

## LIFE, ACCIDENT AND HEALTH/FRATERNAL INSURERS

COMPANY NAME: \_\_\_\_\_ NAIC Company Code: \_\_\_\_\_

Contact: \_\_\_\_\_ Telephone: \_\_\_\_\_

REQUIRED FILINGS IN THE STATE OF: \_\_\_\_\_ Filings Made During the Year 2023

**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			
<b>I. NAIC FINANCIAL STATEMENTS</b>								
	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
<b>II. NAIC SUPPLEMENTS</b>								
	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 Care Receivables Supplement	KY EO	EO	0	3/1*		*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	Medicare Supplement Insurance Experience Exhibit	KY EO	EO	0	3/1	NAIC	*See Letter E
	18	Medicare Part D Coverage Supplement	KY EO	EO	0	3/1, 5/15, 8/15, 11/15*	NAIC	*See Letter E
	19	Risk-Based Capital Report	KY EO	EO	0	3/1*	NAIC	*See Letter E
	20	Schedule SIS	KY EO		0			*See Letter E  **To be filed by all stock companies in the US that have 100 or more stockholders
	21	Supplemental Compensation Exhibit	KY EO		0			*See Letter E  **To be filed by all domestics.
				N/A		3/1*	NAIC	
	22	Supplemental Health Care Exhibit (Parts 1, 2 and 3)	KY EO	EO	0	4/1*	NAIC	*See Letter E
	23	Supplemental Health Care Exhibit's Allocation Report	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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			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
			KY EO					
<b>Actuarial Related Items</b>								
	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  **To be filed by all domestics in a holding company group
				N/A		4/30*	Company	
	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	E/O	0	7/1*	Company	*See Letter E
	40	Executive Summary of the PBR Actuarial Report	KY EO		0			*See Letter E  **To be forwarded to Life Division for review.
				N/A		4/1*	Company	
	41	Life Summary of the PBR Actuarial Report	KY EO		0			*See Letter E  **To be forwarded to Life Division for review.
				N/A		4/1*	Company	
	42	Variable Annuities Summary of the PBR Actuarial Report	KY EO		0			*See Letter E  **To be forwarded to Life Division for review.
				N/A		4/1*	Company	
	43	PBR Actuarial Report (provide upon request)	KY EO	N/A	0		Company	

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			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
		<b>III. ELECTRONIC FILING REQUIREMENTS</b>						
	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	5/15*	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
			KY EO					
		<b>IV. AUDIT/INTERNAL CONTROL RELATED REPORTS</b>						
	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	*See Letter E

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			State	NAIC	State			
	84	Communication of Internal Control Related Matters Noted in Audit	KY EO	EO	0	8/1*	Company	*See Letter E
	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		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
			KY EO					*See Letter E
<b>V. STATE REQUIRED FILINGS</b>								
	101	Corporate Governance Annual Disclosure***	KY EO**			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			
	103	Form B-Holding Company Registration Statement	KY EO**		0	4/1*	Company	*See Letter E  **To be filed by all domestics in a holding company group
	104	Form F-Enterprise Risk Report ****	KY EO**		0	4/1*	Company	*See Letter E  **Filed with Lead State
	105	ORSA*****	KY EO		0	8/1*	Company	*See Letter E  **Filed with Lead State if filed at the insurance group level
	106	Premium Tax	See "D" Page 3	0		See "D" Page 3	State	
	107	State Filing Fees	KY EO	0	KY EO*	3/1*	State	*See Letter E

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	108	Signed Jurat	KY EO	0	KY EO*	KY EO*	NAIC	*annually only for foreign companies **See Letter E
	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	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	
	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	

