

TITLE COMPANIES

COMPANY NAME: _____ NAIC Company Code: _____

Contact: _____ Telephone: _____

REQUIRED FILINGS IN THE STATE OF: _____ Filings Made During the Year 2022

(1) Checklist	(2) Line #	(3) REQUIRED FILING 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" x 14")						*Jurat page for Foreign only **See Letter E and F
	1.1	Printed Investment Schedule detail (Pages E01-E29)	KY EO	EO	KY EO*	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	Actuarial Opinion	KY EO	EO	0	3/1*	Company	*See Letter E
	12	Investment Risk Interrogatories	KY EO	EO	0	4/1*	NAIC	*See Letter E
	13	Management Discussion & Analysis	KY EO	EO	0	4/1*	Company	*See Letter E
	14	Schedule SIS	KY EO	N/A	0	3/1*	NAIC	*See Letter E
	15	Supplemental Compensation Exhibit	KY EO	N/A	0	3/1*	NAIC	*See Letter E
	16	Supplemental Schedule of Business Written by Agency	KY EO	N/A	0	4/1*	NAIC	*See Letter E
III. ELECTRONIC FILING REQUIREMENTS								
	61	Annual Statement Electronic Filing						*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	Supplemental Electronic Filing	KY EO	EO	0	4/1*	NAIC	*See Letter E
	64	Supplemental .PDF Filing	KY EO	EO	0	4/1*	NAIC	*See Letter E
	65	Quarterly Statement Electronic Filing	KY EO	EO	0	5/15, 8/15, 11/15*	NAIC	*See Letter E
	66	Quarterly .PDF Filing	KY EO	EO	0	5/15, 8/15, 11/15*	NAIC	*See Letter E
	67	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
	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	Request for Exemption to File	KY EO	N/A	0		Company	
	89	Relief from the five-year rotation requirement for lead audit partner	KY EO	EO	0	3/1*	Company	
	90	Relief from the one-year cooling off period for independent CPA	KY EO	EO	0	3/1*	Company	*See Letter E
	91	Relief from the Requirements for Audit Committees	KY EO	EO	N/A	3/1*	Company	*See Letter E

(1) Checklist	(2) Line #	(3) REQUIRED FILING FOR THE ABOVE STATE	(4) NUMBER OF COPIES*			(5) DUE DATE	(6) FORM SOURCE*	(7) APPLICABLE NOTES
			Domestic		Foreign			
			State	NAIC	State			
		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)	KY EO	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*	Company	*See Letter E
	105	ORSA ****	KY EO	0	0		Company	*See Letter E
	106	State Filing Fees	KY EO	0	KY EO	3/1*	State	*See Letter E
	107	Signed Jurat						*Annually only for foreign companies **See Letter E and F
			KY EO	0	KY EO*	3/1**	NAIC	
	108	Group Capital Calculation	KY EO	0	0	4/1*	NAIC	*See Letter E

*If XXX appears in this column, this state does not require this filing, if hard copy is filed with the state of domicile and if the data is filed electronically with the NAIC. If N/A appears in this column, the filing is required with the domiciliary state. EO (electronic only filing).

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

***For those states that have adopted the NAIC Corporate Governance Annual Disclosure Model Act, an annual disclosure is required of all insurers or insurance groups by June 1. The Corporate Governance Annual Disclosure is a state filing only and should not be submitted by the company to the NAIC. Note however that this filing is intended to be submitted to the lead state if filed at the insurance group level. For more information on lead states, see the following NAIC URL: http://www.naic.org/public_lead_state_report.htm.

