

LIFE, ACCIDENT AND HEALTH/FRATERNAL INSURERS

COMPANY NAME: _____ NAIC Company Code: _____

Contact: _____ Telephone: _____

REQUIRED FILINGS IN THE STATE OF: _____ Filings Made During the Year 2024

FRATERNAL COMPANIES BEGIN FILING LIFE/FRATERNAL STATEMENT EFFECTIVE WITH FIRST QUARTER, 2019.

| (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") | KY EO | | | | | *annually only for jurat page **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 ½" x 14") | KY EO | EO | 0 | 5/15*, 8/15*, 11/15* | NAIC | *See Letter E |
| | 3 | Separate Accounts Annual Statement (8 ½"x14") | KY EO | EO | 0 | 3/1* | NAIC | *See Letter E |
| | | | KY EO | | 0 | | | *See Letter E |
| II. NAIC SUPPLEMENTS | | | | | | | | |
| | 11 | Accident & Health Policy Experience Exhibit | KY EO | EO | 0 | 4/1* | NAIC | *See Letter E |
| | 12 | Credit Insurance Experience Exhibit | KY EO | EO | 0 | 4/1* | NAIC | *See Letter E |
| | 13 | Health Supplement | KY EO | EO | 0 | 3/1* | NAIC | *See Letter E |
| | 14 | Life, Health & Annuity Guaranty Association Assessable Premium Exhibit, Parts 1 and 2 | KY EO | EO | 0 | 4/1* | NAIC | *See Letter E |
| | 15 | Long-term Care Experience Reporting Forms | KY EO | EO | 0 | 4/1* | NAIC | *See Letter E |
| | 16 | Management Discussion & Analysis | KY EO | EO | 0 | 4/1* | Company | *See Letter E |
| | 17 | Market Conduct Annual Statement Premium Exhibit for Year | KY EO | EO | 0 | 3/1* | NAIC | *See Letter E |
| | 18 | Medicare Supplement Insurance Experience Exhibit | KY EO | EO | 0 | 3/1* | NAIC | *See Letter E |
| | 19 | Medicare Part D Coverage Supplement | KY EO | EO | 0 | 3/1*, 5/15*, 8/15*, 11/15* | NAIC | *See Letter E |
| | 20 | Risk-Based Capital Report | KY EO | | 0 | | | *See Letter E **To be filed by all stock companies in the US that have 100 or more stockholders |
| | | | | EO | | 3/1* | NAIC | |
| | 21 | Schedule SIS | KY EO | | 0 | | | *See Letter E **To be filed by all domestics. |
| | | | | N/A | | 3/1* | NAIC | |
| | 22 | Supplemental Compensation Exhibit | KY EO | N/A | 0 | 3/1* | NAIC | *See Letter E |
| | 23 | Supplemental Health Care Exhibit (Parts 1 and 2) | KY EO | EO | 0 | 4/1* | NAIC | *See Letter E |
| | 24 | Supplemental Investment Risk Interrogatories | KY EO | EO | 0 | 4/1* | NAIC | *See Letter E |
| | 25 | Supplemental Schedule O | KY EO | EO | 0 | 3/1* | NAIC | *See Letter E |

