

PROPERTY & CASUALTY INSURERS

COMPANY NAME: _____ NAIC Company Code: _____

Contact: _____ Telephone: _____

REQUIRED FILINGS IN THE STATE OF: _____ Filings Made During the Year 2026

(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						
			State	NAIC	State				
I. NAIC FINANCIAL STATEMENTS									
	1	Annual Statement (8 1/2" x 14")	KY	EO	KY EO*	3/1**	NAIC		
	1.1	Printed Investment Schedule detail (Pages E01-E29)	KY	EO	0	3/1*	NAIC		
	2	Quarterly Financial Statement (8 1/2" x 14")	KY	EO	0	5/15*, 8/15*, 11/15*	NAIC		
	3	Protected Cell Annual Statement	KY	EO	0	3/1*	NAIC		
	4	Combined Annual Statement (8 1/2" x 14")	KY	EO	0	5/1*	NAIC		
II. NAIC SUPPLEMENTS									
	11	Accident & Health Policy Experience Exhibit	KY	EO	0	4/1*	NAIC		
	12	Actuarial Opinion	KY	EO	0	3/1*	Company		
	13	Actuarial Opinion Summary	KY	EO	N/A	3/15*	Company		
	14	Bail Bond Supplement	KY	EO	0	3/1*	NAIC		
	15	Combined Insurance Expense Exhibit	KY	EO	0	5/1*	NAIC		
	16	Credit Insurance Experience Exhibit	KY	EO	0	4/1*	NAIC		
	17	Cybersecurity Insurance Coverage Supplement	KY	EO	0	4/1*	NAIC		
	18	Director and Officer Insurance Coverage Supplement	KY	EO	0	3/1*, 5/15*, 8/15*, 11/15*	NAIC		
	19	Exhibit of Other Liabilities by Lines of Business as Reported on Line 17 of the Exhibit of Premiums and Losses	KY	EO	0	3/1*	NAIC		
	20	Financial Guaranty Insurance Exhibit	KY	EO	0	3/1*	NAIC		
	21	Insurance Expense Exhibit	KY	EO	0	4/1*	NAIC		
	22	Life, Health & Annuity Guaranty Association Assessable Premium Exhibit, Parts 1 and 2	KY	EO	0	4/1*	NAIC		
	23	Long-Term Care Experience Reporting Forms	KY	EO	0	4/1*	NAIC		
	24	Management Discussion & Analysis	KY	EO	0	4/1*	Company		
	25	Market Conduct Annual Statement Premium Exhibit for Year	KY	EO	0	3/1*			
	26	Medicare Part D Coverage Supplement	KY	EO	0	3/1*, 5/15*, 8/15*, 11/15*	NAIC		
	27	Medicare Supplement Insurance Experience Exhibit	KY	EO	0	3/1*	NAIC		
	28	Mortgage Guaranty Insurance Exhibit	KY	EO	0	4/1*	NAIC		
	29	Premiums Attributed to Protected Cells Exhibit	KY	EO	0	3/1*	NAIC		
	30	Private Flood Insurance Supplement	KY	EO	0	4/1*	NAIC		
	31	Reinsurance Attestation Supplement	KY	EO	0	3/1*	Company		
	32	Exceptions to Reinsurance Attestation Supplement	KY	EO	N/A	3/1*	Company		
	33	Reinsurance Summary Supplemental	KY	EO	0	3/1*	NAIC		
	34	Risk-Based Capital Report	KY	EO	0	3/1*	NAIC		
	35	Schedule SIS	KY	EO	N/A	3/1*	NAIC		
	36	Supplement A to Schedule T	KY	EO	0	3/1*, 5/15*, 8/15*, 11/15*	NAIC		
	37	Supplemental Compensation Exhibit	KY	EO	N/A	3/1*	NAIC		
	38	Supplemental Health Care Exhibit (Parts 1 and 2)	KY	EO	0	4/1*	NAIC		
	39	Supplemental Investment Risk Interrogatories	KY	EO	0	4/1*	NAIC		
	40	Supplemental Schedule for Reinsurance Counterparty Reporting Exception – Asbestos and Pollution Contracts	KY	EO	0	3/1*	NAIC		

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			Domestic		Foreign				
			State	NAIC	State				
	41	Trusted Surplus Statement	KY	EO	EO	0	3/1*, 5/15*, 8/15*, 11/15*	NAIC	*See Letter E
III. ELECTRONIC FILING REQUIREMENTS									
	61	Annual Statement Electronic Filing	KY	EO	EO	0	3/1*	NAIC	*Jurat page for Foreign only **See Letter E and F
	62	March .PDF Filing	KY	EO	EO	0	3/1*	NAIC	*See Letter E
	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	Combined Annual Statement Electronic Filing	KY	EO	EO	0	5/1*	NAIC	*See Letter E
	66	Combined Annual Statement .PDF Filing	KY	EO	EO	0	5/1*	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	*See Letter E
	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	N/A	0	8/1	Company	*See Letter E
	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 to File Consolidated Audited Annual Statements	KY	EO	N/A	0		Company	*See Letter E
	92	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
	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
	104	Form F-Enterprise Risk Report ****	KY	EO	0	0	4/1*8/1*	Company	*See Letter E
	105	ORSA *****	KY	EO	0	0		Company	*See Letter E
	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 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

