

Draft date: 10/28/25

Virtual Meeting

BLANKS (E) WORKING GROUP

Wednesday, November 5, 2025

12:00 – 12:30 p.m. ET / 11:00 – 11:30 a.m. CT / 10:00 – 10:30 a.m. MT / 9:00 – 9:30 a.m. PT

ROLL CALL

Roy Eft, Chair	Indiana	Tadd Wegner	Nebraska
Steve Drutz, Vice Chair	Washington	Paul Lupo/Amal Mechaieal	New Jersey
David Phifer	Alaska	Tracy Snow	Ohio
Kim Hudson	California	Ryan Rowe	Oklahoma
Wayne Shepherd	Connecticut	Ryan Keeling	Oregon
Nicole Brittingham	Delaware	Diane Sherman	Pennsylvania
N. Kevin Brown	District of Columbia	Shawn Frederick	Texas
Carolina Herrera Wagoner/ Shalice Rivers	Florida	Jake Garn	Utah
Daniel Mathis	Iowa	Mary Jo Lewis	West Virginia
Jason Tippet	Michigan	Adrian Jaramillo/ Michael Erdman	Wisconsin
Danielle Smith/Kelly Hopper	Missouri		

NAIC Support Staff: Mary Caswell/Jill Youtsey/Julie Gann

AGENDA

1. Consider Adoption of its Aug. 6 Minutes—*Roy Eft (IN)* Attachment 1
2. Consider New Items for Exposure—*Roy Eft (IN)*
 - A. **2025-17BWG** — Add an annual general interrogatory that indicates the method used for reporting residuals and update Notes to Financials (Note 1C6 and 5D) for consistent reporting between SSAP No. 26, SSAP No. 43, and SSAP No. 21. Attachment 2
 - B. **2025-18BWG** — Add instructions for Health General Interrogatory 10.21 through 10.24 to add clarifying instructions and an example to the Health General Interrogatory Part 2 Instructions. Also add a crosscheck from the general interrogatory to Exhibit 7, Part 1. Attachment 3
 - C. **2025-19BWG** — Add a code of “S” to the Active Status column on Schedule T to identify if a license has been suspended. Attachment 4

- | | |
|--|--------------|
| D. 2025-20BWG — Update Schedule D, Part 6, Section 1 reporting categories and Asset Valuation Reserve lines to update the classification of investment subsidiaries. | Attachment 5 |
| 3. Consider Adoption of the Editorial Listing— <i>Roy Eft (IN)</i> | Attachment 6 |
| 4. Review the 2026 Proposed Charges for the Working Group— <i>Roy Eft (IN)</i> | Attachment 7 |
| 5. Review State Filing Checklists— <i>Roy Eft (IN)</i> | Attachment 8 |
| 6. Notification: NAIC Staff Blanks and Instructions Editorial Clean-Up— <i>Roy Eft (IN)</i>
Examples: <ul style="list-style-type: none">a. Remove outdated early adoption references.b. Clarify U.S. GAAP vs International GAAP for consistency with the Accounting Practices and Procedures Manual. | |
| 7. Discuss Any Other Matters Before the Working Group— <i>Roy Eft (IN)</i> | |
| 8. Adjournment | |

Draft: 8/7/25

Blanks (E) Working Group
Virtual Meeting
August 6, 2025

The Blanks (E) Working Group of the Accounting Practices and Procedures (E) Task Force met Aug. 6, 2025. The following Working Group members participated: Roy Eft, Chair (IN); Steve Drutz, Vice Chair (WA); David Phifer (AK); Kim Hudson (CA); Wayne Shepherd (CT); N. Kevin Brown (DC); Tom Hudson (DE); Carolina Herrera Wagoner (FL); Daniel Mathis (IA); Alex Hertrich (MI); Paul Lupo (NJ); Tracy Snow (OH); Diana Sherman (PA); Shawn Frederick and Matthew Richard (TX); Adrian Jaramillo (WI); and Mary Jo Lewis (WV).

1. Adopted its May 29 Minutes

Eft stated that during its May 29 meeting, the Working Group took the following action: 1) adopted its March 6 minute; 2) adopted 16 proposals; 3) exposed proposal 2025-16BWG; and 4) adopted the editorial listing.

Snow made a motion, seconded by Sherman, to adopt the Working Group's May 29 minutes (Attachment --). The motion passed unanimously.

2. Adopted Agenda Item 2025-16BWG

Richard stated that this proposal adds language to clarify the intended reporting to include the additional descriptions of "or organization name, a group name company of which insurance company name is an affiliate)." Additional language is added to the loss reserves and actuarial liability to clarify that the opinion is referring to "any state in which the company is licensed." The prescribed wording should help to gain consistency.

Drutz made a motion, seconded by Mathis, to adopt the proposal with the minor modification on the proposal form selecting the "Title" blank (Attachment --). The motion passed unanimously.

3. Adopted the Editorial Listing

Hudson made a motion, seconded by Sherman, to adopt the editorial listing (Attachment --). The motion passed unanimously.

Having no further business, the Blanks (E) Working Group adjourned.

SharePoint/NAIC Support Staff Hub/Committees/E Committee/APPTF/2025 Summer NM/Minutes/BWG/08 06 2025 blanks.docx

This page intentionally left blank.

NAIC BLANKS (E) WORKING GROUP

Blanks Agenda Item Submission Form

DATE: <u>9/5/2025</u>		FOR NAIC USE ONLY	
CONTACT PERSON:	_____	Agenda Item # <u>2025-17BWG</u>	
TELEPHONE:	_____	Year <u>2026</u>	
EMAIL ADDRESS:	_____	Changes to Existing Reporting <input type="checkbox"/> [X]	
ON BEHALF OF:	_____	New Reporting Requirement <input type="checkbox"/> []	
NAME:	<u>Dale Bruggeman</u>	REVIEWED FOR ACCOUNTING PRACTICES AND PROCEDURES IMPACT	
TITLE:	<u>Chair SAPWG</u>	No Impact <input type="checkbox"/> [X]	
AFFILIATION:	<u>Ohio Department of Insurance</u>	Modifies Required Disclosure <input type="checkbox"/> []	
ADDRESS:	<u>50W. Town St., 3rd Fl., Ste. 300</u>	Is there data being requested in this proposal which is available elsewhere in the Annual/Quarterly Statement? <input type="checkbox"/> [No]	
	<u>Columbus, OH 43215</u>	***If Yes, complete question below***	
		DISPOSITION	
		<input type="checkbox"/> [] Rejected For Public Comment	
		<input type="checkbox"/> [] Referred To Another NAIC Group	
		<input type="checkbox"/> [] Received For Public Comment	
		<input type="checkbox"/> [] Adopted Date _____	
		<input type="checkbox"/> [] Rejected Date _____	
		<input type="checkbox"/> [] Deferred Date _____	
		<input type="checkbox"/> [] Other (Specify) _____	

BLANK(S) TO WHICH PROPOSAL APPLIES

- | | | |
|---|--|---|
| <input checked="" type="checkbox"/> [X] ANNUAL STATEMENT | <input checked="" type="checkbox"/> [X] INSTRUCTIONS | <input checked="" type="checkbox"/> [X] CROSSCHECKS |
| <input checked="" type="checkbox"/> [X] QUARTERLY STATEMENT | <input checked="" type="checkbox"/> [X] BLANK | |
| <input checked="" type="checkbox"/> [X] Life, Accident & Health/Fraternal | <input type="checkbox"/> [] Separate Accounts | <input checked="" type="checkbox"/> [X] Title |
| <input checked="" type="checkbox"/> [X] Property/Casualty | <input type="checkbox"/> [] Protected Cell | <input type="checkbox"/> [] Other _____ |
| <input checked="" type="checkbox"/> [X] Health | <input type="checkbox"/> [] Health (Life Supplement) | <input type="checkbox"/> [] Life (Health Supplement) |

Anticipated Effective Date: Annual 2026 / 1st Quarter 2027

IDENTIFICATION OF ITEM(S) TO CHANGE

Add an annual general interrogatory that indicates the method used for reporting residuals and update Notes to Financials (Note 1C6 and 5D) for consistent reporting between SSAP No. 26, SSAP No. 43, and SSAP No. 21.

REASON, JUSTIFICATION FOR AND/OR BENEFIT OF CHANGE**

This proposal was prepared to make updates for consistent disclosures for certain reporting elements between SSAP No. 26—*Bonds*, SSAP No. 43—*Asset-Backed Securities* and for non-bond debt securities and residuals in SSAP No. 21—*Other Admitted Assets*. (SAPWG Ref #2025-20)

IF THE DATA IS AVAILABLE ELSEWHERE IN THE ANNUAL/QUARTERLY STATEMENT, PLEASE NOTE WHY IT IS REQUIRED FOR THIS PROPOSAL

NAIC STAFF COMMENTS

Comment on Effective Reporting Date: _____

Other Comments:

** This section must be completed on all forms.

Revised 11/17/2022

ANNUAL STATEMENT INSTRUCTIONS – LIFE/FRATERNAL, PROPERTY, HEALTH & TITLE**GENERAL INTERROGATORIES****PART 1 – COMMON INTERROGATORIES****INVESTMENT****Detail Eliminated To Conserve Space**

- 40.1 Indicate whether the reporting entity utilizes the Practical Expedient (PE) or Allowable Earned Yield (AEY) method for residuals. All residuals held by a company shall follow the same measurement method unless the company is transitioning from the PE to AEY method. See SSAP No. 21 – Other Admitted Assets.
- 40.2 If the company is transitioning from the Practical Expedient (PE) to Allowable Earned Yield (AEY) method, what is the transition date to apply the AEY method? (Under SSAP No. 21, residuals acquired prior to the transition date shall continue the PE method, whereas residuals acquired after the transition date shall follow the AEY method.)

*** Drafting Note – all lines after these new lines will be renumbered. ***

ANNUAL STATEMENT INSTRUCTIONS – LIFE/FRATERNAL, PROPERTY, HEALTH & TITLE**NOTES TO FINANCIAL STATEMENTS****Note 1 - Summary of Significant Accounting Policies and Going Concern**Instruction:

Refer to SSAP No. 1—*Accounting Policies, Risks & Uncertainties, and Other Disclosures* for accounting guidance regarding disclosure requirements. The major disclosure requirements are as follows:

Detail Eliminated To Conserve Space

- C. Disclose all accounting policies that materially affect the assets, liabilities, capital and surplus or results of operations.

Include:

- (1) Basis at which the short-term investments are stated.
- (2) Basis at which the bonds, mandatory convertible securities and SVO-Identified investments identified in SSAP No. 26 are stated, and the amortization method.

Amortization method for bonds and mandatory convertible securities and if elected by the reporting entity, the approach for determining the systematic value for SVO-Identified securities per SSAP No. 26. If utilizing the systematic value measurement method approach for SVO-Identified investments, the reporting entity must include the following information:

- Whether the reporting entity consistently utilizes the same measurement method for all SVO-Identified investments (e.g., fair value or systematic value). If different measurement methods are used, information on why the reporting entity has elected to use fair value for some SVO-Identified investments and systematic value for others.
- Whether SVO-Identified investments are being reported at a different measurement method from what was used in an earlier current-year interim and/or in a prior annual statement. (For example, if reported at systematic value prior to the sale, and then reacquired and reported at fair value.) This disclosure is required in all interim reporting periods and in the year-end financial statements for the year in which an SVO-Identified investment has been reacquired and reported using a different measurement method from what was previously used for the investment. (This disclosure is required regardless of the length of time between the sale/reacquisition of the investments but is only required in the year in which the investment is reacquired.)
- Identification of securities still held that no longer qualify for the systematic value method. This should separately identify those securities that are still within scope of SSAP No. 26 and those that are being reported under a different SSAP.

- (3) Basis at which the common stocks are stated.
- (4) Basis at which the preferred stocks are stated.
- (5) Description of the valuation basis of the mortgage loans.
- (6) Basis at which the asset-backed securities and non-bond debt securities are stated and the adjustment methodology used for each type of security (prospective or retrospective).

Detail Eliminated To Conserve Space

Illustration:

C. Accounting Policy

Life premiums are recognized as income over the premium-paying period of the related policies. Annuity considerations are recognized as revenue when received. Health premiums are earned ratably over the terms of the related insurance and reinsurance contracts or policies. Expenses incurred in connection with acquiring new insurance business, including acquisition costs such as sales commissions, are charged to operations as incurred.

The amount of dividends to be paid to policyholders is determined annually by the Company's Board of Directors. The aggregate amount of policyholders' dividends is related to actual interest, mortality, morbidity, and expense experience for the year and judgment as to the appropriate level of statutory surplus to be retained by the Company.

In addition, the company uses the following accounting policies:

Detail Eliminated To Conserve Space

- (6) Asset-backed securities and non-bond debt securities are stated at either amortized cost or the lower of amortized cost or fair value. The retrospective adjustment method is used to value all securities, except for interest only securities or securities where the yield had become negative, that are valued using the prospective method.

Detail Eliminated To Conserve Space

ANNUAL STATEMENT INSTRUCTIONS – PROPERTY, HEALTH & TITLE**NOTES TO FINANCIAL STATEMENTS****Note 5 - Investments**Instruction:D. ~~Asset-Backed Securities~~ Debt Securities and Residual Interests

~~For asset-backed securities, disclose the following:~~

- (1) All securities within the scope of SSAP No. 43—Asset-Backed Securities and as applicable to non-bond debt securities in scope of SSAP No. 21—Other Admitted Assets, descriptions of sources used to determine prepayment assumptions.
- (2) All securities within the scope of SSAP No. 43—Asset-Backed Securities and non-bond debt securities in scope of SSAP No. 21—Other Admitted Assets with a recognized other-than-temporary impairment, disclosed in the aggregate, classified on the basis for the other-than-temporary impairment:
 - Intent to sell.
 - Inability or lack of intent to retain the investment in the security for a period of time sufficient to recover the amortized cost basis.
- (3) For all securities within the scope of SSAP No. 43—Asset-Backed Securities, all non-bond debt securities, and residual interests captured under the allowable earned yield in scope of SSAP No. 21—Other Admitted Assets, for each security, by CUSIP, with an other-than-temporary impairment, recognized in the current reporting period by the reporting entity, as the present value of cash flows expected to be collected is less than the amortized cost basis of the securities:
 - The amortized cost basis, prior to any current-period other-than-temporary impairment.
 - The other-than-temporary impairment recognized in earnings as a realized loss.
 - The fair value of the security.
 - The amortized cost basis after the current-period other-than-temporary impairment.
- (4) For non-bond debt securities and residual interests captured under the allowable earned yield method captured in SSAP No. 21—Other Admitted Assets, and bonds in SSAP No. 26—Bonds and SSAP No. 43—Asset-Backed Securities, All impaired securities (fair value is less than cost or amortized cost) for which an other-than-temporary impairment has not been recognized in earnings as a realized loss (including securities in scope of SSAP No. 21 and SSAP No. 43 with a recognized other-than-temporary impairment for non-interest related declines when a non-recognized interest related impairment remains). This disclosure shall include all impaired securities, including those reported at fair value (where the unrealized loss is recognized) and those reported at amortized cost (where the unrealized loss is not recognized):
 - a. The aggregate amount of unrealized losses (that is, the amount by which cost or amortized cost exceeds fair value); and

- b. The aggregate related fair value of securities with unrealized losses.

The disclosures in (a) and (b) above should be segregated by those securities that have been in a continuous unrealized loss position for less than 12 months and those that have been in a continuous unrealized loss position for 12 months or longer using fair values determined in accordance with *SSAP No. 100—Fair Value*.

- (5) For the impaired items identified in paragraph (4), Additional information should be included describing the general categories of information that the investor considered in reaching the conclusion that the impairments are not other-than-temporary.
- (6) For bonds captured in SSAP No. 2, SSAP No. 26 and SSAP No. 43, and non-bond debt securities captured in SSAP No. 21—Other Admitted Assets separately report the proceeds from sales and maturities and the resulting gross realized gains and losses.

Illustration:

D. Asset-Backed Securities Debt Securities and Residual Interests

- (1) Prepayment assumptions for mortgage-backed/asset-backed and structured securities and non-bond debt securities were obtained from broker-dealer survey values or internal estimates.

THIS EXACT FORMAT MUST BE USED IN THE PREPARATION OF THIS NOTE FOR THE TABLE BELOW. REPORTING ENTITIES ARE NOT PRECLUDED FROM PROVIDING CLARIFYING DISCLOSURE BEFORE OR AFTER THIS ILLUSTRATION.

- (2) For securities in scope of SSAP No. 43 and non-bond debt securities in scope of SSAP No. 21 with a recognized OTTI:

(1)	(2)	(3)
Amortized Cost Basis Before Other-than- Temporary Impairment	Other-than- Temporary Impairment Recognized in Loss	Fair Value 1 – 2

OTTI recognized 1st Quarter



Detail Eliminated To Conserve Space



THIS EXACT FORMAT MUST BE USED IN THE PREPARATION OF THIS NOTE FOR THE TABLE BELOW. REPORTING ENTITIES ARE NOT PRECLUDED FROM PROVIDING CLARIFYING DISCLOSURE BEFORE OR AFTER THIS ILLUSTRATION.

- (3) For asset-backed securities (ABS) in scope of SSAP No. 43, all non-bond debt securities and residual interests captured under the allowable earned yield in scope of SSAP No. 21 with an other-than-temporary impairment recognized in the current reporting period as the present value of cash flows expected to be collected is less than the amortized cost basis of the securities:

	1	2	3	4	5	6	7
	CUSIP	Book/Adjusted Carrying Value Amortized Cost Before Current Period OTTI	Present Value of Projected Cash Flows	Recognized Other-Than-Temporary Impairment	Amortized Cost After Other-Than-Temporary Impairment	Fair Value at time of OTTI	Date of Financial Statement Where Reported
<u>Asset-Backed Securities:</u>							
<u>ABS Total</u>							
<u>Non-Bond Debt Securities:</u>							
<u>Non-Bond Debt Total</u>							
<u>Residuals:</u>							
<u>Residual Total</u>							
Total		\$xxx	\$xxx	\$	\$xxx	\$xxx	xxx

NOTE: Each CUSIP should be listed separately each time an OTTI is recognized.

For Securities with amortized cost or adjusted amortized cost:

Column 2 minus Column 3 should equal Column 4

Column 2 minus Column 4 should equal Column 5

THIS EXACT FORMAT MUST BE USED IN THE PREPARATION OF THIS NOTE FOR THE TABLE BELOW. REPORTING ENTITIES ARE NOT PRECLUDED FROM PROVIDING CLARIFYING DISCLOSURE BEFORE OR AFTER THIS ILLUSTRATION.

(NOTE: THIS DOES NOT INCLUDE THE BEGINNING NARRATIVE.)