****For those states that have adopted the NAIC updated Holding Company Model Act, a Form F Filing is required annually by holding company groups. Consistent with the Form B filing requirements, the Form F is a state filing only and should not be submitted by the company to the NAIC. Note however that this filing is intended to be submitted to the lead state. For more information on lead states, see the following NAIC URL: http://www.naic.org/public_lead_state_report.htm

*****For those states that have adopted the NAIC Risk Management and Own Risk and Solvency Assessment Model Act, a summary report is required annually by insurers and insurance groups above a specified premium threshold. The ORSA Summary Report is a state filing only and should not be submitted by the company to the NAIC. Note however that this filing is intended to be submitted to the lead state if filed at the insurance group level. For more information on lead states, see the following NAIC URL: http://www.naic.org/public_lead_state_report.htm

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 Mayo-Underwood Building 500 Mero Street, 2SE11 P.O. Box 517 Frankfort, KY 40601</p> <p style="text-align: center;"><u>Phone Number: 502-564-6082</u></p> <p style="text-align: center;"><u>Division e-mail:</u> DOI.FinancialStandardsMail@ky.gov</p>	<p>Primary: Rodney Hugle & Ardena Rogers <u>Rodney.Hugle@ky.gov & Ardenak.Rogers@ky.gov</u></p> <p>Secondary: Victoria Lloyd <u>Victoria.lloyd@ky.gov</u></p> <p><u>Phone Number: 502-564-6082</u></p> <p><u>Division e-mail:</u> DOI.FinancialStandardsMail@ky.gov</p>
B	<p>Mailing Address: Mailing Address for KY ELECTRONIC, Hand or Overnight delivery:</p> <p style="text-align: center;">(Please note our address has changed)</p> <p style="text-align: center;">Department of Insurance 500 Mero Street 2SE11 Frankfort, KY 40601</p> <p><u>Attn: Financial Standards & Examination Division</u></p> <p><u>KY ELECTRONIC of Annual Statement documents (http://insurance.ky.gov/). Your Annual Statement contact person should have the appropriate “USERNAME” and “PASSWORD” to upload Annual Statements.</u></p> <p style="text-align: center;"><u>FOR DOMESTIC COMPANY ONLY!!!</u> To upload their Annual Statement documents.</p> <p style="text-align: center;">Division e-mail <u>DOI.FinancialStandardsMail@ky.gov</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><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>Mailing Address for Filing Fees: RENEWAL FEES PAID ONLINE</p> <p>To pay online, click on services on the DOI website (http://insurance.ky.gov/). Your Annual Statement contact person should have the appropriate “USERNAME” and “PASSWORD” to process the payment.</p>	<p style="text-align: center;">Renewal fees paid online.</p> <p style="text-align: center;">Other fees mailed to the address above.</p>

<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: #e0e0e0; padding: 5px; text-align: center;"> <p>NOTE: Please <u>DO NOT</u> 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 postmarked or 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>Original Signatures: REQUIRED FOR DOMESTIC COMPANIES</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>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>Domestic companies should apply for an exemption or extension at least thirty (30) days prior to the filing due date.</p> <p>Foreign companies MUST supply a written copy of any exemption or extension, received by their state of domicile, at least ten (10) days prior to</p>

		their filing due date to receive approval of an exemption or extension from the Kentucky Department of Insurance.
K	Bar Codes (State or NAIC): <u>REFER TO http://insurance.ky.gov/</u>	
L	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.
M	NONE Filings: <u>REFER TO http://insurance.ky.gov/</u>	Please follow the NAIC Annual Statement Instructions provided on the Kentucky Department of Insurance website.
N	Filings new, discontinued or modified materially since last year:	<u>For ALL companies</u>, please see “Note P” and “Note Q” below. Domestic, please refer to “Note R.”
O	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): Russell Coy, EWA Kentucky Department of Insurance P.O. Box 517 Frankfort, KY 40602-0517 Email: <u>Russell.Coy@ky.gov</u>
P	Kentucky Annual Filing Instructions: <u>REFER TO http://insurance.ky.gov/</u>	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.
Q	Company’s Responsibility to Review/Update their Information on	All companies should refer to the Kentucky Department of Insurance

	<p>Kentucky Department of Insurance website: http://insurance.ky.gov/</p>	<p>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>
R	<p>Actuarial Opinion Summary: REQUIRED FROM DOMESTICS</p>	<p>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.”</p>
S	<p>Direct Economic Impact of Kentucky Captive During Current Reporting Year (Form CI-150): FOR “DOMESTIC” RISK RETENTION GROUPS ONLY</p>	<p>Note S pertains to domestic risk retention groups.</p>