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			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	0	KY EO*	3/1**	State	*Foreign ONLY **See Letter E
	111	Detail Listing of Securities Held Under Safekeeping (Form 143)	KY EO	0	KY EO*	3/1*, 5/15*, 8/15*, 11/15*	State	*See Letter E
	112	Affidavit Covering Finance Committee	KY EO	0	0	3/1*, 5/15*, 8/15*, 11/15*	State	*See Letter E
	113	Schedule of Miscellaneous Investments (Form 460 and 470)	KY EO	0	0	3/1*	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*	NAIC	*See Letter E
	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)	0	0	0			

For Companies to Use Checklist	NOTES AND INSTRUCTIONS (A-K APPLY TO ALL FILINGS)	
A	Required Filings Contact Person:	<u>Contacts:</u>
	<p>Kentucky Department of Insurance Financial Standards and Examination Division</p> <p><u>Phone Number:</u> 502-564-6082</p> <p><u>Division e-mail:</u> <u>DOI.FinancialStandardsMail@ky.gov</u></p>	<p>Primary: Ardena Rogers & Dianna May</p> <p>Secondary: Rodney Hugle</p> <p><u>Phone Number:</u> 502-564-6082</p> <p><u>Division e-mail:</u> <u>DOI.FinancialStandardsMail@ky.gov</u></p>
B	<p>: As of 2025, ALL filing needs to be filed electronically</p> <p>For Foreign companies, you will need to file through eServices.</p> <p>For Domestics, you will need to file through eServices.</p> <p><u>KY ELECTRONIC of Annual Statement documents</u> <u>(http://insurance.ky.gov/). Your Annual Statement</u> contact person can create an account for Kentucky Online Gateway (KOG).</p> <p><u>FOR DOMESTIC COMPANY ONLY!!!</u> To upload their Annual Statement documents to your eServices account.</p>	<p><u>Division e-mail</u> <u>DOI.FinancialStandardsMail@ky.gov</u></p>
C	<p><u>RENEWAL FEES PAID ONLINE</u></p> <p>To pay online, click on services on the DOI website</p>	<p>Renewal fees paid online.</p> <p>Other fees paid through eServices</p>

	(http://insurance.ky.gov/). You can pay your renewal fees through your Kentucky Online Gateway (KOG) account.	
D	<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; padding: 10px; width: fit-content; margin: auto;"> <p>NOTE: Please <u>DO NOT</u> Submit PREMIUM TAX payments to the KY Department of Insurance.</p> </div>	<p>Post Office Box:</p> <p>Department of Revenue P.O. Box 1303 Frankfort, KY 40602-1303</p> <p>OR</p> <p>Physical Address: Department of Revenue 501 High Street Frankfort, KY 40601</p> <p>Phone Number: 502-564-4810</p>
E	Delivery Instructions: PAY ATTENTION TO YOUR DEADLINES	ALL filings must be electronic stamped no later than the indicated due date, regardless of the due date falling on a weekend or holiday.
F	Late Filings: FINES FOR LATE FILINGS	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, an additional civil penalty of \$1,000 may be assessed.
G	Electronical Signatures: REQUIRED FOR DOMESTIC COMPANIES	<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>
H	Signature/Notarization/Certification: REQUIRED BY KENTUCKY STATUTE	Per KRS 304.3-240(1)-shall be verified by oaths of at least two (2) of the insurers' principal officers.

I	Amended Filings: APPLIES TO DOMESTIC COMPANIES ONLY	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.
J	Exceptions from normal filings:	<i>Foreign and domestic companies must file an extension via divisional email (doi.financialstandardsmail@ky.gov) to the attention of the Director.</i> Any extension requested should apply at least 10 days prior to the due date.
K	Signed Jurat:	Please follow the NAIC Annual Statement Instructions provided on the Kentucky Department of Insurance website. Kentucky REQUIRES Foreign companies to file a copy of a Signed Jurat Page by March 1 as part of their Annual Statement Filings.
L	Filings new, discontinued or modified materially since last year:	For ALL companies, please see “Note O” and “Note P” below. Domestics, please refer to “Note R.”
M	Notification of Adverse Financial Condition	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): Neriette Eldridge, EWA Kentucky Department of Insurance

		<p>Email: <u>DOI.Financialstandardsmail@ky.gov</u></p>
N	<p>Kentucky Annual Filing Instructions: <u>REFER TO http://insurance.ky.gov/</u></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: <u>http://insurance.ky.gov/</u></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</p>

		officers, directors, or major shareholders.
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 file through the divisional email of DOI.Financialstandardsmail@ky.gov