- (4) For all debt securities and residual interests measured under the allowable earned yield in scope of SSAP No. 21, and bonds in SSAP No. 26 and SSAP No. 43, All impaired securities (fair value is less than cost or amortized cost) for which an other-than-temporary impairment has not been recognized in earnings as a realized loss (including securities with a recognized other-than-temporary impairment for non-interest related declines when a non-recognized interest related impairment remains). This disclosure shall include all impaired securities even if reported at fair value with an unrealized loss recognized:

	1	2	3	4	5
	SSAP No. 26 - ICO	SSAP No. 43 - ABS	SSAP No. 21 - Non-Bond Debt Securities	SSAP No. 21 – Residuals under the Allowable Earned Yield Method	Total – Impaired Debt Securities
<u>Aggregate Amount of Unrealized Losses:</u>					
<u>Less Than 12 Months:</u>	\$	\$	\$	\$	\$
<u>12 Months or Longer:</u>	\$	\$	\$	\$	\$
<u>Aggregate Related Fair Value of Securities:</u>					
<u>Less Than 12 Months:</u>	\$	\$	\$	\$	\$
<u>12 Months or Longer:</u>	\$	\$	\$	\$	\$

a. ~~The aggregate amount of unrealized losses:~~

1. ~~Less than 12 Months~~ \$ _____

2. ~~12 Months or Longer~~ \$ _____

b. ~~The aggregate related fair value of securities
with unrealized losses:~~

1. ~~Less than 12 Months~~ \$ _____

2. ~~12 Months or Longer~~ \$ _____

(5) Additional information should be included describing the general categories of information that the investor considered in reaching the conclusion that the impairments are not other-than-temporary.

THIS EXACT FORMAT MUST BE USED IN THE PREPARATION OF THIS NOTE FOR THE TABLE BELOW. REPORTING ENTITIES ARE NOT PRECLUDED FROM PROVIDING CLARIFYING DISCLOSURE BEFORE OR AFTER THIS ILLUSTRATION.

(6) For bonds captured in SSAP No. 2, SSAP No. 26 and SSAP No. 43, and non-bond debt securities captured in *SSAP No. 21— Other Admitted Assets* separately report the proceeds from sales and maturities and the resulting gross realized gains and losses.

	<u>Sales</u>			<u>Maturities</u>		
	<u>1</u> <u>Proceeds</u>	<u>2</u> <u>Realized Gains</u>	<u>3</u> <u>Realized Losses</u>	<u>4</u> <u>Proceeds</u>	<u>5</u> <u>Realized Gains</u>	<u>6</u> <u>Realized Losses</u>
<u>Bonds:</u>						
SSAP No. 2	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
SSAP No. 26	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
SSAP No. 43	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
<u>Non-Bond Debt Securities:</u>	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
Total	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

ANNUAL STATEMENT INSTRUCTIONS – LIFE/FRATERNAL**NOTES TO FINANCIAL STATEMENTS****Note 5 - Investments**Instruction:

D. ~~Asset-Backed Securities~~ Debt Securities and Residual Interests

~~For asset-backed securities, disclose the following:~~

- (1) All securities within the scope of SSAP No. 43—Asset-Backed Securities and as applicable to non-bond debt securities in scope of SSAP No. 21—Other Admitted Assets, descriptions of sources used to determine prepayment assumptions.
- (2) All securities within the scope of SSAP No. 43—Asset-Backed Securities and non-bond debt securities in scope of SSAP No. 21—Other Admitted Assets with a recognized other-than-temporary impairment, disclosed in the aggregate, classified on the basis for the other-than-temporary impairment:
 - Intent to sell.
 - Inability or lack of intent to retain the investment in the security for a period of time sufficient to recover the amortized cost basis.
- (3) For all securities within the scope of SSAP No. 43—Asset-Backed Securities, all non-bond debt securities, and residual interests captured under the allowable earned yield in scope of SSAP No. 21—Other Admitted Assets, for each security, by CUSIP, with an other-than-temporary impairment, recognized in the current reporting period by the reporting entity, as the present value of cash flows expected to be collected is less than the amortized cost basis of the securities:
 - The amortized cost basis, prior to any current-period other-than-temporary impairment.
 - The other-than-temporary impairment recognized in earnings as a realized loss.
 - The fair value of the security.
 - The amortized cost basis after the current-period other-than-temporary impairment.
- (4) For non-bond debt securities and residual interests captured under the allowable earned yield method captured in SSAP No. 21—Other Admitted Assets, and bonds in SSAP No. 26—Bonds and SSAP No. 43—Asset-Backed Securities, All impaired securities (fair value is less than cost or amortized cost) for which an other-than-temporary impairment has not been recognized in earnings as a realized loss (including securities in scope of SSAP No. 21 and SSAP No. 43 with a recognized other-than-temporary impairment for non-interest related declines when a non-recognized interest related impairment remains). This disclosure shall include all impaired securities, including those reported at fair value (where the unrealized loss is recognized) and those reported at amortized cost (where the unrealized loss is not recognized):
 - a. The aggregate amount of unrealized losses (that is, the amount by which cost or amortized cost exceeds fair value); and

- b. The aggregate related fair value of securities with unrealized losses.

The disclosures in (a) and (b) above should be segregated by those securities that have been in a continuous unrealized loss position for less than 12 months and those that have been in a continuous unrealized loss position for 12 months or longer using fair values determined in accordance with *SSAP No. 100—Fair Value*.

- (5) For the impaired items identified in paragraph (4), Additional information should be included describing the general categories of information that the investor considered in reaching the conclusion that the impairments are not other-than-temporary.
- (6) For bonds captured in SSAP No. 2, SSAP No. 26 and SSAP No. 43, and non-bond debt securities captured in *SSAP No. 21—Other Admitted Assets* separately report the proceeds from sales and maturities and the resulting gross realized gains and losses.

Illustration:

D. ~~Asset-Backed Securities~~ Debt Securities and Residual Interests

- (1) Prepayment assumptions for ~~mortgage-backed/asset-backed and structured securities~~ and non-bond debt securities were obtained from broker-dealer survey values or internal estimates.

THIS EXACT FORMAT MUST BE USED IN THE PREPARATION OF THIS NOTE FOR THE TABLE BELOW. REPORTING ENTITIES ARE NOT PRECLUDED FROM PROVIDING CLARIFYING DISCLOSURE BEFORE OR AFTER THIS ILLUSTRATION.

- (2) For securities in scope of SSAP No. 43 and non-bond debt securities in scope of SSAP No. 21 with a recognized OTTI:

OTTI recognized 1st Quarter

- a. Intent to sell

(1) Amortized Cost Basis Before Other-than- Temporary Impairment	(2) Other-than-Temporary Impairment Recognized in Loss		(3) Fair Value 1 – (2a + 2b)
	(2a) Interest	(2b) Non-interest	

\$ _____ \$ _____ \$ _____ \$ _____

Detail Eliminated To Conserve Space

THIS EXACT FORMAT MUST BE USED IN THE PREPARATION OF THIS NOTE FOR THE TABLE BELOW. REPORTING ENTITIES ARE NOT PRECLUDED FROM PROVIDING CLARIFYING DISCLOSURE BEFORE OR AFTER THIS ILLUSTRATION.

- (3) For asset-backed securities (ABS) in scope of SSAP No. 43, all non-bond debt securities and residual interests captured under the allowable earned yield in scope of SSAP No. 21 with an other-than-temporary impairment recognized in the current reporting period as the present value of cash flows expected to be collected is less than the amortized cost basis of the securities:

	1	2	3	4	5	6	7
	CUSIP	Book/Adjusted Carrying Value Amortized Cost Before Current Period OTTI	Present Value of Projected Cash Flows	Recognized Other-Than-Temporary Impairment	Amortized Cost After Other-Than-Temporary Impairment	Fair Value at time of OTTI	Date of Financial Statement Where Reported
<u>Asset-Backed Securities:</u>							
<u>ABS Total</u>							
<u>Non-Bond Debt Securities:</u>							
<u>Non-Bond Debt Total</u>							
<u>Residuals:</u>							
<u>Residual Total</u>							
Total		\$xxx	\$xxx	\$	\$xxx	\$xxx	xxx

NOTE: Each CUSIP should be listed separately each time an OTTI is recognized.

For Securities with amortized cost or adjusted amortized cost:

Column 2 minus Column 3 should equal Column 4

Column 2 minus Column 4 should equal Column 5

THIS EXACT FORMAT MUST BE USED IN THE PREPARATION OF THIS NOTE FOR THE TABLE BELOW. REPORTING ENTITIES ARE NOT PRECLUDED FROM PROVIDING CLARIFYING DISCLOSURE BEFORE OR AFTER THIS ILLUSTRATION.

(NOTE: THIS DOES NOT INCLUDE THE BEGINNING NARRATIVE.)

- (4) For all debt securities and residual interests measured under the allowable earned yield in scope of SSAP No. 21, and bonds in SSAP No. 26 and SSAP No. 43, All impaired securities (fair value is less than cost or amortized cost) for which an other-than-temporary impairment has not been recognized in earnings as a realized loss (including securities with a recognized other-than-temporary impairment for non-interest related declines when a non-recognized interest related impairment remains). This disclosure shall include all impaired securities even if reported at fair value with an unrealized loss recognized:

	1	2	3	4	5
	SSAP No. 26 - ICO	SSAP No. 43 - ABS	SSAP No. 21 - Non-Bond Debt Securities	SSAP No. 21 - Residuals under the Allowable Earned Yield Method	Total - Impaired Debt Securities
<u>Aggregate Amount of Unrealized Losses:</u>					
<u>Less Than 12 Months:</u>	\$	\$	\$	\$	\$
<u>12 Months or Longer:</u>	\$	\$	\$	\$	\$
<u>Aggregate Related Fair Value of Securities:</u>					
<u>Less Than 12 Months:</u>	\$	\$	\$	\$	\$
<u>12 Months or Longer:</u>	\$	\$	\$	\$	\$

a. ~~The aggregate amount of unrealized losses:~~

1. ~~Less than 12 Months~~ \$ _____

2. ~~12 Months or Longer~~ \$ _____

b. ~~The aggregate related fair value of securities
with unrealized losses:~~

1. ~~Less than 12 Months~~ \$ _____

2. ~~12 Months or Longer~~ \$ _____

(5) Additional information should be included describing the general categories of information that the investor considered in reaching the conclusion that the impairments are not other-than-temporary.

THIS EXACT FORMAT MUST BE USED IN THE PREPARATION OF THIS NOTE FOR THE TABLE BELOW. REPORTING ENTITIES ARE NOT PRECLUDED FROM PROVIDING CLARIFYING DISCLOSURE BEFORE OR AFTER THIS ILLUSTRATION.

(6) For bonds captured in SSAP No. 2, SSAP No. 26 and SSAP No. 43, and non-bond debt securities captured in *SSAP No. 21— Other Admitted Assets* separately report the proceeds from sales and maturities and the resulting gross realized gains and losses.

	<u>Sales</u>			<u>Maturities</u>		
	<u>1</u> <u>Proceeds</u>	<u>2</u> <u>Realized Gains</u>	<u>3</u> <u>Realized Losses</u>	<u>4</u> <u>Proceeds</u>	<u>5</u> <u>Realized Gains</u>	<u>6</u> <u>Realized Losses</u>
<u>Bonds:</u>						
SSAP No. 2	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
SSAP No. 26	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
SSAP No. 43	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
<u>Non-Bond Debt Securities:</u>	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
<u>Total</u>	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

ANNUAL STATEMENT BLANKS – LIFE/FRATERNAL, PROPERTY, HEALTH & TITLE**GENERAL INTERROGATORIES****PART 1 – COMMON INTERROGATORIES****INVESTMENT**


Detail Eliminated To Conserve Space


- 40.1 For residuals, does the company utilize the Practical Expedient or Allowable Earned Yield method? (Select one, unless the company is transitioning to the PE to AEY method. PE for Practical Expedient, AEY for Allowable Earned Yield, or T for Transitioning) PE ☐ AEY ☐ T ☐
- 40.2 If the company is transitioning from the Practical Expedient (PE) to Allowable Earned Yield (AEY) method, what is the transition date to apply the AEY method? Date format MM/DD/YYYY. (Under SSAP No. 21, residuals acquired prior to the transition date shall continue the PE method, whereas residuals after the transition date shall follow the AEY method.) _____

*** Drafting Note – all lines after these new lines will be renumbered. ***

QUARTERLY STATEMENT INSTRUCTIONS – LIFE/FRATERNAL, PROPERTY, HEALTH & TITLE**NOTES TO FINANCIAL STATEMENTS****Note 1 - Summary of Significant Accounting Policies and Going Concern**




Illustration:

- C. Disclose all accounting policies that materially affect the assets, liabilities, capital and surplus or results of operations. Include:
- (2) Whether SVO-Identified investments are being reported at a different measurement method from what was used in an earlier current-year interim and/or in a prior annual statement. (For example, if reported at systematic value prior to the sale, and then reacquired and reported at fair value.) This disclosure is required in all interim reporting periods and in the year-end financial statements for the year in which an SVO-Identified investment has been reacquired and reported using a different measurement method from what was previously used for the investment. (This disclosure is required regardless of the length of time between the sale/reacquisition of the investments but is only required in the year in which the investment is reacquired.)
 - (6) Basis at which the asset-backed securities and non-bond debt securities are stated and the adjustment methodology used for each type of security (prospective or retrospective).




QUARTERLY STATEMENT INSTRUCTIONS –PROPERTY, HEALTH & TITLE**Note 5 - Investments**Instruction:D. ~~Asset-Backed Securities~~ Debt Securities and Residual Interests~~For asset-backed securities, disclose the following:~~

- (1) All securities within the scope of SSAP No. 43—Asset-Backed Securities and as applicable to non-bond debt securities in scope of SSAP No. 21—Other Admitted Assets, descriptions of sources used to determine prepayment assumptions.
- (2) All securities within the scope of SSAP No. 43—Asset-Backed Securities and non-bond debt securities in scope of SSAP No. 21—Other Admitted Assets, with a recognized other-than-temporary impairment, disclosed in the aggregate, classified on the basis for the other-than-temporary impairment:
 - Intent to sell.
 - Inability or lack of intent to retain the investment in the security for a period of time sufficient to recover the amortized cost basis.
- (3) For all securities within the scope of SSAP No. 43—Asset-Backed Securities, all non-bond debt securities, and residual interests captured under the allowable earned yield in scope of SSAP No. 21—Other Admitted Assets, for each security, by CUSIP, with an other-than-temporary impairment, recognized in the current reporting period by the reporting entity, as the present value of cash flows expected to be collected is less than the amortized cost basis of the securities:
 - The amortized cost basis, prior to any current-period other-than-temporary impairment.
 - The other-than-temporary impairment recognized in earnings as a realized loss.
 - The fair value of the security.
 - The amortized cost basis after the current-period other-than-temporary impairment.
- (4) For non-bond securities and residual interests captured under the allowable earned yield method captured in SSAP No. 21—Other Admitted Assets, and bonds in SSAP No. 26—Bonds and SSAP No. 43—Asset-Backed Securities, all impaired securities (fair value is less than cost or amortized cost) for which an other-than-temporary impairment has not been recognized in earnings as a realized loss (including securities in scope of SSAP No. 21 and SSAP No. 43 with a recognized other-than-temporary impairment for non-interest related declines when a non-recognized interest related impairment remains). This disclosure shall include all impaired securities, including those reported at fair value (where the unrealized loss is recognized) and those reported at amortized cost (where the unrealized loss is not recognized):
 - a. The aggregate amount of unrealized losses (that is, the amount by which cost or amortized cost exceeds fair value); and
 - b. The aggregate related fair value of securities with unrealized losses.

The disclosures in (a) and (b) above should be segregated by those securities that have been in a continuous unrealized loss position for less than 12 months and those that have been in a continuous unrealized loss position for 12 months or longer using fair values determined in accordance with *SSAP No. 100—Fair Value*.

- (5) For the impaired items identified in paragraph (4), Additional information should be included describing the general categories of information that the investor considered in reaching the conclusion that the impairments are not other-than-temporary.
- (6) For bonds captured in SSAP No. 2, SSAP No. 26 and SSAP No. 43, and non-bond debt securities captured in *SSAP No. 21—Other Admitted Assets* separately report the proceeds from sales and maturities and the resulting gross realized gains and losses.

Detail Eliminated To Conserve Space

Illustration:

D. ~~Asset-Backed Securities~~ Debt Securities and Residual Interests

- (1) Prepayment assumptions for ~~mortgage-backed~~/asset-backed securities and non-bond debt securities were obtained from broker dealer survey values or internal estimates.
- (2) For securities in scope of SSAP No. 43 and non-bond debt securities in scope of SSAP No. 21 with a recognized OTTI:

1	2	3
Amortized Cost Basis Before Other-Than-Temporary Impairment	Other-Than-Temporary Impairment Recognized in Loss	Fair Value 1 – 2

OTTI recognized 1st Quarter

Detail Eliminated To Conserve Space

- (3) For asset-backed securities (ABS) in scope of SSAP No. 43, all non-bond debt securities and residual interests captured under the allowable earned yield in scope of SSAP No. 21 with an other-than-temporary impairment recognized in the current reporting period as the present value of cash flows expected to be collected is less than the amortized cost basis of the securities:

	1 CUSIP	2 Book/Adjusted Carrying Value Amortized Cost Before Current Period OTTI	3 Present Value of Projected Cash Flows	4 Recognized Other-Than- Temporary Impairment	5 Amortized Cost After Other- Than-Temporary Impairment	6 Fair Value at Time of OTTI	7 Date of Financial Statement Where Reported
<u>Asset-Backed Securities:</u>							
<u>ABS Total</u>							
<u>Non-Bond Debt Securities:</u>							
<u>Non-Bond Debt Total</u>							
<u>Residuals:</u>							
<u>Residual Total</u>							
<u>Aggregate Total</u>		XXX	XXX	\$	XXX	XXX	XXX

NOTE: Each CUSIP should be listed separately each time an OTTI is recognized.

For Securities with amortized cost or adjusted amortized cost:

Column 2 minus Column 3 should equal Column 4

Column 2 minus Column 4 should equal Column 5

- (4) For all debt securities and residual interests measured under the allowable earned yield in scope of SSAP No. 21, and bonds in SSAP No. 26 and SSAP No. 43, All impaired securities (fair value is less than cost or amortized cost) for which an other-than-temporary impairment has not been recognized in earnings as a realized loss (including securities with a recognized other-than-temporary impairment for non-interest related declines when a non-recognized interest related impairment remains). This disclosure shall include all impaired securities even if reported at fair value with an unrealized loss recognized:

	1 SSAP No. 26 - ICO	2 SSAP No. 43 - ABS	3 SSAP No. 21 - Non- Bond Debt Securities	4 SSAP No. 21 – Residuals under the Allowable Earned Yield Method	5 Total – Impaired Debt Securities
<u>Aggregate Amount of Unrealized Losses:</u>					
<u>Less Than 12 Months:</u>	\$	\$	\$	\$	\$
<u>12 Months or Longer:</u>	\$	\$	\$	\$	\$
<u>Aggregate Related Fair Value of Securities:</u>					
<u>Less Than 12 Months:</u>	\$	\$	\$	\$	\$
<u>12 Months or Longer:</u>	\$	\$	\$	\$	\$

a. The aggregate amount of unrealized losses:

1. Less than 12 Months \$ _____
2. 12 Months or Longer \$ _____

b. The aggregate related fair value of securities
with unrealized losses:

1. Less than 12 Months \$ _____
2. 12 Months or Longer \$ _____

- (5) Additional information should be included describing the general categories of information that the investor considered in reaching the conclusion that the impairments are not other-than-temporary.

THIS EXACT FORMAT MUST BE USED IN THE PREPARATION OF THIS NOTE FOR THE TABLE BELOW. REPORTING ENTITIES ARE NOT PRECLUDED FROM PROVIDING CLARIFYING DISCLOSURE BEFORE OR AFTER THIS ILLUSTRATION.