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|------------------|---------------|---|--------------------------|------|---------|------------------------------------|----------------------|---|
| | | | Domestic | | Foreign | | | |
| | | | State | NAIC | State | | | |
| | 26 | Supplemental Term and Universal Life Insurance Reinsurance Exhibit | KY EO | EO | 0 | 4/1* | NAIC | *See Letter E |
| | 27 | Trusteed Surplus Statement | KY EO | EO | 0 | 3/1*, 5/15*, 8/15*, 11/15* | NAIC | *See Letter E |
| | 28 | Variable Annuities Supplement | KY EO | EO | 0 | 4/1* | NAIC | *See Letter E |
| | 29 | VM 20 Reserves Supplement | KY EO | EO | 0 | 3/1* | NAIC | *See Letter E |
| | 30 | Workers' Compensation Carve-Out Supplement | KY EO | EO | 0 | 3/1* | NAIC | *See Letter E |
| | | | | | | | | |
| | | Actuarial Related Items | | | | | | |
| | 31 | Actuarial Certification regarding use 2001 Preferred Class Table | KY EO | EO | 0 | 3/1* | Company | *See Letter E |
| | 32 | Actuarial Certification Related Annuity Nonforfeiture Ongoing Compliance for Equity Indexed Annuities | KY EO | EO | 0 | 3/1* | Company | *See Letter E |
| | 33 | Actuarial Memorandum Related to Universal Life with Secondary Guarantee Policies required by Actuarial Guideline XXXVIII 8D | KY EO | | 0 | | | *See Letter E |
| | | | | N/A | | 4/30* | Company | **To be filed by all domestics in a holding company group |
| | 34 | Actuarial Opinion | KY EO | EO | 0 | 3/1* | Company | *See Letter E |
| | 35 | Actuarial Opinion on Separate Accounts Funding Guaranteed Minimum Benefit | KY EO | EO | 0 | 3/1* | Company | *See Letter E |
| | 36 | Actuarial Opinion on Synthetic Guaranteed Investment Contracts | KY EO | EO | 0 | 3/1* | Company | *See Letter E |
| | 37 | Actuarial Opinion on X-Factors | KY EO | EO | 0 | 3/1* | Company | *See Letter E |
| | 38 | Actuarial Opinion required by Modified Guaranteed Annuity Model Regulation | KY EO | EO | 0 | 3/1* | Company | *See Letter E |
| | 39 | Request for Life PBR Exemption (if applicable) | KY EO | | 0 | Commissioner 7/1* NAIC 8/15* | Company | *See Letter E |
| | | | | E/O | | | | |
| | 40 | Executive Summary of the PBR Actuarial Report | KY EO | | 0 | | | *See Letter E |
| | | | | N/A | | 4/1* | Company | **To be forwarded to Life Division for review |
| | 41 | Life Summary of the PBR Actuarial Report | KY EO | | 0 | | | *See Letter E |
| | | | | N/A | | 4/1* | Company | **To be forwarded to Life Division for review |
| | 42 | Variable Annuities Summary of the PBR Actuarial Report | KY EO | | 0 | | | *See Letter E |
| | | | | N/A | | 4/1* | Company | **To be forwarded to Life Division for review |
| | 43 | PBR Actuarial Report (provide upon request) | KY EO | N/A | 0 | | Company | |

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|------------------|---------------|--|--------------------------|------|-----------|------------------------------|----------------------|--|
| | | | Domestic | | Foreign | | | |
| | | | State | NAIC | State | | | |
| | 44 | RAAIS required by <i>Valuation Manual</i> | KY EO | | 0 | | | *See Letter E **To be filed by all domestic life insurers |
| | | | | N/A | | 4/1* | Company | |
| | 45 | Reasonableness & Consistency of Assumptions Certification required by Actuarial Guideline XXXV | KY EO | EO | 0 | 3/1*,5/15*, 8/15*, 11/15* | Company | *See Letter E |
| | 46 | Reasonableness of Assumptions Certification required by Actuarial Guideline XXXV | KY EO | EO | 0 | 3/1*,5/15*, 8/15*, 11/15* | Company | *See Letter E |
| | 47 | Reasonableness & Consistency of Assumptions Certification required by Actuarial Guideline XXXVI (Updated Average Market Value) | KY EO | EO | 0 | 3/1,5/15, 8/15, 11/15 | Company | *See Letter E |
| | 48 | Reasonableness & Consistency of Assumptions Certification required by Actuarial Guideline XXXVI (Updated Market Value) | KY EO | EO | 0 | 3/1,5/15, 8/15, 11/15 | Company | *See Letter E |
| | 49 | Reasonableness of Assumptions Certification for Implied Guaranteed Rate Method required by Actuarial Guideline XXXVI | KY EO | EO | 0 | 3/1,5/15, 8/15, 11/15 | Company | *See Letter E |
| | 50 | RBC Certification required under C-3 Phase I | KY EO | EO | 0 | 3/1 | Company | *See Letter E |
| | 51 | RBC Certification required under C-3 Phase II | KY EO | EO | 0 | 3/1 | Company | *See Letter E |
| | 52 | Statement on non-guaranteed elements - Exhibit 5 Int. #3 | KY EO | EO | 0 | 3/1 | Company | *See Letter E |
| | 53 | Statement on par/non-par policies – Exhibit 5 Int. 1&2 | KY EO | EO | 0 | 3/1 | Company | *See Letter E |
| | | | | | | | | |
| | | III. ELECTRONIC FILING REQUIREMENTS | | | | | | |
| | 61 | Annual Statement Electronic Filing | KY EO | | | | | *annually only for jurat page **See Letter E and F |
| | | | | EO | KY EO* | 3/1* | NAIC | |
| | 62 | March .PDF Filing | KY EO | EO | 0 | 3/1* | NAIC | *See Letter E and F |
| | 63 | Risk-Based Capital Electronic Filing | KY EO | EO | 0 | 3/1* | NAIC | *See Letter E |
| | 64 | Risk-Based Capital .PDF Filing | KY EO | EO | 0 | 3/1* | NAIC | *See Letter E |
| | 65 | Separate Accounts Electronic Filing | KY EO | EO | 0 | 3/1* | NAIC | *See Letter E |
| | 66 | Separate Accounts .PDF Filing | KY EO | EO | 0 | 3/1* | NAIC | *See Letter E |
| | 67 | Supplemental Electronic Filing | KY EO | EO | 0 | 4/1* | NAIC | *See Letter E |
| | 68 | Supplemental .PDF Filing | KY EO | EO | 0 | 4/1* | NAIC | *See Letter E |
| | 69 | Quarterly Statement Electronic Filing | KY EO | EO | 0 | 5/15*, 8/15*, 11/15* | NAIC | *See Letter E |
| | 70 | Quarterly .PDF Filing | KY EO | EO | 0 | 5/15*, 8/15*, 11/15* | NAIC | *See Letter E |
| | 71 | 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 | 0 | 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 | 0 | | Company | |
| | 84 | Communication of Internal Control Related Matters Noted in Audit | KY EO | EO | 0 | 8/1* | Company | *See Letter E |