General Instructions For States to Complete Checklist

Each checklist is divided into five sections. The first section contains the major NAIC filings. The second section lists all of the NAIC supplements, whether they are to be bound into the statement or not. The third section lists items to be filed electronically with the NAIC. The fourth section is a list of all of the filings related to the audited financial statements. The fifth section lists state-specific filing requirements. **The items in the first four sections should remain in the same order as the examples.** This will enable companies to locate common information about a particular filing from each state. Finally, there is a section of notes to the instructions. The purpose of the Notes is to provide companies with state-specific information in a standard format. You may require more notes than provided; however, **the first notes should remain in the same order and format for each state.** Each state-specific note should contain state-specific instructions where any state deviates from specific NAIC instructions. The state should mail the company instructions to companies along with the checklist or post these instructions to its website. New requirements or changes to the checklists will be highlighted for your convenience.

Please Note: **Your state's requirements for companies to file with the NAIC should be incorporated into this Checklist.**

Column 1 Checklist

This column provides the company a method for marking completed forms or filings.

Column 2 Line #

Refers to a standard filing number used for easy reference and which may change from year to year, but should remain the same between states (i.e., number 61 - Annual Statement Electronic Filing is the same for all jurisdictions.). States may expand the State Required Filings Section to include up to 100 filings required by any individual state.

Column 3 Required Filings

Name of item or form to be filed. Each section is alphabetized. Please note that the items shown under "State Required Filings" may not apply to your state. The items included are those that a significant number of states require. Please add your state-specific filings in Section V.

Group Capital Calculation has been added to the "State Required Filings" section of the checklist.

If more than one state page is required from each company, please insert this requirement under "State Required Filings." Likewise, if your state requires the Risk-Based Capital from your domestic companies to be filed with you in addition to companies filing this with the NAIC, please insert this requirement under "State Required Filings."

The 1999 *Annual Statement Instructions* were modified to waive paper filings of certain NAIC supplements (those supplements previously included in the Electronic Filing Pilot Project) and certain investment schedule detail, if such investment schedule data is available to the states via the NAIC database. The checklists have been modified to reflect this action taken by the Blanks (EX) Task Force. XXX appears in the "Number of Copies" "Foreign" column for the appropriate schedules and exhibits. If you are deviating from the *Annual Statement Instructions* and wish to have these items filed in hard copy with your department, you should remove XXX from this column and insert the number of copies required. You should also make a note to companies that an additional copy is not required if these schedules are bound in the Annual Statement.

Column 4 Number of Copies

This column indicates the number of copies that a foreign or domestic company is required to file for each type of form. The 1999 *Annual Statement Instructions* were modified to exclude the requirement for filing paper copies of investment schedules from foreign companies if the data is captured on the NAIC database. The 1999 *Annual Statement Instructions* were modified to include the supplements that were part of the Electronic Filing Pilot. An XXX appears in the foreign column, if the schedule or supplement is included in either of these instructions. If you require paper copies of these schedules or supplements, you should remove XXX from this column and insert the number of copies required. An N/A appears in this column if the filing is only required with the state of domicile according to the NAIC *Annual Statement Instructions*. This does not preclude any state from requesting these documents from any company. If you wish to request the documents, simply remove the XXX or N/A and insert the number of copies that you require.

Column 5 Due Date

Due Date indicates the date a filing is required with the state insurance regulatory authority. If you do not require a specific filing, please replace the date with XXX. Use Note E to explain any other filing instructions regarding due dates.

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*. Insert a “#” sign after the form source where the state has changed the requirements since last year or the item is a new NAIC blank. Do not insert a “#” sign if the NAIC blank has changed, as this would lead to many “#” signs, making its use somewhat meaningless.

Column 7 Applicable Notes

This column contains references to the Notes and Instructions that apply to each item. However, Notes A-K apply to all filings.