- (6) For bonds captured in SSAP No. 2, SSAP No. 26 and SSAP No. 43, and non-bond debt securities captured in *SSAP No. 21 — Other Admitted Assets* separately report the proceeds from sales and maturities and the resulting gross realized gains and losses.

	<u>Sales</u>			<u>Maturities</u>		
	<u>1</u> Proceeds	<u>2</u> Realized Gains	<u>3</u> Realized Losses	<u>4</u> Proceeds	<u>5</u> Realized Gains	<u>6</u> Realized Losses
<u>Bonds:</u>						
SSAP No. 2	\$	\$	\$	\$	\$	\$
SSAP No. 26	\$	\$	\$	\$	\$	\$
SSAP No. 43	\$	\$	\$	\$	\$	\$
<u>Non-Bond Debt Securities:</u>	\$	\$	\$	\$	\$	\$
<u>Aggregate Total</u>	\$	\$	\$	\$	\$	\$

QUARTERLY STATEMENT INSTRUCTIONS – LIFE/FRATERNAL

NOTES TO FINANCIAL STATEMENTS

Note 5 - Investments

Instruction:

D. ~~Asset-Backed Securities~~ Debt Securities and Residual Interests

~~For asset-backed securities, disclose the following:~~

- (1) All securities within the scope of SSAP No. 43—Asset-Backed Securities and as applicable to non-bond debt securities in scope of SSAP No. 21—Other Admitted Assets, descriptions of sources used to determine prepayment assumptions.
- (2) All securities within the scope of SSAP No. 43—Asset-Backed Securities and non-bond debt securities in scope of SSAP No. 21—Other Admitted Assets with a recognized other-than-temporary impairment, disclosed in the aggregate, classified on the basis for the other-than-temporary impairment:
 - Intent to sell.
 - Inability or lack of intent to retain the investment in the security for a period of time sufficient to recover the amortized cost basis.
- (3) For all securities within the scope of SSAP No. 43—Asset-Backed Securities, all non-bond debt securities, and residual interests captured under the allowable earned yield in scope of SSAP No. 21—Other Admitted Assets, for each security, by CUSIP, with an other-than-temporary impairment, recognized in the current reporting period by the reporting entity, as the present value of cash flows expected to be collected is less than the amortized cost basis of the securities:
 - The amortized cost basis, prior to any current-period other-than-temporary impairment.
 - The other-than-temporary impairment recognized in earnings as a realized loss.
 - The fair value of the security.
 - The amortized cost basis after the current-period other-than-temporary impairment.
- (4) For non-bond debt securities and residual interests captured under the allowable earned yield method captured in SSAP No. 21—Other Admitted Assets, and bonds in SSAP No. 26—Bonds and SSAP No. 43—Asset-Backed Securities, All impaired securities (fair value is less than cost or amortized cost) for which an other-than-temporary impairment has not been recognized in earnings as a realized loss (including securities in scope of SSAP No. 21 and SSAP No. 43 with a recognized other-than-temporary impairment for non-interest related declines when a non-recognized interest related impairment remains). This disclosure shall include all impaired securities, including those reported at fair value (where the unrealized loss is recognized) and those reported at amortized cost (where the unrealized loss is not recognized):
 - a. The aggregate amount of unrealized losses (that is, the amount by which cost or amortized cost exceeds fair value); and

- b. The aggregate related fair value of securities with unrealized losses.

The disclosures in (a) and (b) above should be segregated by those securities that have been in a continuous unrealized loss position for less than 12 months and those that have been in a continuous unrealized loss position for 12 months or longer using fair values determined in accordance with *SSAP No. 100—Fair Value*.

- (5) For the impaired items identified in paragraph (4), Additional information should be included describing the general categories of information that the investor considered in reaching the conclusion that the impairments are not other-than-temporary.
- (6) For bonds captured in SSAP No. 2, SSAP No. 26 and SSAP No. 43, and non-bond debt securities captured in *SSAP No. 21—Other Admitted Assets* separately report the proceeds from sales and maturities and the resulting gross realized gains and losses.

Illustration:

D. ~~Asset-Backed Securities~~ Debt Securities and Residual Interests

- (1) Prepayment assumptions for ~~mortgage-backed/asset-backed and structured securities~~ and non-bond debt securities were obtained from broker-dealer survey values or internal estimates.

THIS EXACT FORMAT MUST BE USED IN THE PREPARATION OF THIS NOTE FOR THE TABLE BELOW. REPORTING ENTITIES ARE NOT PRECLUDED FROM PROVIDING CLARIFYING DISCLOSURE BEFORE OR AFTER THIS ILLUSTRATION.

- (2) For securities in scope of SSAP No. 43 and non-bond debt securities in scope of SSAP No. 21 with a recognized OTTI:

(1) Amortized Cost Basis Before Other-than- Temporary Impairment	(2) Other-than-Temporary Impairment Recognized in Loss		(3) Fair Value 1 – (2a + 2b)
	(2a) Interest	(2b) Non-interest	

OTTI recognized 1st Quarter

- a. Intent to sell

\$ _____ \$ _____ \$ _____ \$ _____

Detail Eliminated To Conserve Space

THIS EXACT FORMAT MUST BE USED IN THE PREPARATION OF THIS NOTE FOR THE TABLE BELOW. REPORTING ENTITIES ARE NOT PRECLUDED FROM PROVIDING CLARIFYING DISCLOSURE BEFORE OR AFTER THIS ILLUSTRATION.

- (3) For asset-backed securities (ABS) in scope of SSAP No. 43, all non-bond debt securities and residual interests captured under the allowable earned yield in scope of SSAP No. 21 with an other-than-temporary impairment recognized in the current reporting period as the present value of cash flows expected to be collected is less than the amortized cost basis of the securities:

	1	2	3	4	5	6	7
	CUSIP	Book/Adjusted Carrying Value Amortized Cost Before Current Period OTTI	Present Value of Projected Cash Flows	Recognized Other-Than-Temporary Impairment	Amortized Cost After Other-Than-Temporary Impairment	Fair Value at time of OTTI	Date of Financial Statement Where Reported
<u>Asset-Backed Securities:</u>							
<u>ABS Total</u>							
<u>Non-Bond Debt Securities:</u>							
<u>Non-Bond Debt Total</u>							
<u>Residuals:</u>							
<u>Residual Total</u>							
Total		\$XXX	\$XXX	\$	\$XXX	\$XXX	XXX

NOTE: Each CUSIP should be listed separately each time an OTTI is recognized.

For Securities with amortized cost or adjusted amortized cost:

Column 2 minus Column 3 should equal Column 4

Column 2 minus Column 4 should equal Column 5

THIS EXACT FORMAT MUST BE USED IN THE PREPARATION OF THIS NOTE FOR THE TABLE BELOW. REPORTING ENTITIES ARE NOT PRECLUDED FROM PROVIDING CLARIFYING DISCLOSURE BEFORE OR AFTER THIS ILLUSTRATION.

(NOTE: THIS DOES NOT INCLUDE THE BEGINNING NARRATIVE.)

- (4) For all debt securities and residual interests measured under the allowable earned yield in scope of SSAP No. 21, and bonds in SSAP No. 26 and SSAP No. 43, All impaired securities (fair value is less than cost or amortized cost) for which an other-than-temporary impairment has not been recognized in earnings as a realized loss (including securities with a recognized other-than-temporary impairment for non-interest related declines when a non-recognized interest related impairment remains). This disclosure shall include all impaired securities even if reported at fair value with an unrealized loss recognized:

	1	2	3	4	5
	SSAP No. 26 - ICO	SSAP No. 43 - ABS	SSAP No. 21 - Non-Bond Debt Securities	SSAP No. 21 – Residuals under the Allowable Earned Yield Method	Total – Impaired Debt Securities
<u>Aggregate Amount of Unrealized Losses:</u>					
<u>Less Than 12 Months:</u>	\$	\$	\$	\$	\$
<u>12 Months or Longer:</u>	\$	\$	\$	\$	\$
<u>Aggregate Related Fair Value of Securities:</u>					
<u>Less Than 12 Months:</u>	\$	\$	\$	\$	\$
<u>12 Months or Longer:</u>	\$	\$	\$	\$	\$

a. ~~The aggregate amount of unrealized losses:~~

1. ~~Less than 12 Months~~ \$ _____

2. ~~12 Months or Longer~~ \$ _____

b. ~~The aggregate related fair value of securities
with unrealized losses:~~

1. ~~Less than 12 Months~~ \$ _____

2. ~~12 Months or Longer~~ \$ _____

- (5) Additional information should be included describing the general categories of information that the investor considered in reaching the conclusion that the impairments are not other-than-temporary.

THIS EXACT FORMAT MUST BE USED IN THE PREPARATION OF THIS NOTE FOR THE TABLE BELOW. REPORTING ENTITIES ARE NOT PRECLUDED FROM PROVIDING CLARIFYING DISCLOSURE BEFORE OR AFTER THIS ILLUSTRATION.

- (6) For bonds captured in SSAP No. 2, SSAP No. 26 and SSAP No. 43, and non-bond debt securities captured in *SSAP No. 21— Other Admitted Assets* separately report the proceeds from sales and maturities and the resulting gross realized gains and losses.

	<u>Sales</u>			<u>Maturities</u>		
	<u>1</u> <u>Proceeds</u>	<u>2</u> <u>Realized Gains</u>	<u>3</u> <u>Realized Losses</u>	<u>4</u> <u>Proceeds</u>	<u>5</u> <u>Realized Gains</u>	<u>6</u> <u>Realized Losses</u>
<u>Bonds:</u>						
SSAP No. 2	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
SSAP No. 26	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
SSAP No. 43	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
<u>Non-Bond Debt Securities:</u>	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
<u>Total</u>	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

NAIC BLANKS (E) WORKING GROUP

Blanks Agenda Item Submission Form

DATE: <u>9/19/2025</u>		FOR NAIC USE ONLY	
CONTACT PERSON:	_____	Agenda Item # <u>2025-18BWG</u>	
TELEPHONE:	_____	Year <u>2026</u>	
EMAIL ADDRESS:	_____	Changes to Existing Reporting <input type="checkbox"/> [X]	
ON BEHALF OF:	_____	New Reporting Requirement <input type="checkbox"/> []	
NAME:	<u>Steve Drutz</u>	REVIEWED FOR ACCOUNTING PRACTICES AND PROCEDURES IMPACT	
TITLE:	<u>Chief Financial Analyst</u>	No Impact <input type="checkbox"/> [X]	
AFFILIATION:	<u>WA Office of the Insurance Commissioner</u>	Modifies Required Disclosure <input type="checkbox"/> []	
ADDRESS:	_____ _____	Is there data being requested in this proposal which is available elsewhere in the Annual/Quarterly Statement? <input type="checkbox"/> [No]	
		If Yes, complete question below	
		DISPOSITION	
		<input type="checkbox"/> [] Rejected For Public Comment	
		<input type="checkbox"/> [] Referred To Another NAIC Group	
		<input type="checkbox"/> [] Received For Public Comment	
		<input type="checkbox"/> [] Adopted Date _____	
		<input type="checkbox"/> [] Rejected Date _____	
		<input type="checkbox"/> [] Deferred Date _____	
		<input type="checkbox"/> [] Other (Specify) _____	

BLANK(S) TO WHICH PROPOSAL APPLIES

- | | | |
|--|---|---|
| <input checked="" type="checkbox"/> [X] ANNUAL STATEMENT | <input type="checkbox"/> [X] INSTRUCTIONS | <input checked="" type="checkbox"/> [X] CROSSCHECKS |
| <input type="checkbox"/> [] QUARTERLY STATEMENT | <input type="checkbox"/> [] BLANK | |
| <input type="checkbox"/> [] Life, Accident & Health/Fraternal | <input type="checkbox"/> [] Separate Accounts | <input type="checkbox"/> [] Title |
| <input type="checkbox"/> [] Property/Casualty | <input type="checkbox"/> [] Protected Cell | <input type="checkbox"/> [] Other _____ |
| <input checked="" type="checkbox"/> [X] Health | <input type="checkbox"/> [] Health (Life Supplement) | <input type="checkbox"/> [] Life (Health Supplement) |

Anticipated Effective Date: Annual 2026

IDENTIFICATION OF ITEM(S) TO CHANGE

Add instructions for Health General Interrogatory 10.21 through 10.24 to add clarifying instructions and an example to the Health General Interrogatory Part 2 Instructions. Also add a crosscheck from the general interrogatory to Exhibit 7, Part 1.

REASON, JUSTIFICATION FOR AND/OR BENEFIT OF CHANGE**

This proposal was created to add clarity to what should be included in each line of interrogatory 10.2 by adding instructions, an example, and a crosscheck reference back to Exhibit 7, Part 1.

IF THE DATA IS AVAILABLE ELSEWHERE IN THE ANNUAL/QUARTERLY STATEMENT, PLEASE NOTE WHY IT IS REQUIRED FOR THIS PROPOSAL

NAIC STAFF COMMENTS

Comment on Effective Reporting Date: _____

Other Comments:

** This section must be completed on all forms.

Revised 11/17/2022

ANNUAL STATEMENT INSTRUCTIONS – HEALTH**GENERAL INTERROGATORIES****PART 2 – HEALTH INTERROGATORIES****Detail Eliminated To Conserve Space**

9. This interrogatory only applies to those lines of accident and health business that include a medical trend risk, i.e., Comprehensive Medical, Medicare Supplement, Dental, and Stop-Loss and Minimum Premium. Premiums entered should be earned premium for the current calendar year period and not for the entire period of the rate guarantees. Premium amounts should be shown net of reinsurance only when the reinsurance ceded premium is also subject to the same rate guarantee.

10.21 Report the maximum incentive pool/bonus arrangement amounts contractually available to be paid out for the reporting year.

10.22 Report the actual amount paid to the providers during the reporting year as required by the bonus arrangements.

10.23 Report the maximum amount of withholds contractually available to be paid to providers for the reporting year.

10.24 Report the actual amount of withholds paid to the providers during the reporting year.

EXAMPLE (10.2 If yes):

<u>10.21</u>	<u>Maximum amount payable bonuses</u>	<u>\$ 1,000,000</u>
<u>10.22</u>	<u>Amount actually paid for year bonuses</u>	<u>\$ 750,000</u>
<u>10.23</u>	<u>Maximum amount payable withholds</u>	<u>\$ 1,250,000</u>
<u>10.24</u>	<u>Amount actually paid for year withholds</u>	<u>\$ 500,000</u>

Line 10.22 plus 10.24 should equal Exhibit 7, Part 1, Column 1, Line 7 plus 8.

11. If the Plans' statutory minimum capital and surplus requirement is based upon a contingency reserve for statutory minimum capital and surplus that is other than a flat dollar amount, the calculation must be shown. An example of the disclosure of a calculation based upon 2% of the net capitation revenue from risk contracts is:

Net earned subscription revenue	\$	33,103,906
		2%
Addition to Reserve		662,078
Reserve Balance Beginning of Year		353,689
Reserve Balance End of Year		1,025,767

Item 11.4 should equal Column 1, Line 3 of the Five-Year History Page.

NAIC BLANKS (E) WORKING GROUP

Blanks Agenda Item Submission Form

DATE: <u>10/9/2025</u>		FOR NAIC USE ONLY	
CONTACT PERSON: _____ TELEPHONE: _____ EMAIL ADDRESS: _____ ON BEHALF OF: _____ NAME: <u>Kelly Hopper</u> TITLE: <u>Chief of Regulatory Operations</u> AFFILIATION: <u>Missouri Dept of Commerce & Insurance</u> ADDRESS: _____ _____	Agenda Item # <u>2025-19BWG</u>		
	Year <u>2026</u>		
	Changes to Existing Reporting <input checked="" type="checkbox"/> [X]		
	New Reporting Requirement <input type="checkbox"/> []		
	REVIEWED FOR ACCOUNTING PRACTICES AND PROCEDURES IMPACT		
	No Impact <input checked="" type="checkbox"/> [X]		
Modifies Required Disclosure <input type="checkbox"/> []			
Is there data being requested in this proposal which is available elsewhere in the Annual/Quarterly Statement? <input type="checkbox"/> [No]			
If Yes, complete question below			
DISPOSITION			
<input type="checkbox"/> [] Rejected For Public Comment			
<input type="checkbox"/> [] Referred To Another NAIC Group			
<input type="checkbox"/> [] Received For Public Comment			
<input type="checkbox"/> [] Adopted Date _____			
<input type="checkbox"/> [] Rejected Date _____			
<input type="checkbox"/> [] Deferred Date _____			
<input type="checkbox"/> [] Other (Specify) _____			

BLANK(S) TO WHICH PROPOSAL APPLIES

- | | | |
|---|--|---|
| <input checked="" type="checkbox"/> [X] ANNUAL STATEMENT | <input checked="" type="checkbox"/> [X] INSTRUCTIONS | <input type="checkbox"/> [] CROSSCHECKS |
| <input checked="" type="checkbox"/> [X] QUARTERLY STATEMENT | <input checked="" type="checkbox"/> [X] BLANK | |
| <input checked="" type="checkbox"/> [X] Life, Accident & Health/Fraternal | <input type="checkbox"/> [] Separate Accounts | <input checked="" type="checkbox"/> [X] Title |
| <input checked="" type="checkbox"/> [X] Property/Casualty | <input type="checkbox"/> [] Protected Cell | <input type="checkbox"/> [] Other _____ |
| <input checked="" type="checkbox"/> [X] Health | <input type="checkbox"/> [] Health (Life Supplement) | <input type="checkbox"/> [] Life (Health Supplement) |

Anticipated Effective Date: Annual 2026 / Quarterly 2027

IDENTIFICATION OF ITEM(S) TO CHANGE

Add a code of "S" to the Active Status column on Schedule T to identify if a license has been suspended.

REASON, JUSTIFICATION FOR AND/OR BENEFIT OF CHANGE**

The purpose of this proposal is to provide clarification if a license is active or suspended and will inform regulators and consumers if the company has a suspended license.

IF THE DATA IS AVAILABLE ELSEWHERE IN THE ANNUAL/QUARTERLY STATEMENT, PLEASE NOTE WHY IT IS REQUIRED FOR THIS PROPOSAL

NAIC STAFF COMMENTS

Comment on Effective Reporting Date: _____

Other Comments:

** This section must be completed on all forms.

Revised 11/17/2022

ANNUAL STATEMENT INSTRUCTIONS – HEALTH**SCHEDULE T – PREMIUMS AND OTHER CONSIDERATIONS****ALLOCATED BY STATES AND TERRITORIES**

Premiums are reported on a written basis, gross of reinsurance.

Written premium is defined as the contractually determined amount charged by the reporting entity to the policyholder for the effective period of the contract based on the expectation of risk, policy benefits, and expenses associated with the coverage provided by the terms of the insurance contract. For health contracts without fixed contract periods, premiums written will be equal to the amount collected during the reporting period plus uncollected premiums at the end of the period less uncollected premiums at the beginning of the period.

All premium adjustments (both increases and decreases), including but not limited to Affordable Care Act (ACA) premium adjustments related to the risk adjustment program, shall be allocated as premium in the respective jurisdiction.

Column 1 – Active Status

Use the following codes to identify the reporting entity's status for each state or territory reported in the schedule as of the end of the reporting period. Enter the code that applies to the reporting entity's status in the state or territory. Each line must have an entry in order to subtotal Footnote (a).