For Companies to Use Checklist	NOTES AND INSTRUCTIONS (A-K APPLY TO ALL FILINGS)	
A	Required Filings Contact Person:	<b><u>Contacts:</u></b>
	<p style="text-align: center;"><b>Kentucky Department of Insurance Financial Standards and Examination Division Mayo-Underwood Building 500 Mero Street, 2SE11 P.O. Box 517 Frankfort, KY 40601</b></p> <p style="text-align: center;"><b><u>Phone Number: 502-564-6082</u></b></p> <p style="text-align: center;"><b><u>Division e-mail:</u> <u>DOL.FinancialStandardsMail@ky.gov</u></b></p>	<p style="text-align: center;"><b>Primary: Rodney Hugle &amp; Ardena Rogers</b></p> <p style="text-align: center;"><b>Secondary: Victoria Lloyd</b></p> <p style="text-align: center;"><b><u>Phone Number: 502-564-6082</u></b></p> <p style="text-align: center;"><b><u>Division e-mail:</u> <u>DOI.FinancialStandardsMail@ky.gov</u></b></p>
B	<p>Mailing Address: <b>Mailing Address for KY ELECTRONIC, Hand or Overnight delivery:</b></p> <p style="text-align: center;"><b>(Please note our address has changed)</b></p> <p style="text-align: center;"><b>Department of Insurance 500 Mero Street 2SE11 Frankfort, KY 40601</b></p> <p><b><u>Attn: Financial Standards &amp; Examination Division</u></b></p> <p><b><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></b></p> <p style="text-align: center;"><b><u>FOR DOMESTIC COMPANY ONLY!!!</u></b> To upload their Annual Statement documents. Division e-mail <b><u>DOL.FinancialStandardsMail@ky.gov</u></b></p>	<p><b>Mailing Address for Regular Mail:</b></p> <p style="text-align: center;"><b>Department of Insurance P.O. Box 517 Frankfort, KY 40602- 0517</b></p> <p style="text-align: center;"><b><u>Attn: Financial Standards &amp; Examination Division</u></b></p> <p style="text-align: center;"><b>Division e-mail <u>DOL.FinancialStandardsMail@ky.gov</u></b></p>
C	<p>Mailing Address for Filing Fees: <b>RENEWAL FEES PAID ONLINE</b></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;"><b>Renewal fees paid online.</b></p> <p style="text-align: center;"><b>Other fees mailed to the address above.</b></p>

<p><b>D</b></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 (<a href="http://revenue.ky.gov/forms">http://revenue.ky.gov/forms</a>) Click on “Current Year Forms.”</p> <div style="border: 1px solid black; background-color: #e0f0ff; padding: 5px; text-align: center;"> <p><b>NOTE:</b> Please <b><u>DO NOT</u></b> Submit <b>PREMIUM TAX</b> payments to the <b>KY Department of Insurance.</b></p> </div>	<p><b><u>Post Office Box:</u></b></p> <p>Department of Revenue P.O. Box 1303 Frankfort, KY 40602-1303 OR <b><u>Physical Address:</u></b> Department of Revenue 501 High Street Frankfort, KY 40601</p> <p><b><u>Phone Number: 502-564-4810</u></b></p>
<p><b>E</b></p>	<p>Delivery Instructions: <b>PAY ATTENTION TO YOUR DEADLINES</b></p>	<p><b>ALL filings must be postmarked or electronic stamped no later than the indicated due date, regardless of the due date falling on a weekend or holiday.</b></p>
<p><b>F</b></p>	<p>Late Filings: <b>FINES FOR LATE FILINGS</b></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 <b>WITHOUT</b> extension approval, and additional civil penalty of \$1,000 may be assessed.</p>
<p><b>G</b></p>	<p>Original Signatures: <b>REQUIRED FOR DOMESTIC COMPANIES</b></p>	<p>Original signatures are required on ALL filings from domestic companies.</p> <p>Foreign companies should follow the NAIC Annual Statement Instructions regarding signatures.</p>
<p><b>H</b></p>	<p>Signature/Notarization/Certification: <b>REQUIRED BY KENTUCKY STATUTE</b></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><b>I</b></p>	<p>Amended Filings: <b>APPLIES TO DOMESTIC COMPANIES ONLY</b></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><b>J</b></p>	<p>Exceptions from normal filings:</p>	<p><i>Foreign and domestic companies must supply a written copy via divisional email (<a href="mailto:doi.financialstandardsmail@ky.gov">doi.financialstandardsmail@ky.gov</a>) to the attention of the Director. Any extension requested should apply at least 10 days prior to the due date.</i></p>

<b>K</b>	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>
<b>L</b>	Filings new, discontinued or modified materially since last year:	<b>For ALL companies, please see “Note O” and “Note P” below. Domestics, please refer to “Note R.”</b>
<b>M</b>	<b>Notification of Adverse Financial Condition</b>	<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.O. Box 517  Frankfort, KY 40602-0517</p> <p>Email:  <a href="mailto:DOI.Financialstandardsmail@ky.gov">DOI.Financialstandardsmail@ky.gov</a></p>
<b>N</b>	<b>Kentucky Annual Filing Instructions:</b>  <b><u>REFER TO <a href="http://insurance.ky.gov/">http://insurance.ky.gov/</a></u></b>	<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>
<b>O</b>	<b>Company’s Responsibility to Review/Update their Information on</b>  <b>Kentucky Department of Insurance website:</b> <b><u><a href="http://insurance.ky.gov/">http://insurance.ky.gov/</a></u></b>	<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><b>*the Form 12 – deals with changes to the Service of Process</b></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	All domestic companies are required to file the Actuarial Opinion Summary. Only one (1) copy of the summary is needed and stamp the envelope “confidential.”
Q	Direct Economic Impact of Kentucky Captive During Current Reporting Year (Form CI-150): FOR “DOMESTIC” RISK RETENTION GROUPS ONLY	Note S pertains to domestic risk retention groups.