</p> <p>Premium tax forms can be accessed on the Dept. of Revenue’s website (http://revenue.ky.gov/forms) Click on “Current Year Forms.”</p> <div style="border: 1px solid black; background-color: #e0f0ff; padding: 5px; text-align: center;"> <p>NOTE: Please DO NOT Submit PREMIUM TAX payments to the KY Department of Insurance.</p> </div> | <p><u>Post Office Box:</u></p> <p>Department of Revenue P.O. Box 1303 Frankfort, KY 40602-1303 OR <u>Physical Address:</u> Department of Revenue 501 High Street Frankfort, KY 40601</p> <p><u>Phone Number: 502-564-4810</u></p> |
| <p>E</p> | <p>Delivery Instructions: PAY ATTENTION TO YOUR DEADLINES</p> | <p>ALL filings must be electronic stamped no later than the indicated due date, regardless of the due date falling on a weekend or holiday.</p> |
| <p>F</p> | <p>Late Filings: FINES FOR LATE FILINGS</p> | <p>Companies will be fined \$100 per day for ALL late filings, even in situations where a request for extension has been received in writing and approved. For all late filings received WITHOUT extension approval, and additional civil penalty of \$1,000 may be assessed.</p> |
| <p>G</p> | <p>Electronical Signatures: REQUIRED FOR DOMESTIC COMPANIES</p> | <p>Electronical signatures are required on ALL filings from domestic companies.</p> <p>Foreign companies should follow the NAIC Annual Statement Instructions regarding signatures.</p> |
| <p>H</p> | <p>Signature/Notarization/Certification: REQUIRED BY KENTUCKY STATUTE</p> | <p>Per KRS 304.3-240(1)-shall be verified by oaths of a least two (2) of the insurers’ principal officers.</p> |
| <p>I</p> | <p>Amended Filings: APPLIES TO DOMESTIC COMPANIES ONLY</p> | <p>For domestic companies, amended items must be filed within ten (10) days of the amendment, along with an explanation of the amendment. Same applies for original filings where signatures are required.</p> |
| <p>J</p> | <p>Exceptions from normal filings:</p> | <p>Foreign and domestic companies must an exception via divisional email (doi.financialstandardsmail@ky.gov) to the attention of the Director. Any extension requested should apply at least 10 days prior to the due date.</p> |
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| K | Signed Jurat: | <p>Please follow the NAIC Annual Statement Instructions provided on the Kentucky Department of Insurance website.</p> <p>Kentucky REQUIRES Foreign companies to file a copy of a Signed Jurat Page by March 1 as part of their Annual Statement Filings.</p> |
| L | Filings new, discontinued or modified materially since last year: | <p>For ALL companies, please see “Note O” and “Note P” below. Domestics, please refer to “Note R.”</p> |
| M | Notification of Adverse Financial Condition | <p>Notice of Adverse Financial Condition is due five (5) business days after receipt of the accountant’s report and must be sent to the Kentucky Department of Insurance Early Warning Analyst (EWA):</p> <p>Russell Coy, EWA Kentucky Department of Insurance</p> <p>Email: DOI.Financialstandardsmail@ky.gov</p> |
| N | <p>Kentucky Annual Filing Instructions: REFER TO http://insurance.ky.gov/</p> | <p>For additional instructions, please see the attached Kentucky Annual Filing Instructions listed on the Kentucky Department of Insurance website. The instructions should appear directly above the NAIC checklists provided for each type of entity.</p> |
| O | <p>Company’s Responsibility to Review/Update their Information on Kentucky Department of Insurance website: http://insurance.ky.gov/</p> | <p>All companies should refer to the Kentucky Department of Insurance website under “<i>Company Info</i>” to review and verify their company information. If corrections or updates need to be made, companies should notify the Kentucky Department of Insurance by submitting the appropriate form(s) on the NAIC UCAA Corporation Amendments Application</p> <p>Please be advised:</p> <p>*the Form 12 – deals with changes to the Service of Process</p> <p>*The Form 14 – deals with address changes</p> |

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| | | <p>*The Form 2C – is the only form that deals with the home office address change</p> <p>*Biographical affidavits should ONLY be submitted for NEW Presidents for foreign companies only</p> <p>For Domestic Companies, biographical affidavits need to be submitted for any changes in officers, directors, or major shareholders.</p> |
| P | Actuarial Opinion Summary: REQUIRED FROM DOMESTICS | <p>All domestic companies are required to file the Actuarial Opinion Summary. Only one (1) copy of the summary is needed and file through the divisional email of DOI.Financialstandardsmail@ky.gov</p> |