L – Licensed or Chartered	(Licensed Insurance Carrier and Domiciled Risk Retention Groups referred to in some states as admitted.)
R – Registered	(Non-domiciled Risk Retention Groups)
E – Eligible	(Reporting Entities eligible or approved to write Surplus Lines in the state. In some states referred to as nonadmitted.)
Q – Qualified	(Qualified or Accredited Reinsurer)
<u>S – Suspended</u>	<u>(State licensing status of final and public suspension)</u>
N – None of the above	(Not allowed to write business in the state or none of the above codes apply)

ANNUAL STATEMENT INSTRUCTIONS – LIFE/FRATERNAL**SCHEDULE T – PREMIUMS AND ANNUITY CONSIDERATIONS****ALLOCATED BY STATES AND TERRITORIES**

This schedule is intended to exhibit the amount of premium and annuity considerations, and deposit-type contracts allocated to each state. For Life Companies only, this Schedule also provides: (a) the starting point for the calculation of state premium taxes, and (b) the starting point for the calculation of premium-based, state guaranty association assessments. (The basis for such assessments is developed in the Life, Health, and Annuity Guaranty Association Assessable Premium Exhibit, not in Schedule T.) See the instructions to the Life, Health, and Annuity Guaranty Association Assessable Premium Exhibit for allocated and unallocated annuities reported in Columns 3, 5, and 7.

Report premiums and annuity considerations for life and health contracts and deposit-type contracts for direct business. Exclude contract proceeds left with the reporting entity, such as amounts for supplemental contracts, dividend or refund accumulations and other similar items. Dividends or refunds on contracts that are used to pay renewal life and accident and health insurance premiums or annuity considerations should be included in the amounts allocated to the states and territories in Columns 2, 3, 4, and 5.

All premium adjustments (both increases and decreases), including but not limited to Affordable Care Act (ACA) premium adjustments related to the risk adjustment program, shall be allocated as premium in the respective jurisdiction.

Refer to *SSAP No. 50—Classifications of Insurance or Managed Care Contracts* for life, accident and health and deposit-type contract definitions, *SSAP No. 51—Life Contracts* and *SSAP No. 52—Deposit-Type Contracts* for accounting guidance.

Column 1 – Active Status

Use the following codes to identify the reporting entity's status for each state or territory reported in the schedule as of the end of the reporting period. Enter the code that applies to the reporting entity's status in the state or territory. Each line must have an entry in order to subtotal Footnote (a).

- | | |
|---------------------------|---|
| L – Licensed or Chartered | (Licensed Insurance Carrier and Domiciled Risk Retention Groups referred to in some states as admitted.) |
| R – Registered | (Non-domiciled Risk Retention Groups) |
| E – Eligible | (Reporting Entities eligible or approved to write Surplus Lines in the state. In some states referred to as nonadmitted.) |
| Q – Qualified | (Qualified or Accredited Reinsurer) |
| <u>S – Suspended</u> | <u>(State licensing status of final and public suspension)</u> |
| N – None of the above | (Not allowed to write business in the state or none of the above codes apply) |

ANNUAL STATEMENT INSTRUCTIONS – PROPERTY**ALLOCATED BY STATES AND TERRITORIES**

This schedule is intended to report premiums, losses, and other items allocated to each state or territory during the current reporting period, regardless of the reporting entity's license status in that state or territory. Allocation of premiums and the other items reported on this schedule should be based on the physical location of the insured risk (except individual and group health insurance). Amounts reported as losses should be assigned to the state in which the associated premium has been allocated.

All U.S. business must be allocated by state regardless of license status.

All premium adjustments (both increases and (decreases)), including but not limited to Affordable Care Act (ACA) premium adjustments related to the risk adjustment program, shall be allocated as premium in the respective jurisdiction.

Column 1 – Active Status

Use the following codes to identify the reporting entity's status for each state or territory reported in the schedule as of the end of the reporting period. Enter the code that applies to the reporting entity's status in the state or territory. Each line must have an entry in order to subtotal Footnote (a).

- | | |
|---------------------------|---|
| L – Licensed or Chartered | (Licensed Insurance Carrier and Domiciled Risk Retention Groups referred to in some states as admitted.) |
| R – Registered | (Non-domiciled Risk Retention Groups) |
| E – Eligible | (Reporting Entities eligible or approved to write Surplus Lines in the state (other than their state of domicile – see DSLI). In some states referred to as nonadmitted.) |
| Q – Qualified | (Qualified or Accredited Reinsurer) |
| D – DSLI | (Domestic Surplus Lines Insurer (DSLI) – Reporting Entities authorized to write Surplus Lines in the state of domicile) |
| <u>S – Suspended</u> | <u>(State licensing status of final and public suspension)</u> |
| N – None of the above | (Not allowed to write business in the state or none of the above codes apply) |

ANNUAL STATEMENT INSTRUCTIONS – TITLE**SCHEDULE T – EXHIBIT OF PREMIUMS WRITTEN****BY STATES AND TERRITORIES**

✕	Detail Eliminated To Conserve Space				✕
Column 1	–	Active Status			

Use the following codes to identify the reporting entity's status for each state or territory reported in the schedule as of the end of the reporting period. Enter the code that applies to the reporting entity's status in the state or territory. Each line must have an entry in order to subtotal Footnote (a).

- | | |
|---------------------------|---|
| L – Licensed or Chartered | (Licensed Insurance Carrier and Domiciled Risk Retention Groups referred to in some states as admitted.) |
| R – Registered | (Non-domiciled Risk Retention Groups) |
| E – Eligible | (Reporting Entities eligible or approved to write Surplus Lines in the state. In some states referred to as nonadmitted.) |
| Q – Qualified | (Qualified or Accredited Reinsurer) |
| <u>S – Suspended</u> | <u>(State licensing status of final and public suspension)</u> |
| N – None of the above | (Not allowed to write business in the state or none of the above codes apply) |

QUARTERLY STATEMENT INSTRUCTIONS – HEALTH**SCHEDULE T – PREMIUMS AND OTHER CONSIDERATIONS****CURRENT YEAR TO DATE – ALLOCATED BY STATES AND TERRITORIES**

All U.S. business must be allocated by state regardless of license status. Premiums are reported on a year-to-date written basis, gross of reinsurance.

Written premium is defined as the contractually determined amount charged by the reporting entity to the policyholder for the effective period of the contract based on the expectation of risk, policy benefits and expenses associated with the coverage provided by the terms of the insurance contract. For health contracts without fixed contract periods, premiums written will be equal to the amount collected during the reporting period plus uncollected premiums at the end of the period less uncollected premiums at the beginning of the period.

All premium adjustments (both increases and decreases), including but not limited to Affordable Care Act (ACA) premium adjustments related to the risk adjustment program, shall be allocated as premium in the respective jurisdiction.

Columns 2
thru 10

– Direct Business Only Year to Date

Display year-to-date direct premiums written by state.

Include: Gross premiums, including policy and membership fees, less return premiums and premiums on policies not taken.

Column 1

– Active Status

Use the following codes to identify the reporting entity's status for each state or territory reported in the schedule as of the end of the reporting period. Enter the code that applies to the reporting entity's status in the state or territory. Each line must have an entry in order to subtotal Footnote (a).

L – Licensed or Chartered	(Licensed Insurance Carrier and Domiciled Risk Retention Groups referred to in some states as admitted.)
R – Registered	(Non-domiciled Risk Retention Groups)
E – Eligible	(Reporting Entities eligible or approved to write Surplus Lines in the state. In some states referred to as nonadmitted.)
Q – Qualified	(Qualified or Accredited Reinsurer)
<u>S – Suspended</u>	<u>(State licensing status of final and public suspension)</u>
N – None of the above	(Not allowed to write business in the state or none of the above codes apply)

QUARTERLY STATEMENT INSTRUCTIONS – LIFE/FRATERNAL**SCHEDULE T – PREMIUMS AND ANNUITY CONSIDERATIONS****CURRENT YEAR TO DATE – ALLOCATED BY STATES AND TERRITORIES**

This schedule is intended to exhibit the amount of premium and annuity considerations, and deposit-type contracts allocated to each state. All U.S. business must be allocated by state regardless of license status. Report year-to-date premiums and annuity considerations for life and accident and health contracts and deposit-type contracts for direct business. Exclude contract proceeds left with the reporting entity, such as amounts for supplemental contracts, dividend or refund accumulations and other similar items. Dividends or refunds on contracts that are used to pay renewal life and accident and health insurance premiums or annuity considerations should be included in the amounts allocated to the states and territories in Columns 2, 3, 4 and 5.

All premium adjustments (both increases and decreases), including but not limited to Affordable Care Act (ACA) premium adjustments related to the risk adjustment program, shall be allocated as premium in the respective jurisdiction.

Refer to *SSAP No. 50—Classifications of Insurance or Managed Care Contracts*, for life, accident and health and deposit-type contract definitions; *SSAP No. 51—Life Contracts*; and *SSAP No. 52—Deposit-Type Contracts*, for accounting guidance.

Column 1 – Active Status

Use the following codes to identify the reporting entity's status for each state or territory reported in the schedule as of the end of the reporting period. Enter the code that applies to the reporting entity's status in the state or territory. Each line must have an entry in order to subtotal Footnote (a).

L – Licensed or Chartered	(Licensed Insurance Carrier and Domiciled Risk Retention Groups referred to in some states as admitted.)
R – Registered	(Non-domiciled Risk Retention Groups)
E – Eligible	(Reporting Entities eligible or approved to write Surplus Lines in the state. In some states referred to as nonadmitted.)
Q – Qualified	(Qualified or Accredited Reinsurer)
<u>S – Suspended</u>	<u>(State licensing status of final and public suspension)</u>
N – None of the above	(Not allowed to write business in the state or none of the above codes apply)

QUARTERLY STATEMENT INSTRUCTIONS – PROPERTY**SCHEDULE T – EXHIBIT OF PREMIUMS WRITTEN****CURRENT YEAR TO DATE – ALLOCATED BY STATES AND TERRITORIES**

This schedule is intended to report premiums, losses and other items allocated to each state or territory during the current reporting period, regardless of the reporting entity's license status in that state or territory. Allocation of premiums and the other items reported on this schedule should be based on the physical location of the insured risk (except individual and group health insurance). Amounts reported as losses should be assigned to the state in which the associated premium has been allocated.

All U.S. business must be allocated by state regardless of license status.

All premium adjustments (both increases and decreases), including but not limited to Affordable Care Act (ACA) premium adjustments related to the risk adjustment program, shall be allocated as premium in the respective jurisdiction.

Column 1 – Active Status

Use the following codes to identify the reporting entity's status for each state or territory reported in the schedule as of the end of the reporting period. Enter the code that applies to the reporting entity's status in the state or territory. Each line must have an entry in order to subtotal Footnote (a).

L – Licensed or Chartered	(Licensed Insurance Carrier and Domiciled Risk Retention Groups referred to in some states as admitted.)
R – Registered	(Non-domiciled Risk Retention Groups)
E – Eligible	(Reporting Entities eligible or approved to write Surplus Lines in the state (other than their state – see DSLI). In some states referred to as nonadmitted.)
Q – Qualified	(Qualified or Accredited Reinsurer)
D – DSLI	(Domestic Surplus Lines Insurer (DSLI) – Reporting Entities authorized to write Surplus Lines in the state of domicile)
<u>S – Suspended</u>	<u>(State licensing status of final and public suspension)</u>
N – None of the above	(Not allowed to write business in the state or none of the above codes apply)

QUARTERLY STATEMENT INSTRUCTIONS – TITLE**SCHEDULE T – EXHIBIT OF PREMIUMS WRITTEN****CURRENT YEAR TO DATE – BY STATES AND TERRITORIES**

All U.S. business must be reported by state regardless of license status.

Column 1 – Active Status

Use the following codes to identify the reporting entity's status for each state or territory reported in the schedule as of the end of the reporting period. Enter the code that applies to the reporting entity's status in the state or territory. Each line must have an entry in order to subtotal Footnote (a).

L – Licensed or Chartered	(Licensed Insurance Carrier and Domiciled Risk Retention Groups referred to in some states as admitted.)
R – Registered	(Non-domiciled Risk Retention Groups)
E – Eligible	(Reporting Entities eligible or approved to write Surplus Lines in the state. In some states referred to as nonadmitted.)
Q – Qualified	(Qualified or Accredited Reinsurer)
<u>S – Suspended</u>	<u>(State licensing status of final and public suspension)</u>
N – None of the above	(Not allowed to write business in the state or none of the above codes apply)

ANNUAL STATEMENT BLANK – HEALTH**SCHEDULE T – PREMIUMS AND OTHER CONSIDERATIONS**
Allocated by States and Territories

===== **Detail Eliminated To Conserve Space** =====

(a) Active Status Counts:

- | | | | |
|---|-------|--|-------|
| 1. L – Licensed or Chartered – Licensed insurance carrier or domiciled RRG | _____ | 4. Q – Qualified – Qualified or accredited reinsurer | _____ |
| 2. R – Registered – Non-domiciled RRGs | _____ | 5. S – Suspended – State licensing status of final and public suspension | _____ |
| 3. E – Eligible – Reporting entities eligible or approved to write surplus lines in the state | _____ | 5g. N – None of the above – Not allowed to write business in the state | _____ |

(b) Explanation of basis of allocation by states, premiums by state, etc.

ANNUAL STATEMENT BLANK – LIFE/FRATERNAL**SCHEDULE T – PREMIUMS AND ANNUITY CONSIDERATIONS**
Allocated by States and Territories

===== **Detail Eliminated To Conserve Space** =====

(a) Active Status Counts:

- | | | | |
|---|-------|--|-------|
| 1. L – Licensed or Chartered – Licensed insurance carrier or domiciled RRG | _____ | 4. Q – Qualified – Qualified or accredited reinsurer | _____ |
| 2. R – Registered – Non-domiciled RRGs | _____ | 5. S – Suspended – State licensing status of final and public suspension | _____ |
| 3. E – Eligible – Reporting entities eligible or approved to write surplus lines in the state | _____ | 5g. N – None of the above – Not allowed to write business in the state | _____ |

(b) Explanation of basis of allocation by states, etc., of premiums and annuity considerations

(c) Column 4 should balance with Exhibit 1, Lines 6.4, 10.4 and 16.4, Col.6, or with Schedule H, Part 1, Column 1, Line 1 indicate which: _____.

ANNUAL STATEMENT BLANK – PROPERTY**SCHEDULE T – EXHIBIT OF PREMIUMS WRITTEN**
Allocated By States And Territories

===== **Detail Eliminated To Conserve Space** =====

(a) Active Status Counts:

- | | | | |
|--|-------|---|-------|
| 1. L – Licensed or Chartered – Licensed insurance carrier or domiciled RRG | _____ | 4. Q – Qualified – Qualified or accredited reinsurer | _____ |
| 2. R – Registered – Non-domiciled RRGs | _____ | 5. D – Domestic Surplus Lines Insurer (DSL) – Reporting entities authorized to write surplus lines in the state of domicile. | _____ |
| 3. E – Eligible – Reporting entities eligible or approved to write surplus lines in the state (other than their state of domicile – See DSL) | _____ | 6. S – Suspended – State licensing status of final and public suspension | _____ |
| 4. Q – Qualified – Qualified or accredited reinsurer | _____ | 26. N – None of the above – Not allowed to write business in the state | _____ |

(b) Explanation of basis of allocation of premiums by states, etc.

ANNUAL STATEMENT BLANK – TITLE**SCHEDULE T – EXHIBIT OF PREMIUMS WRITTEN**
By States and Territories

===== **Detail Eliminated To Conserve Space** =====

(a) Active Status Counts:

- | | | | |
|---|-------|--|-------|
| 1. L – Licensed or Chartered – Licensed insurance carrier or domiciled RRG | _____ | 4. Q – Qualified – Qualified or accredited reinsurer | _____ |
| 2. R – Registered – Non-domiciled RRGs | _____ | 5. S – Suspended – State licensing status of final and public suspension | _____ |
| 3. E – Eligible – Reporting entities eligible or approved to write surplus lines in the state | _____ | 5g. N – None of the above – Not allowed to write business in the state | _____ |

(b) Each type of rate must be coded with a combination of the five activity codes (R, S, X, C, and/or E) listed in the instructions. Use the code combination corresponding to the state's statutory definitions of title insurance premium. If more than one combination of activities is indicated in the statutory definition, all relevant combinations must be listed. See the Schedule T instructions.

QUARTERLY STATEMENT BLANK – HEALTH**SCHEDULE T – PREMIUMS AND OTHER CONSIDERATIONS**
Current Year to Date – Allocated by States and Territories**Detail Eliminated To Conserve Space**

(a) Active Status Counts:

- | | | | |
|---|-------|---|-------|
| 1. L – Licensed or Chartered - Licensed insurance carrier or domiciled RRG | _____ | 4. Q – Qualified - Qualified or accredited reinsurer | _____ |
| 2. R – Registered - Non-domiciled RRGs | _____ | 5. S – Suspended – State licensing status of final and public suspension | _____ |
| 3. E – Eligible - Reporting entities eligible or approved to write surplus lines in the state ... | _____ | 6. N – None of the above – Not allowed to write business in the state | _____ |

QUARTERLY STATEMENT BLANK – LIFE/FRATERNAL**SCHEDULE T – PREMIUMS AND ANNUITY CONSIDERATIONS**
Current Year To Date - Allocated by States and Territories**Detail Eliminated To Conserve Space**

(a) Active Status Counts:

- | | | | |
|---|-------|---|-------|
| 1. L – Licensed or Chartered - Licensed insurance carrier or domiciled RRG | _____ | 4. Q – Qualified - Qualified or accredited reinsurer | _____ |
| 2. R – Registered - Non-domiciled RRGs | _____ | 5. S – Suspended – State licensing status of final and public suspension | _____ |
| 3. E – Eligible - Reporting entities eligible or approved to write surplus lines in the state | _____ | 6. N – None of the above – Not allowed to write business in the state | _____ |

QUARTERLY STATEMENT BLANK – PROPERTY**SCHEDULE T – EXHIBIT OF PREMIUMS WRITTEN**
Current Year to Date – Allocated by States and Territories**Detail Eliminated To Conserve Space**

(a) Active Status Counts:

- | | | | |
|--|-------|---|-------|
| 1. L – Licensed or Chartered - Licensed insurance carrier or domiciled RRG | _____ | 4. Q – Qualified – Qualified or accredited reinsurer | _____ |
| 2. R – Registered - Non-domiciled RRGs | _____ | 5. D – Domestic Surplus Lines Insurer (DSL) – Reporting entities authorized to write surplus lines in the state of domicile. | _____ |
| 3. E – Eligible - Reporting entities eligible or approved to write surplus lines in the state (other than their state of domicile – See DSL) | _____ | 6. S – Suspended – State licensing status of final and public suspension | _____ |
| 4. Q – Qualified - Qualified or accredited reinsurer | _____ | 7. N – None of the above – Not allowed to write business in the state | _____ |

QUARTERLY STATEMENT BLANK – TITLE**SCHEDULE T – EXHIBIT OF PREMIUMS WRITTEN**
Current Year to Date – By States and Territories**Detail Eliminated To Conserve Space**

(a) Active Status Counts:

- | | | | |
|---|-------|---|-------|
| 1. L – Licensed or Chartered - Licensed insurance carrier or domiciled RRG | _____ | 4. Q – Qualified - Qualified or accredited reinsurer | _____ |
| 2. R – Registered - Non-domiciled RRGs | _____ | 5. S – Suspended – State licensing status of final and public suspension | _____ |
| 3. E – Eligible - Reporting entities eligible or approved to write surplus lines in the state | _____ | 6. N – None of the above – Not allowed to write business in the state | _____ |

This page intentionally left blank.