Item 85

Insert specific instructions related to appointment or change in Independent CPA.

Instructions and Suggested Language for the Notes

General:

- 1. *Suggested language* for each note should be used to the extent possible.
- 2. Some of the suggested language covers different ideas, for example, note E has several different issues that could apply. Where appropriate, combine language.
- 3. Where appropriate, list each item and special instructions (see notes H and K, for examples)
- 4. **Examples** for notes are shown in italics and should be replaced by your state-specific instructions.

Note Ashould provide the name(s), email address(es) and phone number(s) of a person that companies may contact with questions regarding filings. If there is more than one person, please indicate the types of calls each person takes, in addition to their name and number.

Note Bshould list the mailing address, and hand delivery address (if different) for required filings.

Note Cshould provide specific information related to the amount(s) and mailing address for filing fees.

Note Dshould list the mailing address for premium taxes (and a contact if appropriate). If your state has a different Department collect premium taxes (not the Department that collects other insurance information, fees), please indicate that Department, and provide a contact name if possible.

Note Eshould contain instructions on delivery dates, and any other special delivery instructions:

- *E-1 All filings must be physically received at one of the addresses in Note B no later than the indicated due date.*
-
- *All items must be mailed U.S. mail.*
-
- *If the due date falls on a weekend or holiday, then the deadline is extended to the next business day.*
-
- **or**
-
- *E-2 All filings must be postmarked no later than the indicated due date.*
-
- *All items must be mailed U.S. mail.*
-
- *If the due date falls on a weekend or holiday, then the deadline is extended to the next business day.*

Note Fshould describe any penalties for late filings

- *Companies will be fined \$100 per day for a late filing.*
-
- *Company’s license may be suspended if the annual statement is received more than 30 days late.*

Note Gshould contain language on original signatures:

- *Original signatures required on all filings from domestic companies. Foreign companies should follow the instructions in the NAIC Annual Statement Instructions.*
-
- *Original signatures required on all filings that require signatures.*

Note H.....should contain other signature/notarization/certification instructions. These are examples and should be updated according to your state’s current requirements.

..... *The following officers are required to sign the annual statement:*
..... *CEO; President; Treasurer*

..... *Special instructions:*
..... *Reinsurance Summary Statement --must be notarized*

Note Ishould contain instructions on filing amended filings.

..... *Amended items must be filed within 10 days of their amendment, along with an explanation of the amendments. If there are signature requirements for the original filing, same should be followed for any amendment.*

Note J.....should contain instructions for companies to request an exemption or extension to a filing

..... *Foreign companies must supply a written copy of any exemption or extension received by its state of domicile at least 10 days prior to the filing due date to receive such from Minnesota. Domestic companies should apply at least 30 days prior to the due date.*

Note K.....should contain instructions on bar codes

..... *Please use the bar codes supplied by Florida.*

..... **or**

..... *Please follow the instructions in the NAIC Annual Statement Instructions.*

..... **or**

..... *Bar codes for Minnesota filings should be generated according to NAIC instructions. The codes are:*
Certificate of Deposit..... 003
Credit Insurance Annual Report 004
Form 10K..... 005
Independent Actuarial Opinion 006
Investment Policy Certification 007
Non comprehensive Accident & Health Exhibit 008
Report by Independent CPA Regarding Application of Valuation Procedures..... 009
Report on Evaluation of Accounting Procedures and System of Internal Control..... 010
Report of Ratio of Qualified Assets to Required Liabilities..... 011

Note Lshould have instructions for filing Signed Jurat page

..... *If the state requires the filing of a Signed Jurat page for foreign companies, please indicate.*

Note M.....should have instructions for NONE filings

..... *If the state requires the filing of a “NONE” page, please indicate.*

..... *See NAIC Annual Statement Instructions for Supplemental Interrogatories. Exceptions to these instructions are noted on the form.*

Note N.....Filings New, Discontinued or Materially Modified since last year.

..... *None of the filings have been discontinued since last year*

..... *No longer required:*
..... *Listing of new Reinsurers*