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| | | | Domestic | | Foreign | | | |
| | | | State | NAIC | State | | | |
| | 85 | Independent CPA (change) | KY EO | N/A | 0 | | Company | *See Letter E |
| | 86 | Management's Report of Internal Control Over Financial Reporting | KY EO | N/A | 0 | 8/1* | Company | *See Letter E **To be filed by companies with \$500 million or more in premiums. |
| | 87 | Notification of Adverse Financial Condition | KY EO | N/A | 0 | | 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 | 0 | | Company | *See Letter E |
| V. STATE REQUIRED FILINGS | | | | | | | | |
| | 101 | Corporate Governance Annual Disclosure*** | KY EO** | 0 | 0 | 6/1* | Company | *See Letter E **Filed with Lead State if filed at the insurance group level |
| | 102 | Filings Checklist (with Column 1 completed) | 0 | 0 | 0 | | State | |
| | 103 | Form B-Holding Company Registration Statement | KY EO** | 0 | 0 | 4/1* | Company | *See Letter E **Filed with Lead State if filed at the insurance group level |
| | 104 | Form F-Enterprise Risk Report **** | KY EO** | 0 | 0 | 4/1* | Company | *See Letter E **Filed with Lead State |
| | 105 | ORSA***** | KY EO** | 0 | 0 | 8/1* | Company | *See Letter E **Filed with Lead State if filed at the insurance group level |
| | 106 | Premium Tax | KY EO** | 0 | 0 | See "D" Page 3 | State | |
| | 107 | State Filing Fees | KY EO** | 0 | 0 | 3/1* | State | *See Letter E |
| | 108 | Signed Jurat | KY EO | 0 | KY EO* | 3/1* | NAIC | *Annually only for foreign companies **See Letter E |

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|------------------|---------------|--|--------------------------|------|-----------|-----------------------------------|----------------------|--|
| | | | Domestic | | Foreign | | | |
| | | | State | NAIC | State | | | |
| | 109 | Group Capital Calculation (File with lead state only) | KY EO | 0 | 0 | 4/1/* | NAIC | *See Letter E |
| | 110 | Certificate of Deposit-Foreign ONLY | 0 | | KY EO* | 3/1* | State | *Foreign ONLY **See Letter E |
| | 111 | Details Listing of Securities Held Under Safekeeping (Form 143) | 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 ***To be filed by all domestics and forwarded to KY Custodian |
| | 112 | Affidavit Covering Finance Committee | KY EO** | 0 | 0 | 3/1* | State | *See Letter E **To be filed by all domestics |
| | 113 | Schedule of Miscellaneous Investments (Form 460 and 470) | KY EO** | 0 | 0 | 3/1*, 5/15*, 8/15*, 11/15* | State | *See Letter E |
| | 114 | Reconciliation and Summary of Assets and Reserve Requirements (Form 480) | KY EO** | 0 | 0 | 3/1* | State | *See Letter E |
| | 115 | Direct Business Page (State Page) | KY EO | 0 | 0 | 3/1* | State | **To be filed by all domestics |
| | 116 | 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 |
| | 117 | Certificate of Advertising (Form 440) | KY EO** | 0 | KY EO | 3/1* | State | *See Letter E |

| 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:</u> <u>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 til file through eServices.</p> <p>For Domestics, you will need to file through our divisional email box</p> <p style="text-align: center;"><u>KY ELECTRONIC of Annual Statement documents</u> <u>(http://insurance.ky.gov/).</u> Your Annual Statement contact person can create an account for Kentucky Online Gateway (KOG).</p> <p style="text-align: center;"><u>FOR DOMESTIC COMPANY ONLY!!!</u> To upload their Annual Statement documents. Division e-mail <u>DOI.FinancialStandardsMail@ky.gov</u></p> | <p style="text-align: center;">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;"><u>RENEWAL FEES PAID ONLINE</u></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 style="text-align: center;">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 a exceptionation 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:</p> <p>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</p> <p>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> |

| | | |
|----------|---|--|
| | | <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> |
| | | |