NAIC BLANKS (E) WORKING GROUP

Blanks Agenda Item Submission Form

DATE: _____		FOR NAIC USE ONLY	
CONTACT PERSON: _____ TELEPHONE: _____ EMAIL ADDRESS: _____ ON BEHALF OF: _____ NAME: <u>Dale Bruggeman</u> TITLE: <u>Chair SAPWG</u> AFFILIATION: <u>Ohio Department of Insurance</u> ADDRESS: <u>50W. Town St., 3rd Fl., Ste. 300</u> <u>Columbus, OH 43215</u>	Agenda Item # <u>2025-20BWG</u> Year <u>2026</u> Changes to Existing Reporting <input type="checkbox"/> [X] New Reporting Requirement <input type="checkbox"/> []		
	REVIEWED FOR ACCOUNTING PRACTICES AND PROCEDURES IMPACT		
	No Impact <input type="checkbox"/> [X] Modifies Required Disclosure <input type="checkbox"/> []		
	Is there data being requested in this proposal which is available elsewhere in the Annual/Quarterly Statement? <input type="checkbox"/> [No] <i>***If Yes, complete question below***</i>		
	DISPOSITION		
	<input type="checkbox"/> [] Rejected For Public Comment <input type="checkbox"/> [] Referred To Another NAIC Group <input type="checkbox"/> [] Received For Public Comment <input type="checkbox"/> [] Adopted Date _____ <input type="checkbox"/> [] Rejected Date _____ <input type="checkbox"/> [] Deferred Date _____ <input type="checkbox"/> [] Other (Specify) _____		

BLANK(S) TO WHICH PROPOSAL APPLIES

- | | | |
|---|---|---|
| <input checked="" type="checkbox"/> [X] ANNUAL STATEMENT | <input checked="" type="checkbox"/> [X] INSTRUCTIONS | <input type="checkbox"/> [] CROSSCHECKS |
| <input type="checkbox"/> [] QUARTERLY STATEMENT | <input checked="" type="checkbox"/> [X] BLANK | |
| <input checked="" type="checkbox"/> [X] Life, Accident & Health/Fraternal | <input checked="" type="checkbox"/> [X] Separate Accounts | <input checked="" type="checkbox"/> [X] Title |
| <input checked="" type="checkbox"/> [X] Property/Casualty | <input type="checkbox"/> [] Protected Cell | <input type="checkbox"/> [] Other _____ |
| <input checked="" type="checkbox"/> [X] Health | <input type="checkbox"/> [] Health (Life Supplement) | <input type="checkbox"/> [] Life (Health Supplement) |

Anticipated Effective Date: Annual 2026**IDENTIFICATION OF ITEM(S) TO CHANGE**

Update Schedule D, Part 6, Section 1 reporting categories and Asset Valuation Reserve lines to update the classification of investment subsidiaries.

REASON, JUSTIFICATION FOR AND/OR BENEFIT OF CHANGE**

This proposal updates investment subsidiary categories due to questions on the classification of investments as "investment subsidiaries" on Schedule D, Part 6, Section 1 and Asset Valuation Reserve. (SAPWG Ref #2024-21)

*****IF THE DATA IS AVAILABLE ELSEWHERE IN THE ANNUAL/QUARTERLY STATEMENT, PLEASE NOTE WHY IT IS REQUIRED FOR THIS PROPOSAL*****

NAIC STAFF COMMENTS

Comment on Effective Reporting Date: _____

Other Comments:

** This section must be completed on all forms.

Revised 11/17/2022

ANNUAL STATEMENT INSTRUCTIONS – LIFE/FRATERNAL, PROPERTY, HEALTH & TITLE**SCHEDULE D – PART 6 – SECTION 1****VALUATION OF SHARES OF SUBSIDIARY, CONTROLLED OR AFFILIATED COMPANIES**

If a reporting entity has any common stock or preferred stock reported for any of the following required categories or subcategories, it shall report the subtotal amount of the corresponding category or subcategory, with the specified subtotal line number appearing in the same manner and location as the pre-printed total or grand total line and number:

<u>Category</u>	<u>Line Number</u>
Preferred Stocks:	
Parent	0199999
U.S. Property & Casualty Insurer	0299999
U.S. Life Insurer	0399999
U.S. Health Entity #.....	0499999
Alien Insurer	0599999
Non-Insurer Which Controls Insurer	0699999
*Investment Subsidiary	0799999
Other Affiliates	0899999079999
Subtotals – Preferred Stocks	0999999089999
Common Stocks:	
Parent	1099999099999
U.S. Property & Casualty Insurer	1199999109999
U.S. Life Insurer	1299999119999
U.S. Health Entity #.....	1399999129999
Alien Insurer	1499999139999
Non-Insurer Which Controls Insurer	1599999149999
*Investment Subsidiary	1699999
Other Affiliates	1799999159999
Subtotals – Common Stocks	1899999169999
Totals – Preferred and Common Stocks	1999999179999

– Include in this category any health entities that file the Health Risk-Based Capital formula.

*NOTE: Investment Subsidiary shall mean any subsidiary, other than a holding company, engaged or organized primarily in the ownership and management of investments for the reporting entity. An investment subsidiary shall not include any broker-dealer or a money management fund managing funds other than those of the parent company. The following criteria are applicable:

1. 95% or more of the investment subsidiary's assets would qualify as admitted assets;
2. The investment subsidiary's total liabilities are 5% or less of total assets;
3. Combining the pro-rata ownership shares of the assets of all the investment subsidiaries with the owning reporting entity's assets does not violate any state requirements concerning diversification of investments or limitations on investments in a single entity; and

4. ~~The investment subsidiary's book/adjusted carrying value does not exceed the imputed value on a statutory accounting basis. If the book/adjusted carrying value does exceed the imputed statutory value, the reporting entity may either nonadmit the excess or categorize such subsidiary in the "All Other Affiliates" category.~~



Detail Eliminated To Conserve Space



ANNUAL STATEMENT INSTRUCTIONS – LIFE/FRATERNAL**ASSET VALUATION RESERVE**

This exhibit and its supporting calculations are designed to address the non-interest-related (default) and equity risks of the company's assets by calculating a basic contribution, a reserve objective and a maximum reserve amount and controlling the flow of the reserve from/into surplus. These instructions cover the Asset Valuation Reserve (AVR) for both the General Account Statement and the Separate Account Statement. If an AVR is required for investments in the Separate Accounts Statement, it is combined with the General Account AVR and accounted for in the General Accounts statement. Worksheets supporting the separate accounts portion of the reserve are included with the Separate Accounts Statement. The criteria for determining when an AVR is required for separate accounts are described in the Separate Accounts AVR Worksheet instructions.

**Detail Eliminated To Conserve Space**

Lines 5

through 14 ———— ~~Subsidiary, Controlled or Affiliated Common Stock—Investment Subsidiaries~~

~~Report the book/adjusted carrying value of all common stocks owned in an investment subsidiary or that portion of the book/adjusted carrying value of holding company subsidiaries that represents investments in investment subsidiaries in Column 1, any related party encumbrances on these common stocks in Column 2, and any third party encumbrances on these common stocks in Column 3. If a portion of the book/adjusted carrying value of a holding company subsidiary is reflected in Column 1, the debt of that holding company subsidiary should be reflected in Columns 2 and 3. However, the total holding company debt to be reflected in Columns 2 and 3 should not exceed the aggregate book/adjusted carrying value of any investment subsidiaries on the holding company subsidiary books. (An investment subsidiary is any subsidiary, other than a holding company subsidiary, engaged or organized to engage primarily in the ownership and management of investments authorized as investments for the reporting entity. A broker-dealer or money management firm that manages outside funds is not an investment subsidiary. This definition is intended to be identical to the investment subsidiary definition for Risk-Based Capital (RBC) purposes and will be amended if the RBC definition is changed.) Allocate the common stock value in Column 1 and the encumbrances in Columns 2 and 3 among Lines 5 through 14 based on the nature of the underlying investment held by the investment subsidiary. Follow the Securities Valuation Office guidelines and categorize these assets as if the SVO had assigned a NAIC designation of 1 through 6, P1 through P6, or RP1 through RP6. Report the sum of Columns 1, 2, and 3 in Column 4.~~

~~For Lines 5 through 11, multiply the amount in Column 4 by the appropriate bond, preferred stock, or other fixed income instrument (excluding mortgage loans) reserve factors (as listed in Columns 5, 7 and 9 of the various sections of the Equity Component schedule) and report the products in Columns 6, 8 and 10, respectively.~~

~~For Line 12, multiply the amount in Column 4 by the reserve factors calculated for Columns 5, 7 and 9 (see instructions for Line 1 of this schedule) and report the products in Columns 6, 8 and 10, respectively.~~

~~For Line 13, multiply the amount in Column 4 by the reserve factors provided in Columns 5, 7 and 9 and report the products in Columns 6, 8 and 10, respectively.~~

~~For Line 14, multiply the amounts included in Column 4 by the reserve factors and breakdowns used for directly owned real estate and report the products in Columns 6, 8 and 10, respectively.~~

© 2025 National Association of Insurance Commissioners

5

2025-20BWG.docx

1. Total amount of goodwill nonadmitted \$.....

ANNUAL STATEMENT BLANK – LIFE/FRATERNAL AND SEPARATE ACCOUNTS

ASSET VALUATION RESERVE
BASIC CONTRIBUTION, RESERVE OBJECTIVE AND MAXIMUM RESERVE CALCULATIONS
EQUITY AND OTHER INVESTED ASSET COMPONENT

Line Number	NAIC Designation	Description	1	2	3	4	Basic Contribution		Reserve Objective		Maximum Reserve	
			Book/ Adjusted Carrying Value	Reclassify Related Party Encumbrances	Add Third Party Encumbrances	Balance for AVR Reserve Calculations (Cols. 1+2+3)	5 Factor	6 Amount (Cols. 4x5)	7 Factor	8 Amount (Cols. 4x7)	9 Factor	10 Amount (Cols. 4x9)
		COMMON STOCK										
1		Unaffiliated public.....		XXX	XXX	.....	0.0000	.....	0.1580 (a)	.....	0.1580 (a)	.....
2		Unaffiliated private.....		XXX	XXX	.....	0.0000	.....	0.1945	.....	0.1945	.....
3		Federal Home Loan Bank		XXX	XXX	.....	0.0000	.....	0.0061	.....	0.0097	.....
4		Affiliated life with AVR		XXX	XXX	.....	0.0000	.....	0.0000	.....	0.0000	.....
		Affiliated Investment Subsidiary:										
5		Fixed income exempt obligations					XXX		XXX		XXX	
6		Fixed income highest quality					XXX		XXX		XXX	
7		Fixed income high quality					XXX		XXX		XXX	
8		Fixed income medium quality					XXX		XXX		XXX	
9		Fixed income low quality					XXX		XXX		XXX	
10		Fixed income lower quality					XXX		XXX		XXX	
11		Fixed income in or near default					XXX		XXX		XXX	
12		Unaffiliated common stock public					0.0000		0.1580 (a)		0.1580 (a)	
13		Unaffiliated common stock private					0.0000		0.1945		0.1945	
14		Real estate					(b)		(b)		(b)	
15		Affiliated-certain other (See SVO Purposes & Procedures Manual)		XXX	XXX	.....	0.0000		0.1580		0.1580	
16		Affiliated - all other		XXX	XXX	.....	0.0000		0.1945		0.1945	
17		Total common stock (Sum of Lines 1 through 16)					XXX		XXX		XXX	
		REAL ESTATE										
18		Home office property (General Account only)					0.0000		0.0912		0.0912	
19		Investment properties					0.0000		0.0912		0.0912	
20		Properties acquired in satisfaction of debt					0.0000		0.1337		0.1337	
21		Total real estate (Sum of Lines 18 through 20)					XXX		XXX		XXX	
		OTHER INVESTED ASSETS										
		INVESTMENTS WITH THE UNDERLYING CHARACTERISTICS OF BONDS										
122		Exempt obligations		XXX	XXX	.....	0.0000		0.0000		0.0000	
132	1	Highest quality		XXX	XXX	.....	0.0005		0.0016		0.0033	
142	2	High quality		XXX	XXX	.....	0.0021		0.0064		0.0106	
152	3	Medium quality		XXX	XXX	.....	0.0099		0.0263		0.0376	
162	4	Low quality		XXX	XXX	.....	0.0245		0.0572		0.0817	
172	5	Lower quality		XXX	XXX	.....	0.0630		0.1128		0.1880	
182	6	In or near default		XXX	XXX	.....	0.0000		0.2370		0.2370	
192		Total with bond characteristics (Sum of Lines 122 through 182)		XXX	XXX		XXX		XXX		XXX	

ASSET VALUATION RESERVE (Continued)
BASIC CONTRIBUTION, RESERVE OBJECTIVE AND MAXIMUM RESERVE CALCULATIONS
EQUITY AND OTHER INVESTED ASSET COMPONENT

Line Number	NAIC Designation	Description	1 Book/ Adjusted Carrying Value	2 Reclassify Related Party Encumbrances	3 Add Third Party Encumbrances	4 Balance for AVR Reserve Calculations (Cols. 1+2+3)	Basic Contribution		Reserve Objective		Maximum Reserve	
							5 Factor	6 Amount (Cols.4x5)	7 Factor	8 Amount (Cols. 4x7)	9 Factor	10 Amount (Cols.4x9)
		INVESTMENTS WITH THE UNDERLYING CHARACTERISTICS OF PREFERRED STOCKS										
2030	1	Highest quality .....	.....	XXX	XXX	.....	0.0005	.....	0.0016	.....	0.0033	.....
2131	2	High quality .....	.....	XXX	XXX	.....	0.0021	.....	0.0064	.....	0.0106	.....
2232	3	Medium quality .....	.....	XXX	XXX	.....	0.0099	.....	0.0263	.....	0.0376	.....
2333	4	Low quality .....	.....	XXX	XXX	.....	0.0245	.....	0.0572	.....	0.0817	.....
2434	5	Lower quality .....	.....	XXX	XXX	.....	0.0630	.....	0.1128	.....	0.1880	.....
2535	6	In or near default .....	.....	XXX	XXX	.....	0.0000	.....	0.2370	.....	0.2370	.....
2636		Affiliated life with AVR .....	.....	XXX	XXX	.....	0.0000	.....	0.0000	.....	0.0000	.....
2737		Total with preferred stock characteristics (Sum of Lines 2030 through 2636)		XXX	XXX		XXX		XXX		XXX	
		INVESTMENTS WITH THE UNDERLYING CHARACTERISTICS OF MORTGAGE LOANS										
		In Good Standing Affiliated:										
2838		Mortgages – CM1 – highest quality .....	.....		XXX	.....	0.0011	.....	0.0057	.....	0.0074	.....
2939		Mortgages – CM2 – high quality .....	.....		XXX	.....	0.0040	.....	0.0114	.....	0.0149	.....
3040		Mortgages – CM3 – medium quality .....	.....		XXX	.....	0.0069	.....	0.0200	.....	0.0257	.....
3141		Mortgages – CM4 – low medium quality .....	.....		XXX	.....	0.0120	.....	0.0343	.....	0.0428	.....
3242		Mortgages – CM5 – low quality .....	.....		XXX	.....	0.0183	.....	0.0486	.....	0.0628	.....
3343		Residential mortgages – insured or guaranteed .....	.....		XXX	.....	0.0003	.....	0.0007	.....	0.0011	.....
3444		Residential mortgages – all other .....	.....	XXX	XXX	.....	0.0015	.....	0.0034	.....	0.0046	.....
3545		Commercial mortgages – insured or guaranteed .....	.....		XXX	.....	0.0003	.....	0.0007	.....	0.0011	.....
		Overdue, Not in Process Affiliated:										
3646		Farm mortgages .....	.....		XXX	.....	0.0480	.....	0.0868	.....	0.1371	.....
3747		Residential mortgages – insured or guaranteed .....	.....		XXX	.....	0.0006	.....	0.0014	.....	0.0023	.....
3848		Residential mortgages – all other .....	.....		XXX	.....	0.0029	.....	0.0066	.....	0.0103	.....
3949		Commercial mortgages – insured or guaranteed .....	.....		XXX	.....	0.0006	.....	0.0014	.....	0.0023	.....
4050		Commercial mortgages – all other .....	.....		XXX	.....	0.0480	.....	0.0868	.....	0.1371	.....
		In Process of Foreclosure Affiliated:										
4151		Farm mortgages .....	.....		XXX	.....	0.0000	.....	0.1942	.....	0.1942	.....
4252		Residential mortgages – insured or guaranteed .....	.....		XXX	.....	0.0000	.....	0.0046	.....	0.0046	.....
4353		Residential mortgages – all other .....	.....		XXX	.....	0.0000	.....	0.0149	.....	0.0149	.....
4454		Commercial mortgages – insured or guaranteed .....	.....		XXX	.....	0.0000	.....	0.0046	.....	0.0046	.....
4555		Commercial mortgages – all other .....	.....		XXX	.....	0.0000	.....	0.1942	.....	0.1942	.....
4656		Total affiliated (Sum of Lines 2838 through 4555)			XXX		XXX		XXX		XXX	
4757		Unaffiliated – in good standing with covenants .....	.....		XXX	.....	(c)	.....	(c)	.....	(c)	.....
		Unaffiliated – in good standing defeased with government securities .....	.....		XXX	.....	0.0011	.....	0.0057	.....	0.0074	.....
4858		Unaffiliated – in good standing primarily senior .....	.....		XXX	.....	0.0040	.....	0.0114	.....	0.0149	.....
4959		Unaffiliated – in good standing all other .....	.....		XXX	.....	0.0069	.....	0.0200	.....	0.0257	.....
5060		Unaffiliated – qverdue, not in process .....	.....		XXX	.....	0.0480	.....	0.0868	.....	0.1371	.....
5161		Unaffiliated – in process of foreclosure .....	.....		XXX	.....	0.0000	.....	0.1942	.....	0.1942	.....
5262		Total unaffiliated (Sum of Lines 4757 through 5262)			XXX		XXX		XXX		XXX	
5363		Total with mortgage loan characteristics (Lines 4656 + 5363)			XXX		XXX		XXX		XXX	

ASSET VALUATION RESERVE (Continued)
BASIC CONTRIBUTION, RESERVE OBJECTIVE AND MAXIMUM RESERVE CALCULATIONS
EQUITY AND OTHER INVESTED ASSET COMPONENT

Line Number	NAIC Designation	Description	1 Book/ Adjusted Carrying Value	2 Reclassify Related Party Encumbrances	3 Add Third Party Encumbrances	4 Balance for AVR Reserve Calculations (Cols. 1+2+3)	Basic Contribution		Reserve Objective		Maximum Reserve	
							5 Factor	6 Amount (Cols. 4x5)	7 Factor	8 Amount (Cols. 4x7)	9 Factor	10 Amount (Cols. 4x9)
INVESTMENTS WITH THE UNDERLYING CHARACTERISTICS OF COMMON STOCK												
5565		Unaffiliated public		XXX	XXX		0.0000		0.1580(a)		0.1580(a)	
5666		Unaffiliated private		XXX	XXX		0.0000		0.1945		0.1945	
5767		Affiliated life with AVR		XXX	XXX		0.0000		0.0000		0.0000	
5868		Affiliated certain other (See SVO Purposes & Procedures Manual).....		XXX	XXX		0.0000		0.1580		0.1580	
5969		Affiliated other - all other		XXX	XXX		0.0000		0.1945		0.1945	
6070		Total with common stock characteristics (Sum of Lines 5565 through 5969)		XXX	XXX		XXX		XXX		XXX	
INVESTMENTS WITH THE UNDERLYING CHARACTERISTICS OF REAL ESTATE												
6171		Home office property (General Account only)					0.0000		0.0912		0.0912	
6272		Investment properties					0.0000		0.0912		0.0912	
6373		Properties acquired in satisfaction of debt					0.0000		0.1337		0.1337	
6474		Total with real estate characteristics (Sum of Lines 6171 through 6473)					XXX		XXX		XXX	
INVESTMENTS IN TAX CREDIT STRUCTURES												
6575		Yield guaranteed state tax credit investments					0.0003		0.0006		0.0010	
6676		Qualifying federal tax credit investments					0.0063		0.0120		0.0190	
6777		Qualifying state tax credit investments.....					0.0063		0.0120		0.0190	
6878		Other tax credit investments.....					0.0273		0.0600		0.0975	
6979		Total tax credit investments (Sum of Lines 6575 through 6878)					XXX		XXX		XXX	
RESIDUAL TRANCHES OR INTERESTS												
7080		Bonds – unaffiliated		XXX	XXX		0.0000		0.1580		0.1580	
7181		Bonds – affiliated		XXX	XXX		0.0000		0.1580		0.1580	
7282		Common stock – unaffiliated.....		XXX	XXX		0.0000		0.1580		0.1580	
7383		Common stock – affiliated		XXX	XXX		0.0000		0.1580		0.1580	
7484		Preferred stock – unaffiliated		XXX	XXX		0.0000		0.1580		0.1580	
7585		Preferred stock – affiliated		XXX	XXX		0.0000		0.1580		0.1580	
7686		Real estate – unaffiliated					0.0000		0.1580		0.1580	
7787		Real estate – affiliated					0.0000		0.1580		0.1580	
7888		Mortgage loans – unaffiliated		XXX	XXX		0.0000		0.1580		0.1580	
7989		Mortgage loans – affiliated.....		XXX	XXX		0.0000		0.1580		0.1580	
8090		Other – unaffiliated		XXX	XXX		0.0000		0.1580		0.1580	
8191		Other – affiliated.....		XXX	XXX		0.0000		0.1580		0.1580	
8292		Total residual tranches or interests (Sum of Lines 7080 through 8191)					XXX		XXX		XXX	
SURPLUS NOTES AND CAPITAL NOTES												
8393	1	Highest quality		XXX	XXX		0.0005		0.0016		0.0033	
8494	2	High quality		XXX	XXX		0.0021		0.0064		0.0106	
8595	3	Medium quality.....		XXX	XXX		0.0099		0.0263		0.0376	
8696	4	Low quality.....		XXX	XXX		0.0245		0.0572		0.0817	
8797	5	Lower quality		XXX	XXX		0.0630		0.1128		0.1880	
8898	6	In or near default.....		XXX	XXX		0.0000		0.2370		0.2370	
8999		Total surplus notes and capital notes (Sum of Lines 8393 through 8898)		XXX	XXX		XXX		XXX		XXX	
ALL OTHER INVESTMENTS												
90100		NAIC 1 working capital finance investments		XXX			0.0000		0.0042		0.0042	
91101		NAIC 2 working capital finance investments		XXX			0.0000		0.0137		0.0137	
92102		Other invested assets - Schedule BA		XXX			0.0000		0.1580		0.1580	
93103		Other short-term invested assets - Schedule DA		XXX			0.0000		0.1580		0.1580	
94104		Total all other (Sum of Lines 90100 through 93103).....		XXX			XXX		XXX		XXX	
95105		Total other invested assets - Schedules BA & DA (Sum of Lines 1929, 2737, 5464, 6070, 6474, 6979, 8292, 8999 and 94104)					XXX		XXX		XXX	

- (a) Times the company's weighted average portfolio beta (Minimum .1215, Maximum .2431).
 (b) Determined using same factors and breakdowns used for directly owned real estate.
 (c) This will be the factor associated with the risk category determined in the company generated worksheet.

Blanks (E) Working Group
Editorial Revisions to the Blanks and Instructions
(presented at the November 5, 2025, Meeting)

Statement Type:

H = Health; **L/F** = Life/Fraternal Combined; **P/C** = Property/Casualty; **SA** = Separate Accounts; **T** = Title

Effective	Table Name	Description	Statement Type	Filing Type
2026	Schedule DL, Part 1 and 2	<p>CHANGE TO INSTRUCTION</p> <p>Update the quarterly Schedule DL Line Subtotal categories for asset-backed securities to match the Annual instructions.</p> <p>Asset-Backed Securities (Schedule D, Part 1, Section 2 type):</p> <p>Financial Asset-Backed Securities – Self-Liquidating</p> <p>Agency Residential Mortgage-Backed Securities – Guaranteed (Exempt from RBC).....1019999999</p> <p>Agency Commercial Mortgage-Backed Securities – Guaranteed (Exempt from RBC) .....1029999999</p> <p>Agency Residential Mortgage-Backed Securities – Not/Partially Guaranteed (Not Exempt from RBC) 1039999999</p> <p>Agency Commercial Mortgage-Backed Securities – Not/Partially Guaranteed (Not Exempt from RBC) 1049999999</p> <p>Non-Agency Residential Mortgage-Backed Securities (Unaffiliated) .....1059999999</p> <p>Non-Agency Residential Mortgage-Backed Securities (Affiliated) .....1069999999</p> <p>Non-Agency Commercial Mortgage-Backed Securities (Unaffiliated) .....1079999999</p> <p>Non-Agency Commercial Mortgage-Backed Securities (Affiliated).....1089999999</p> <p>Non-Agency – CLOs/CBOs/CDOs (Unaffiliated) .....1099999999</p> <p>Non-Agency – CLOs/CBOs/CDOs (Affiliated).....1109999999</p> <p>Other Financial Asset-Backed Securities – Self-Liquidating (Unaffiliated) .....1119999999</p> <p>Other Financial Asset-Backed Securities – Self-Liquidating (Affiliated) .....1129999999</p> <p><u>Subtotal Financial Asset-Backed Securities – Self-Liquidating .....1209999999</u></p> <p>Financial Asset-Backed Securities – Not Self-Liquidating</p> <p>Equity Backed Securities (Unaffiliated) .....1319999999</p> <p>Equity Backed Securities (Affiliated) .....1329999999</p> <p>Other Financial Asset-Backed Securities – Not Self-Liquidating (Unaffiliated) .....1339999999</p> <p>Other Financial Asset-Backed Securities – Not Self-Liquidating (Affiliated) .....1349999999</p> <p><u>Subtotal Asset-Backed Securities – Not Self-Liquidating .....1409999999</u></p> <p>Non-Financial Asset-Backed Securities – Practical Expedient</p> <p>Lease-Backed Securities - Practical Expedient (Unaffiliated) .....1519999999</p> <p>Lease-Backed Securities - Practical Expedient (Affiliated) .....1529999999</p> <p>Other Non-Financial Asset-Backed Securities – Practical Expedient (Unaffiliated) .....1539999999</p> <p>Other Non-Financial Asset-Backed Securities – Practical Expedient (Affiliated).....1549999999</p>	H, L/F, P/C, T, SA	Quarterly

Effective	Table Name	Description	Statement Type	Filing Type
		<u>Non-Financial Asset-Backed Securities – Practical Expedient.....1609999999</u> Non-Financial Asset-Backed Securities – Full Analysis Lease-Backed Securities - Full Analysis (Unaffiliated) .....1719999999 Lease-Backed Securities - Full Analysis (Affiliated) .....1729999999 Other Non-Financial Asset-Backed Securities – Full Analysis (Unaffiliated) .....1739999999 Other Non-Financial Asset-Backed Securities – Full Analysis (Affiliated).....1749999999 <u>Non-Financial Asset-Backed Securities – Full Analysis.....1809999999</u>		
2026	Sch. D, Part 3 & 4	CHANGE TO INSTRUCTION Update the Administrative Symbol List to include code “ER” in the NAIC Designation, NAIC Designation Modifier, and Administrative Symbol column. This administrative symbol was verified by the Securities Valuation Office and is in the P&P Manual of the Investment Analysis Office. For a list of valid designations see the valid designation lists on the Blanks Working Group webpage. NAIC Designation, NAIC Designation Modifier and SVO Administrative Symbol Column <i>*** Detail Eliminated to Conserve Space ***</i> SVO Administrative Symbol: Long Term Bond: Following are valid SVO Administrative Symbols for bonds. Refer to the P&P Manual for the application of these symbols. FE Filing Exempt <u>ER Securities with an excluded otherwise Eligible NAIC CRP Credit Rating(s)</u> <i>*** Detail Eliminated to Conserve Space ***</i> Preferred Stock: Following are valid SVO Administrative Symbols for preferred stock. Refer to the P&P Manual for the application of these symbols. FE Filing Exempt <u>ER Securities with an excluded otherwise Eligible NAIC CRP Credit Rating(s)</u>	H, L/F, P/C, T	Quarterly

Effective	Table Name	Description	Statement Type	Filing Type																																																																																																																																															
2026	Schedule D, Part 1A	<p>CHANGE TO INSTRUCTION</p> <p>Remove the 2025 reporting note that prior year columns do not need to be completed. This reporting note was only valid for 2025 reporting.</p> <p style="text-align: center;"><u>SCHEDULE D – PART 1A</u></p> <p style="text-align: center;"><u>QUALITY AND MATURITY DISTRIBUTION OF ALL BONDS OWNED DECEMBER 31</u> <u>BY MAJOR TYPE AND NAIC DESIGNATION</u></p> <p>The schedule summarizes the aggregate book/adjusted carrying value of all bond holdings, including those in Schedule DA and Schedule E, Part 2 by quality, designation, maturity, and bond categories. Include short-term and cash equivalent bonds in the category that most closely resembles their credit risk.</p> <p>Note: Prior Year Column 9 and 10 will not be available until 2026 reporting on all sections except Section 53. Columns 9 and 10, Section 53 for prior year data should be a summation of columns 1 through 6.</p>	H, L/F, P/C, T	Annual																																																																																																																																															
2026	Schedule, Part 1A	<p>CHANGE TO BLANK</p> <p>Update the Blank to all entry into the prior year column. This column was XXX'd out for 2025 reporting because it wasn't required to report prior year data the first year of reporting the bond project changes to the D1A.</p> <p style="text-align: center;">SCHEDULE D – PART 1A Quality and Maturity Distribution of All Bonds Owned December 31; at Book/Adjusted Carrying Values by Major Types of Issues and NAIC Designations</p> <table><tr><th></th><th>1</th><th>2</th><th>3</th><th>4</th><th>5</th><th>6</th><th>7</th><th>8</th><th>9</th><th>10</th><th>11</th><th>12</th></tr><tr><th></th><th>1 Year or Less</th><th>Over 1 Year Through 5 Years</th><th>Over 5 Years Through 10 Years</th><th>Over 10 Years Through 20 Years</th><th>Over 20 Years</th><th>No Maturity Date</th><th>Total Current Year</th><th>Col. 7 as a % of Line 52.7</th><th>Total from Col. 7 Prior Year</th><th>% From Col. 8 Prior Year</th><th>Total Publicly Traded</th><th>Total Privately Placed (a)</th></tr><tr><td>NAIC Designation</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td>1. U.S. Government Obligations</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td>1.1 NAIC 1</td><td></td><td></td><td></td><td></td><td></td><td>XXX</td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td>1.2 NAIC 2</td><td></td><td></td><td></td><td></td><td></td><td>XXX</td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td>1.3 NAIC 3</td><td></td><td></td><td></td><td></td><td></td><td>XXX</td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td>1.4 NAIC 4</td><td></td><td></td><td></td><td></td><td></td><td>XXX</td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td>1.5 NAIC 5</td><td></td><td></td><td></td><td></td><td></td><td>XXX</td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td>1.6 NAIC 6</td><td></td><td></td><td></td><td></td><td></td><td>XXX</td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td>1.7 Totals</td><td></td><td></td><td></td><td></td><td></td><td>XXX</td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> <p>***Detail Eliminated to Conserve Space***</p>		1	2	3	4	5	6	7	8	9	10	11	12		1 Year or Less	Over 1 Year Through 5 Years	Over 5 Years Through 10 Years	Over 10 Years Through 20 Years	Over 20 Years	No Maturity Date	Total Current Year	Col. 7 as a % of Line 52.7	Total from Col. 7 Prior Year	% From Col. 8 Prior Year	Total Publicly Traded	Total Privately Placed (a)	NAIC Designation													1. U.S. Government Obligations													1.1 NAIC 1						XXX							1.2 NAIC 2						XXX							1.3 NAIC 3						XXX							1.4 NAIC 4						XXX							1.5 NAIC 5						XXX							1.6 NAIC 6						XXX							1.7 Totals						XXX							H, L/F, P/C, T	Annual
	1	2	3	4	5	6	7	8	9	10	11	12																																																																																																																																							
	1 Year or Less	Over 1 Year Through 5 Years	Over 5 Years Through 10 Years	Over 10 Years Through 20 Years	Over 20 Years	No Maturity Date	Total Current Year	Col. 7 as a % of Line 52.7	Total from Col. 7 Prior Year	% From Col. 8 Prior Year	Total Publicly Traded	Total Privately Placed (a)																																																																																																																																							
NAIC Designation																																																																																																																																																			
1. U.S. Government Obligations																																																																																																																																																			
1.1 NAIC 1						XXX																																																																																																																																													
1.2 NAIC 2						XXX																																																																																																																																													
1.3 NAIC 3						XXX																																																																																																																																													
1.4 NAIC 4						XXX																																																																																																																																													
1.5 NAIC 5						XXX																																																																																																																																													
1.6 NAIC 6						XXX																																																																																																																																													
1.7 Totals						XXX																																																																																																																																													

Effective	Table Name	Description	Statement Type	Filing Type
2026	Sch. D, Part 1, Sect 1 & 2 Sch. D, Part 2, Sect 1	<p>CHANGE TO INSTRUCTION</p> <p>Update the Administrative Symbol List to include code “ER” in the NAIC Designation, NAIC Designation Modifier, and Administrative Symbol column. This administrative symbol was verified by the Securities Valuation Office and is in the P&P Manual of the Investment Analysis Office. For a list of valid designations see the valid designation lists on the Blanks Working Group webpage.</p> <p>NAIC Designation, NAIC Designation Modifier and SVO Administrative Symbol Column</p> <p><i>*** Detail Eliminated to Conserve Space ***</i></p> <p>SVO Administrative Symbol:</p> <p>Following are valid SVO Administrative Symbols for bonds. Refer to the P&P Manual for the application of these symbols.</p> <p>FE Filing Exempt</p> <p>ER Securities with an excluded otherwise Eligible NAIC CRP Credit Rating(s)</p>	H, L/F, P/C, T, SA	Annual
2026	Schedule D, Part 1, Sec. 1	<p>CHANGE TO INSTRUCTION</p> <p>Remove the references to mortgage-backed and loan-backed and structured securities from Column 14 & 31 on Schedule D, Part 1, Section 1. These types of securities are reported on Schedule D, Part 2, Section 2 and these references were inadvertently missed during the bond project updates.</p> <p>Column 14 – Effective Rate of Interest</p> <p>For issuer credit obligations, include the effective rate at which the purchase was made. For mortgage-backed/loan-backed and structured securities, report the effective yield used to value the security at the reporting date. The Effective Yield calculation should be modified for other-than-temporary impairments recognized.</p> <p>For SVO-Identified Bond Exchange Traded Funds, enter Zero (0).</p>	H, L/F, P/C, T, SA	Annual

Effective	Table Name	Description	Statement Type	Filing Type
		<p>Column 31 – Effective Date of Maturity</p> <p>On bonds purchased at a premium, the maturity date producing the lowest amortized value should be used. See SSAP No. 26—<i>Bonds</i>. For loaned-backed and structured securities, include the effective date of maturity that results from the estimated cash flows, incorporating appropriate prepayment assumptions. If call data does not affect the Effective Date of Maturity field, leave blank.</p>		
2026	Schedule DA Part 1	<p>CHANGE TO INSTRUCTION</p> <p>Remove the reference to mortgage-backed and loaned-backed and structured securities from Column 11 on Schedule DA, Part 1. These types of securities are not reported on Schedule DA and the reference was inadvertently missed during the bond project updates.</p> <p>Column 11 – Par Value</p> <p>Enter the par value of the bonds owned adjusted for repayment of principal. For mortgage-backed/loan-backed and structured securities, enter the par amount of principal to which the company has claim. For interest-only bonds without a principal amount on which the company has a claim, use a zero value. Enter the statement date par value for bonds with adjustable principal. An interest-only bond with a small par amount of principal would use that amount.</p>	H, L/F, P/C, T, SA	Annual

Effective	Table Name	Description	Statement Type	Filing Type
2026	Sch. D, Pt 1, Sect. 1 (Col. 21) Sch. D, Pt 1, Sect. 2 (Col. 22) Sch. D, Pt 2, Sect. 1 (Col. 21) Sch. D, Pt 2, Sect. 2 (Col. 18) Sch. D, Pt 3 (Col. 9) Sch. D, Pt 4 (Col. 21) Sch. D, Pt 5 (Col. 21) Sch. DA, Pt 1 (Col. 20) Sch. DB, Pt A, Sec. 1 (Col. 24) Sch. DB, Pt A, Sec. 2 (Col. 26) Sch. DB, Pt B, Sec. 1 (Col. 23) Sch. DB, Pt B, Sec. 2 (Col. 21) Sch. DB, Pt D, Sec. 1 (Col. 14) Sch. DB, Pt D, Sec. 2 (Col. 10) Sch. DB, Pt E (Col. 20) Sch. DL, Pt 1 & 2 (Col. 8) Sch. B, Pt 1 (Col. 16) Sch. B, Pt 2 (Col. 10) Sch. B, Pt 3 (Col. 19) Sch. BA, Pt 1 (Col. 21) Sch. BA, Pt 2 (Col. 12) Sch. BA, Pt 3 (Col. 21)	CHANGE TO INSTRUCTION Update the Investments Involving Related Parties Code 1 to add clarification on reporting. Blanks Working Group staff support and Securities Valuation Office staff added the clarifying language below to provide clarity on what should be reported for Code 1. <i>(Below is showing the update for Schedule D, Part 1, Section 1 but this update will be made throughout the quarterly and annual investment instructions)</i> Column 21 – Investments Involving Related Parties Required for all investments involving related parties including, but not limited to, those captured as affiliate investments. This disclosure intends to capture information on investments held that reflect interactions involving related parties, regardless of whether the related party meets the affiliate definition, or the reporting entity has received domiciliary state approval to disclaim control/affiliation. Enter one of the following codes to identify the role of the related party in the investment 1. Direct loan or direct investment (excluding securitizations) in a related party, for which the related party represents a direct credit exposure. <u>Note: Any security with Code 1 (direct or indirect credit exposure to a related party) does not qualify for filing exemption (including private letter ratings) per Part 3 of the Purposes and Procedures Manual of the Investment Analysis Office. The NAIC Designation for all securities with Related Part Code 1 must be assigned by the SVO.</u>	H, L/F, P/C, T, SA	Quarterly / Annual

Effective	Table Name	Description	Statement Type	Filing Type																																																																																				
2025	General Interrogatories	<div><div>CHANGE TO BLANK</div><div>Block totals in column "Assets Included in Asset-Adequacy Testing" for lines 2.71A9999 through 2.71F9999, as it is not a numeric column.</div><table><thead><tr><th>Product Identifier</th><th>Separate Account Assets</th><th>Risk Charges to General Account</th><th>Assets Included in Asset Adequacy Testing?</th></tr></thead><tbody><tr><td>2.71A0001 Pension risk transfer group annuities</td><td>\$</td><td>\$</td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td>2.71A9999 Total pension risk transfer group annuities</td><td></td><td></td><td>XXX</td></tr><tr><td>2.71B0001 All other group annuities</td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td>2.71B9999 Total all other group annuities</td><td></td><td></td><td>XXX</td></tr><tr><td>2.71C0001 Registered index linked annuities individual annuities</td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td>2.71C9999 Total registered index linked annuities individual annuities</td><td></td><td></td><td>XXX</td></tr><tr><td>2.71D0001 All other individual annuities</td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td>2.71D9999 Total all other individual annuities</td><td></td><td></td><td>XXX</td></tr><tr><td>2.71E0001 Life insurance</td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td>2.71E9999 Total life insurance</td><td></td><td></td><td>XXX</td></tr><tr><td>2.71F9999 Total all product types</td><td></td><td></td><td>XXX</td></tr></tbody></table></div>	Product Identifier	Separate Account Assets	Risk Charges to General Account	Assets Included in Asset Adequacy Testing?	2.71A0001 Pension risk transfer group annuities	\$	\$						2.71A9999 Total pension risk transfer group annuities			XXX	2.71B0001 All other group annuities												2.71B9999 Total all other group annuities			XXX	2.71C0001 Registered index linked annuities individual annuities												2.71C9999 Total registered index linked annuities individual annuities			XXX	2.71D0001 All other individual annuities												2.71D9999 Total all other individual annuities			XXX	2.71E0001 Life insurance												2.71E9999 Total life insurance			XXX	2.71F9999 Total all product types			XXX	SA	Annual
Product Identifier	Separate Account Assets	Risk Charges to General Account	Assets Included in Asset Adequacy Testing?																																																																																					
2.71A0001 Pension risk transfer group annuities	\$	\$																																																																																						
2.71A9999 Total pension risk transfer group annuities			XXX																																																																																					
2.71B0001 All other group annuities																																																																																								
2.71B9999 Total all other group annuities			XXX																																																																																					
2.71C0001 Registered index linked annuities individual annuities																																																																																								
2.71C9999 Total registered index linked annuities individual annuities			XXX																																																																																					
2.71D0001 All other individual annuities																																																																																								
2.71D9999 Total all other individual annuities			XXX																																																																																					
2.71E0001 Life insurance																																																																																								
2.71E9999 Total life insurance			XXX																																																																																					
2.71F9999 Total all product types			XXX																																																																																					

Effective	Table Name	Description	Statement Type	Filing Type																																																							
2026	Notes to Financial Statement	<p>CHANGE TO INSTRUCTION</p> <p>Remove the XXX from 05L1R for columns 6 and 7. This change matches what is shown in Life & Property instructions. This was updated for Annual 2025 with a late change that was posted to the BWG webpage under 2025 Instruction Revisions.</p> <table><tr><th></th><th>1</th><th>2</th><th>3</th><th>4</th><th>5</th><th>6</th><th>7</th><th>8</th><th>9</th><th>10</th></tr><tr><th>Restricted Asset Category</th><th>Total Gross (Admitted & Nonadmitted) Restricted from Current Year</th><th>Total Gross (Admitted & Nonadmitted) Restricted From Prior Year</th><th>Increase/ (Decrease) (1 minus 2)</th><th>Total Current Year Nonadmitted Restricted</th><th>Total Current Year Admitted Restricted (1 minus 4)</th><th>Gross (Admitted & Nonadmitted) Restricted to Total Assets (a)</th><th>Admitted Restricted to Total Admitted Assets (b)</th><th>Amount Reported in General Interrogatories</th><th>Difference from Note and GI</th><th>GI Ref</th></tr><tr><td>p. Assets held under <u>Modco</u> Reinsurance Agreements</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>XXX</td><td>XXX</td><td>XXX</td></tr><tr><td>q. Assets held under Funds Withheld Reinsurance Agreements</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>XXX</td><td>XXX</td><td>XXX</td></tr><tr><td>r. Total Restricted Assets (Sum of a through q)</td><td>\$</td><td>\$</td><td>\$</td><td>\$</td><td>\$</td><td>%</td><td>%</td><td>XXX</td><td>XXX</td><td>XXX</td></tr></table>		1	2	3	4	5	6	7	8	9	10	Restricted Asset Category	Total Gross (Admitted & Nonadmitted) Restricted from Current Year	Total Gross (Admitted & Nonadmitted) Restricted From Prior Year	Increase/ (Decrease) (1 minus 2)	Total Current Year Nonadmitted Restricted	Total Current Year Admitted Restricted (1 minus 4)	Gross (Admitted & Nonadmitted) Restricted to Total Assets (a)	Admitted Restricted to Total Admitted Assets (b)	Amount Reported in General Interrogatories	Difference from Note and GI	GI Ref	p. Assets held under <u>Modco</u> Reinsurance Agreements								XXX	XXX	XXX	q. Assets held under Funds Withheld Reinsurance Agreements								XXX	XXX	XXX	r. Total Restricted Assets (Sum of a through q)	\$	\$	\$	\$	\$	%	%	XXX	XXX	XXX	H, T	Quarterly
	1	2	3	4	5	6	7	8	9	10																																																	
Restricted Asset Category	Total Gross (Admitted & Nonadmitted) Restricted from Current Year	Total Gross (Admitted & Nonadmitted) Restricted From Prior Year	Increase/ (Decrease) (1 minus 2)	Total Current Year Nonadmitted Restricted	Total Current Year Admitted Restricted (1 minus 4)	Gross (Admitted & Nonadmitted) Restricted to Total Assets (a)	Admitted Restricted to Total Admitted Assets (b)	Amount Reported in General Interrogatories	Difference from Note and GI	GI Ref																																																	
p. Assets held under <u>Modco</u> Reinsurance Agreements								XXX	XXX	XXX																																																	
q. Assets held under Funds Withheld Reinsurance Agreements								XXX	XXX	XXX																																																	
r. Total Restricted Assets (Sum of a through q)	\$	\$	\$	\$	\$	%	%	XXX	XXX	XXX																																																	

Effective	Table Name	Description	Statement Type	Filing Type																																																								
2026	Notes to Financial Statement	<p>CHANGE TO INSTRUCTION</p> <p>For the illustration to Note 5L2, columns 5 and 6 need to be XXX'd out for the Amount of Total pledged under derivative contracts line because data shouldn't be entered in these fields. (This change is for columns 9 and 10 for Life/Fraternal and Property.)</p> <p>(2) Detail of Assets Pledged as Collateral Not Captured in Other Categories (Contracts that Share Similar Characteristics, Such as Reinsurance (excluding modco/FWH) and Derivatives, Are Reported in the Aggregate)</p> <table><tr><th></th><th>1</th><th>2</th><th>3</th><th>4</th><th>5</th><th>6</th></tr><tr><th>Description of Assets</th><th>Total Gross (Admitted & Nonadmitted) Restricted from Current Year</th><th>Total Gross (Admitted & Nonadmitted) Restricted From Prior Year</th><th>Increase/ (Decrease) (1 minus 2)</th><th>Total Current Year Admitted Restricted</th><th>Gross (Admitted & Nonadmitted) Restricted to Total Asset)</th><th>Admitted Restricted to Total Admitted Assets</th></tr><tr><td>.....</td><td>\$</td><td>\$</td><td>\$</td><td>\$</td><td>..... %</td><td>..... %</td></tr><tr><td>.....</td><td>.....</td><td>.....</td><td></td><td></td><td>.....</td><td>.....</td></tr><tr><td>.....</td><td>.....</td><td>.....</td><td></td><td></td><td>.....</td><td>.....</td></tr><tr><td>Total (a)</td><td>\$</td><td>\$</td><td>\$</td><td>\$</td><td>..... %</td><td>..... %</td></tr><tr><td>Amount of Total pledged under derivative contracts</td><td>\$</td><td>\$</td><td>\$</td><td>\$</td><td>XXX----- -%</td><td>XXX----- -%</td></tr><tr><td>Total Excluding Derivative Collateral (Total minus Amt of Total pledged under derivative contracts)</td><td>\$</td><td>\$</td><td>\$</td><td>\$</td><td>XXX</td><td>XXX</td></tr></table>		1	2	3	4	5	6	Description of Assets	Total Gross (Admitted & Nonadmitted) Restricted from Current Year	Total Gross (Admitted & Nonadmitted) Restricted From Prior Year	Increase/ (Decrease) (1 minus 2)	Total Current Year Admitted Restricted	Gross (Admitted & Nonadmitted) Restricted to Total Asset)	Admitted Restricted to Total Admitted Assets	\$	\$	\$	\$ % %	Total (a)	\$	\$	\$	\$ % %	Amount of Total pledged under derivative contracts	\$	\$	\$	\$	XXX----- -%	XXX----- -%	Total Excluding Derivative Collateral (Total minus Amt of Total pledged under derivative contracts)	\$	\$	\$	\$	XXX	XXX	H, L/F, P/C, T	Quarterly
	1	2	3	4	5	6																																																						
Description of Assets	Total Gross (Admitted & Nonadmitted) Restricted from Current Year	Total Gross (Admitted & Nonadmitted) Restricted From Prior Year	Increase/ (Decrease) (1 minus 2)	Total Current Year Admitted Restricted	Gross (Admitted & Nonadmitted) Restricted to Total Asset)	Admitted Restricted to Total Admitted Assets																																																						
.....	\$	\$	\$	\$ % %																																																						
.....																																																						
.....																																																						
Total (a)	\$	\$	\$	\$ % %																																																						
Amount of Total pledged under derivative contracts	\$	\$	\$	\$	XXX----- -%	XXX----- -%																																																						
Total Excluding Derivative Collateral (Total minus Amt of Total pledged under derivative contracts)	\$	\$	\$	\$	XXX	XXX																																																						
2026	Notes to Financial Statement	<p>CHANGE TO INSTRUCTION</p> <p>Add clarification to the Note 5L(4) crosscheck that compares back to the Assets page.</p> <p>* Sum of Column 1, 2, and 3 (Total of Collateral, Modco, FWH) divided by Asset Page, Line 26 (Column 1)</p> <p>** Sum of Column 1, 2, and 3 (Total of Collateral, Modco, FWH) divided by Asset Page, Line 26 (Column 3)</p>	H, T	Quarterly																																																								

Effective	Table Name	Description	Statement Type	Filing Type																								
2026	Notes to Financial Statement	<p>CHANGE TO INSTRUCTION</p> <p>Add clarification to the Note 5L(4) crosscheck that compares back to the Assets page.</p> <p>* k = <u>Sum of Column 1, 2, and 3 (Total of Collateral, Modco, FWH)</u> divided by Asset Page, Line 26 (Column 1) w = <u>Sum of Column 1, 2, and 3 (Total of Collateral, Modco, FWH)</u> divided by Asset Page, Line 27 (Column 1)</p> <p>** k = <u>Sum of Column 1, 2, and 3 (Total of Collateral, Modco, FWH)</u> divided by Asset Page, Line 26 (Column 3) w = <u>Sum of Column 1, 2, and 3 (Total of Collateral, Modco, FWH)</u> divided by Asset Page, Line 27 (Column 3)</p>	L/F	Quarterly																								
2026	Notes to Financial Statement	<p>CHANGE TO INSTRUCTION</p> <p>Add clarification to the Note 5L(4) crosscheck that compares back to the Assets page.</p> <p>* k = <u>Sum of Column 1, 2, and 3 (Total of Collateral, Modco, FWH)</u> divided by Asset Page, Line 26 (Column 1) w = <u>Sum of Column 1, 2, and 3 (Total of Collateral, Modco, FWH)</u> divided by Asset Page, Line 27 (Column 1)</p> <p>** k = <u>Sum of Column 1, 2, and 3 (Total of Collateral, Modco, FWH)</u> divided by Asset Page, Line 26 (Column 3) w = <u>Sum of Column 1, 2, and 3 (Total of Collateral, Modco, FWH)</u> divided by Asset Page, Line 27 (Column 3)</p>	P/C	Quarterly																								
2026	Notes to Financial Statement	<p>CHANGE TO INSTRUCTION</p> <p>Update the “#” Note for Column 2 for lines m, n, and o in Note 5L(4). This should not be a formula that adds the 3 lines together. Instead it should be a note on how to calculate Column 2 for each line.</p> <table><tr><td></td><td>1</td><td>2</td></tr><tr><td></td><td></td><td>% of Liability</td></tr><tr><td></td><td></td><td>to Total</td></tr><tr><td></td><td>Amount</td><td>Liabilities #</td></tr><tr><td>m. Recognized Obligation to Return Collateral Asset</td><td>\$</td><td>..... %</td></tr><tr><td>n. Recognized Obligation for Modco assets</td><td>\$</td><td>..... %</td></tr><tr><td>o. Recognized Obligation for FWH (excluding Modco) assets</td><td>\$</td><td>..... %</td></tr><tr><td>#</td><td colspan="2">m + n + o For lines m, n, and o, Column 2 equals Column 1 divided by Liability Page, Line 24 (Column 3)</td></tr></table>		1	2			% of Liability			to Total		Amount	Liabilities #	m. Recognized Obligation to Return Collateral Asset	\$ %	n. Recognized Obligation for Modco assets	\$ %	o. Recognized Obligation for FWH (excluding Modco) assets	\$ %	#	m + n + o For lines m, n, and o, Column 2 equals Column 1 divided by Liability Page, Line 24 (Column 3)		X, T	Quarterly / Annual
	1	2																										
		% of Liability																										
		to Total																										
	Amount	Liabilities #																										
m. Recognized Obligation to Return Collateral Asset	\$ %																										
n. Recognized Obligation for Modco assets	\$ %																										
o. Recognized Obligation for FWH (excluding Modco) assets	\$ %																										
#	m + n + o For lines m, n, and o, Column 2 equals Column 1 divided by Liability Page, Line 24 (Column 3)																											

Effective	Table Name	Description	Statement Type	Filing Type																											
2026	Notes to Financial Statement	<p>CHANGE TO INSTRUCTION</p> <p>Update the “#” Note for Column 2 for lines y thru dd in Note 5L(4). This should not be a formula that adds the 3 lines together. Instead it should be a note on how to calculate Column 2 for each line.</p> <table><thead><tr><th></th><th>1</th><th>2</th></tr><tr><th></th><th>Amount</th><th>% of Liability to Total Liabilities #</th></tr></thead><tbody><tr><td>y. Recognized Obligation to Return Collateral Asset (General Account)</td><td>\$</td><td>%</td></tr><tr><td>z. Recognized Obligation to Return Collateral Asset (Separate Account)</td><td>\$</td><td>%</td></tr><tr><td>aa. Recognized Obligation for Modco assets (General Account)</td><td>\$</td><td>%</td></tr><tr><td>bb. Recognized Obligation for Modco assets (Separate Account)</td><td>\$</td><td>%</td></tr><tr><td>cc. Recognized Obligation for FWH (excluding Modco) assets (General Account)</td><td>\$</td><td>%</td></tr><tr><td>dd. Recognized Obligation for FWH (excluding Modco) assets (Separate Account)</td><td>\$</td><td>%</td></tr><tr><td>#</td><td colspan="2">y + aa + cc = For lines y, aa, and cc, Column 2 equals Column 1 divided by Liability Page, Line 26 (Column 1) z + bb + dd = For lines z, bb, and dd, Column 2 equals Column 1 divided by Liability Page, Line 27 (Column 1)</td></tr></tbody></table>		1	2		Amount	% of Liability to Total Liabilities #	y. Recognized Obligation to Return Collateral Asset (General Account)	\$	%	z. Recognized Obligation to Return Collateral Asset (Separate Account)	\$	%	aa. Recognized Obligation for Modco assets (General Account)	\$	%	bb. Recognized Obligation for Modco assets (Separate Account)	\$	%	cc. Recognized Obligation for FWH (excluding Modco) assets (General Account)	\$	%	dd. Recognized Obligation for FWH (excluding Modco) assets (Separate Account)	\$	%	#	y + aa + cc = For lines y, aa, and cc, Column 2 equals Column 1 divided by Liability Page, Line 26 (Column 1) z + bb + dd = For lines z, bb, and dd, Column 2 equals Column 1 divided by Liability Page, Line 27 (Column 1)		L/F	Quarterly / Annual
	1	2																													
	Amount	% of Liability to Total Liabilities #																													
y. Recognized Obligation to Return Collateral Asset (General Account)	\$	%																													
z. Recognized Obligation to Return Collateral Asset (Separate Account)	\$	%																													
aa. Recognized Obligation for Modco assets (General Account)	\$	%																													
bb. Recognized Obligation for Modco assets (Separate Account)	\$	%																													
cc. Recognized Obligation for FWH (excluding Modco) assets (General Account)	\$	%																													
dd. Recognized Obligation for FWH (excluding Modco) assets (Separate Account)	\$	%																													
#	y + aa + cc = For lines y, aa, and cc, Column 2 equals Column 1 divided by Liability Page, Line 26 (Column 1) z + bb + dd = For lines z, bb, and dd, Column 2 equals Column 1 divided by Liability Page, Line 27 (Column 1)																														
2026	Notes to Financial Statement	<p>CHANGE TO INSTRUCTION</p> <p>Update the “#” Note for Column 2 for lines y thru dd in Note 5L(4). This should not be a formula that adds the 3 lines together. Instead it should be a note on how to calculate Column 2 for each line.</p> <table><thead><tr><th></th><th>1</th><th>2</th></tr><tr><th></th><th>Amount</th><th>% of Liability to Total Liabilities #</th></tr></thead><tbody><tr><td>y. Recognized Obligation to Return Collateral Asset (General Account)</td><td>\$</td><td>%</td></tr><tr><td>z. Recognized Obligation to Return Collateral Asset (Protected Cell)</td><td>\$</td><td>%</td></tr><tr><td>aa. Recognized Obligation for Modco assets (General Account)</td><td>\$</td><td>%</td></tr><tr><td>bb. Recognized Obligation for Modco assets (Protected Cell)</td><td>\$</td><td>%</td></tr><tr><td>cc. Recognized Obligation for FWH (excluding Modco) assets (General Account)</td><td>\$</td><td>%</td></tr><tr><td>dd. Recognized Obligation for FWH (excluding Modco) assets (Protected Cell)</td><td>\$</td><td>%</td></tr><tr><td>#</td><td colspan="2">For lines y, aa, and cc, Column 2 equals y + aa + cc = Column 1 divided by Liability Page, Line 26 (Column 1) For lines z, bb, and dd, Column 2 equals z + bb + dd = Column 1 divided by Liability Page, Line 27 (Column 1)</td></tr></tbody></table>		1	2		Amount	% of Liability to Total Liabilities #	y. Recognized Obligation to Return Collateral Asset (General Account)	\$	%	z. Recognized Obligation to Return Collateral Asset (Protected Cell)	\$	%	aa. Recognized Obligation for Modco assets (General Account)	\$	%	bb. Recognized Obligation for Modco assets (Protected Cell)	\$	%	cc. Recognized Obligation for FWH (excluding Modco) assets (General Account)	\$	%	dd. Recognized Obligation for FWH (excluding Modco) assets (Protected Cell)	\$	%	#	For lines y, aa, and cc, Column 2 equals y + aa + cc = Column 1 divided by Liability Page, Line 26 (Column 1) For lines z, bb, and dd, Column 2 equals z + bb + dd = Column 1 divided by Liability Page, Line 27 (Column 1)		P/C	Quarterly / Annual
	1	2																													
	Amount	% of Liability to Total Liabilities #																													
y. Recognized Obligation to Return Collateral Asset (General Account)	\$	%																													
z. Recognized Obligation to Return Collateral Asset (Protected Cell)	\$	%																													
aa. Recognized Obligation for Modco assets (General Account)	\$	%																													
bb. Recognized Obligation for Modco assets (Protected Cell)	\$	%																													
cc. Recognized Obligation for FWH (excluding Modco) assets (General Account)	\$	%																													
dd. Recognized Obligation for FWH (excluding Modco) assets (Protected Cell)	\$	%																													
#	For lines y, aa, and cc, Column 2 equals y + aa + cc = Column 1 divided by Liability Page, Line 26 (Column 1) For lines z, bb, and dd, Column 2 equals z + bb + dd = Column 1 divided by Liability Page, Line 27 (Column 1)																														

Effective	Table Name	Description	Statement Type	Filing Type																																																																																																												
2026	Notes to Financial Statement	<p>CHANGE TO INSTRUCTION</p> <p>Remove Line 35B(4) from Note 35 instructions and illustrations. This change was inadvertently missed when SAP No. 56 was updated in SAPWG Ref # 2025-17EP</p> <p>Note 35 - Separate Accounts</p> <p>Instructions:</p> <p>B. General Nature and Characteristics of Separate Accounts Business</p> <p>*** Detail Eliminated to Conserve Space ***</p> <p>(4) The withdrawal characteristic classification instructions of Note 32 shall apply with total reserves to agree with the preceding disclosure.</p> <p>Disclose reserves for asset default risk in lieu of AVR.</p> <p>Illustration:</p> <table><thead><tr><th></th><th>Index</th><th>Nonindexed Guarantee Less than/equal to 4%</th><th>Nonindexed Guarantee More than 4%</th><th>Nonguaranteed Separate Accounts</th><th>Total</th></tr></thead><tbody><tr><td>(1) Premiums, considerations or deposits for year ended 12/31/___</td><td>\$ _____</td><td>\$ _____</td><td>\$ _____</td><td>\$ _____</td><td>\$ _____</td></tr><tr><td>Reserves at 12/31/___</td><td></td><td></td><td></td><td></td><td></td></tr><tr><td>(2) For accounts with assets at:</td><td></td><td></td><td></td><td></td><td></td></tr><tr><td>a. Fair value</td><td>\$ _____</td><td>\$ _____</td><td>\$ _____</td><td>\$ _____</td><td>\$ _____</td></tr><tr><td>b. Amortized cost</td><td>\$ _____</td><td>\$ _____</td><td>\$ _____</td><td>\$ _____</td><td>\$ _____</td></tr><tr><td>c. Total Reserves* (a+b)</td><td>\$ _____</td><td>\$ _____</td><td>\$ _____</td><td>\$ _____</td><td>\$ _____</td></tr><tr><td>(3) By withdrawal characteristics:</td><td></td><td></td><td></td><td></td><td></td></tr><tr><td>a. Subject to discretionary withdrawal:</td><td></td><td></td><td></td><td></td><td></td></tr><tr><td>1. With market value adjustment</td><td>\$ _____</td><td>\$ _____</td><td>\$ _____</td><td>\$ _____</td><td>\$ _____</td></tr><tr><td>2. At book value without market value adjustment and with current surrender charge of 5% or more</td><td>\$ _____</td><td>\$ _____</td><td>\$ _____</td><td>\$ _____</td><td>\$ _____</td></tr><tr><td>3. At fair value</td><td>\$ _____</td><td>\$ _____</td><td>\$ _____</td><td>\$ _____</td><td>\$ _____</td></tr><tr><td>4. At book value without market value adjustment and with current surrender charge less than 5%</td><td>\$ _____</td><td>\$ _____</td><td>\$ _____</td><td>\$ _____</td><td>\$ _____</td></tr><tr><td>5. Subtotal (1+2+3+4)</td><td>\$ _____</td><td>\$ _____</td><td>\$ _____</td><td>\$ _____</td><td>\$ _____</td></tr><tr><td>b. Not subject to discretionary withdrawal</td><td>\$ _____</td><td>\$ _____</td><td>\$ _____</td><td>\$ _____</td><td>\$ _____</td></tr><tr><td>c. Total (a+b)</td><td>\$ _____</td><td>\$ _____</td><td>\$ _____</td><td>\$ _____</td><td>\$ _____</td></tr><tr><td colspan="6">*Line 2(c) should equal Line 3(c).</td></tr><tr><td>(4) Reserves for Asset Default Risk in Lieu of AVR</td><td>\$ _____</td><td>\$ _____</td><td>\$ _____</td><td>\$ _____</td><td>\$ _____</td></tr></tbody></table>		Index	Nonindexed Guarantee Less than/equal to 4%	Nonindexed Guarantee More than 4%	Nonguaranteed Separate Accounts	Total	(1) Premiums, considerations or deposits for year ended 12/31/___	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	Reserves at 12/31/___						(2) For accounts with assets at:						a. Fair value	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	b. Amortized cost	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	c. Total Reserves* (a+b)	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	(3) By withdrawal characteristics:						a. Subject to discretionary withdrawal:						1. With market value adjustment	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	2. At book value without market value adjustment and with current surrender charge of 5% or more	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	3. At fair value	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	4. At book value without market value adjustment and with current surrender charge less than 5%	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	5. Subtotal (1+2+3+4)	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	b. Not subject to discretionary withdrawal	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	c. Total (a+b)	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	*Line 2(c) should equal Line 3(c).						(4) Reserves for Asset Default Risk in Lieu of AVR	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	L/F	Annual
	Index	Nonindexed Guarantee Less than/equal to 4%	Nonindexed Guarantee More than 4%	Nonguaranteed Separate Accounts	Total																																																																																																											
(1) Premiums, considerations or deposits for year ended 12/31/___	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____																																																																																																											
Reserves at 12/31/___																																																																																																																
(2) For accounts with assets at:																																																																																																																
a. Fair value	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____																																																																																																											
b. Amortized cost	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____																																																																																																											
c. Total Reserves* (a+b)	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____																																																																																																											
(3) By withdrawal characteristics:																																																																																																																
a. Subject to discretionary withdrawal:																																																																																																																
1. With market value adjustment	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____																																																																																																											
2. At book value without market value adjustment and with current surrender charge of 5% or more	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____																																																																																																											
3. At fair value	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____																																																																																																											
4. At book value without market value adjustment and with current surrender charge less than 5%	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____																																																																																																											
5. Subtotal (1+2+3+4)	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____																																																																																																											
b. Not subject to discretionary withdrawal	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____																																																																																																											
c. Total (a+b)	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____																																																																																																											
*Line 2(c) should equal Line 3(c).																																																																																																																
(4) Reserves for Asset Default Risk in Lieu of AVR	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____																																																																																																											

Blanks (E) Working Group
2026 Proposed Charges

1. The **Blanks (E) Working Group** will:
 - a. Consider improvements and revisions to the various annual/quarterly statement blanks to:
 - i. Conform these blanks to changes made in other areas of the NAIC to promote uniformity in reporting of financial information by insurers.
 - ii. Develop reporting formats for other entities subject to the jurisdiction of state insurance departments.
 - iii. Conform the various NAIC blanks and instructions to adopted NAIC policy.
 - iv. Oversee the development of additional reporting formats within the existing annual financial statements as needs are identified.
 - b. Continue to monitor state filing checklists to maintain current filing requirements.
 - c. Continue to monitor and improve the quality of financial data filed by insurance companies by recommending improved or additional language for the Annual Statement Instructions.
 - d. Continue to monitor and review all proposals necessary for the implementation of statutory accounting guidance to ensure proper implementation of any action taken by the Accounting Practices and Procedures (E) Task Force affecting annual financial statements and/or instructions.
 - e. Continue to coordinate with other task forces of the NAIC to ensure proper implementation of reporting and instructions changes as proposed by these taskforces.
 - f. Coordinate with the applicable task forces and working groups as needed to avoid duplication of reporting within the annual and quarterly statement blanks.
 - g. Consider proposals presented that would address duplication in reporting, eliminate data elements, financial schedules and disclosures that are no longer needed, and coordinate with other NAIC task forces and working groups if applicable, to ensure revised reporting still meets the needs of regulators.
 - h. Review requests for investment schedule blanks and instructions changes in connection with the work being performed by the Capital Adequacy (E) Task Force and its working groups.
 - i. Review changes requested by the Valuation of Securities (E) Task Force relating to its work on other invested assets reporting for technical consistency within the& investment reporting schedules and instructions.

This page intentionally left blank.

HEALTH ENTITIES

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		Foreign			
			State	NAIC	State			
		I. NAIC FINANCIAL STATEMENTS						
	1	Annual Statement (8 ½"X14")		EO		3/1	NAIC	
	1.1	Printed Investment Schedule detail (Pages E01-E29E30)		EO	xxx	3/1	NAIC	
	2	Quarterly Financial Statement (8 ½" x 14")		EO		5/15, 8/15, 11/15	NAIC	
		II. NAIC SUPPLEMENTS						
	11	Accident & Health Policy Experience Exhibit		EO		4/1	NAIC	
	12	Actuarial Opinion		EO		3/1	Company	
	13	Life Supplemental Data due March 1		EO		3/1	NAIC	
	14	Life Supplemental Data due April 1		EO		4/1	NAIC	
	15	Life Supp Statement non-guaranteed elements – Exh 5, Int. #3		EO		3/1	Company	
	16	Life Supp Statement on par/non-par policies – Exh 5 Int. 1&2		EO		3/1	Company	
	17	Life, Health & Annuity Guaranty Association Assessable Premium Exhibit, Parts 1 and 2		EO	xxx	4/1	NAIC	
	18	Long-Term Care Experience Reporting Forms		EO	xxx	4/1	NAIC	
	19	Management Discussion & Analysis		EO		4/1	Company	
	20	Market Conduct Annual Statement Premium Exhibit for Year		EO		3/1	NAIC	
	21	Medicare Part D Coverage Supplement		EO		3/1, 5/15, 8/15, 11/15	NAIC	
	22	Medicare Supplement Insurance Experience Exhibit		EO	xxx	3/1	NAIC	
	23	Risk-Based Capital Report		EO		3/1	NAIC	
	24	Schedule SIS		N/A	N/A	3/1	NAIC	
	25	Supplemental Compensation Exhibit		N/A	N/A	3/1	NAIC	
	26	Supplemental Health Care Exhibit (Parts 1 and 2)		EO		4/1	NAIC	
	27	Supplemental Investment Risk Interrogatories		EO		4/1	NAIC	
		III. ELECTRONIC FILING REQUIREMENTS						
	61	Annual Statement Electronic Filing	xxx	EO	xxx	3/1	NAIC	
	62	March .PDF Filing	xxx	EO	xxx	3/1	NAIC	
	63	Risk-Based Capital Electronic Filing	xxx	EO	N/A	3/1	NAIC	
	64	Risk-Based Capital .PDF Filing	xxx	EO	N/A	3/1	NAIC	
	65	Supplemental Electronic Filing	xxx	EO	xxx	4/1	NAIC	
	66	Supplemental .PDF Filing	xxx	EO	xxx	4/1	NAIC	
	67	Quarterly Statement Electronic Filing	xxx	EO	xxx	5/15, 8/15, 11/15	NAIC	
	68	Quarterly .PDF Filing	xxx	EO	xxx	5/15, 8/15, 11/15	NAIC	
	69	June .PDF Filing	xxx	EO	xxx	6/1	NAIC	
		IV. AUDIT/INTERNAL CONTROL RELATED REPORTS						
	81	Accountants Letter of Qualifications		EO	N/A	6/1	Company	
	82	Audited Financial Reports		EO		6/1	Company	
	83	Audited Financial Reports Exemption Affidavit		N/A	N/A		Company	
	84	Communication of Internal Control Related Matters Noted in Audit		EO	N/A	8/1	Company	
	85	Independent CPA (change)		N/A	N/A		Company	
	86	Management's Report of Internal Control Over Financial Reporting		N/A	N/A	8/1	Company	
	87	Notification of Adverse Financial Condition		N/A	N/A		Company	

(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			
	88	Relief from the five-year rotation requirement for lead audit partner		EO		3/1	Company	
	89	Relief from the one-year cooling off period for independent CPA		EO		3/1	Company	
	90	Relief from the Requirements for Audit Committees		EO		3/1	Company	
	91	Request for Exemption to File Management's Report of Internal Control Over Financial Reporting		N/A	N/A		Company	
		V. STATE REQUIRED FILINGS						
	101	Corporate Governance Annual Disclosure***		0			Company	
	102	Filings Checklist (with Column 1 completed)		0			State	
	103	Form B-Holding Company Registration Statement		0			Company	
	104	Form F-Enterprise Risk Report ****		0			Company	
	105	ORSA *****		0			Company	
	106	Premium Tax		0			State	
	107	State Filing Fees		0			State	
	108	Signed Jurat	xxx	0			NAIC	
	109	Group Capital Calculation (File with lead state only)		0				
	110							
	111							
	112							

*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

		NOTES AND INSTRUCTIONS (A-K APPLY TO ALL FILINGS)	
	A	Required Filings Contact Person:	
	B	Mailing Address:	
	C	Mailing Address for Filing Fees:	
	D	Mailing Address for Premium Tax Payments:	
	E	Delivery Instructions:	
	F	Late Filings:	
	G	Original Signatures:	
	H	Signature/Notarization/Certification:	
	I	Amended Filings:	
	J	Exceptions from normal filings:	
	K	Bar Codes (State or NAIC):	
	L	Signed Jurat:	
	M	NONE Filings:	
	N	Filings new, discontinued or modified materially since last year:	

General Instructions For Companies to Use Checklist

Please Note: This state’s instructions for companies to file with the NAIC are included in this Checklist. The NAIC will not be sending their own checklist this year.

Electronic Filing is intended to be filing(s) submitted to the NAIC via the NAIC Internet Filing Site which eliminates the need for a company to submit diskettes or CD-ROM to the NAIC. Companies are not required to file hard copy filings with the NAIC.

Column (1) Checklist

Companies may use the checklist to submit to a state, if the state requests it. Companies should copy the checklist and place an “x” in this column when submitting information to the state.

Column (2) Line

Line # refers to a standard filing number used for easy reference. This line number may change from year to year.

Column (3) Required Filings

Name of item or form to be filed.

The ***Annual Statement Electronic Filing*** includes the annual statement data and all supplements due March 1, per the *Annual Statement Instructions*. This includes all detail investment schedules and other supplements for which the *Annual Statement Instructions* exempt printed detail.

The ***March.PDF Filing*** is the .pdf file for annual statement data, detail for investment schedules and supplements due March 1.

The ***Risk-Based Capital Electronic Filing*** includes all risk-based capital data.

The ***Risk-Based Capital.PDF Filing*** is the .pdf file for risk-based capital data.

The ***Supplemental Electronic Filing*** includes all supplements due April 1, per the *Annual Statement Instructions*.

The ***Supplemental.PDF Filing*** is the .pdf file for all supplemental schedules and exhibits due April 1.

The ***Quarterly Electronic Filing*** includes the complete quarterly filing and the PDF files for all quarterly data.

The ***Quarterly.PDF Filing*** is the .pdf file for quarterly statement data.

The ***June.PDF Filing*** is the .pdf file for the Audited Financial Statements and Accountants Letter of Qualifications.

Column (4) Number of Copies

Indicates the number of copies that each foreign or domestic company is required to file for each type of form. The Blanks (EX) Task Force modified the 1999 *Annual Statement Instructions* to waive paper filings of certain NAIC supplements and certain investment schedule detail, if such investment schedule data is available to the states via the NAIC database. The checklists 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. **Some states have chosen to waive printed quarterly and annual statements from their foreign insurers and have chosen to rely upon the NAIC database for these filings. This waiver could include supplemental annual statement filings. The XXX in this column might signify that the state has waived the paper filing of the annual statement and all supplements.**

,

Column (5) Due Date

Indicates the date on which the company must file the form.

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 (generally, on the state web site). 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*.

Column (7) Applicable Notes

This column contains references to the Notes to the Instructions that apply to each item listed on the checklist. The company should carefully read these notes before submitting a filing.

w:\qa\blanks\checklists\2026\1 hlthcklist_2024_filingsmade2025.docx

LIFE, ACCIDENT AND HEALTH/FRATERNAL 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		Foreign			
			State	NAIC	State			
		I. NAIC FINANCIAL STATEMENTS						
	1	Annual Statement (8 ½"x14")		EO		3/1	NAIC	
	1.1	Printed Investment Schedule detail (Pages E01-E3029)		EO	xxx	3/1	NAIC	
	2	Quarterly Financial Statement (8 ½" x 14")		EO		5/15, 8/15, 11/15	NAIC	
	3	Separate Accounts Annual Statement (8 ½"x14")		EO		3/1	NAIC	
		II. NAIC SUPPLEMENTS						
	11	Accident & Health Policy Experience Exhibit		EO		4/1	NAIC	
	12	Credit Insurance Experience Exhibit		EO	xxx	4/1	NAIC	
	13	Health Supplement		EO	xxx	3/1	NAIC	
	14	Life, Health & Annuity Guaranty Association Assessable Premium Exhibit, Parts 1 and 2		EO	xxx	4/1	NAIC	
	15	Long-term Care Experience Reporting Forms		EO	xxx	4/1	NAIC	
	16	Management Discussion & Analysis		EO		4/1	Company	
	17	Market Conduct Annual Statement Premium Exhibit for Year		EO		3/1	NAIC	
	18	Medicare Supplement Insurance Experience Exhibit		EO	xxx	3/1	NAIC	
	19	Medicare Part D Coverage Supplement		EO		3/1, 5/15, 8/15, 11/15	NAIC	
	20	Risk-Based Capital Report		EO		3/1	NAIC	
	21	Schedule SIS		N/A	N/A	3/1	NAIC	
	22	Supplemental Compensation Exhibit		N/A	N/A	3/1	NAIC	
	23	Supplemental Health Care Exhibit (Parts 1 and 2)		EO		4/1	NAIC	
	24	Supplemental Investment Risk Interrogatories		EO		4/1	NAIC	
	25	Supplemental Schedule O		EO	xxx	3/1	NAIC	
	26	Supplemental Term and Universal Life Insurance Reinsurance Exhibit		EO		4/1	NAIC	
	27	Trusted Surplus Statement		EO	xxx	3/1, 5/15, 8/15, 11/15	NAIC	
	28	Variable Annuities Supplement		EO		4/1	NAIC	
	29	VM 20 Reserves Supplement		EO		3/1	NAIC	
	30	Workers' Compensation Carve-Out Supplement		EO		3/1	NAIC	
		Actuarial Related Items						
	31	Actuarial Certification regarding use 2001 Preferred Class Table		EO		3/1	Company	
	32	Actuarial Certification Related Annuity Nonforfeiture Ongoing Compliance for Equity Indexed Annuities		EO		3/1	Company	
	33	Actuarial Memorandum Related to Universal Life with Secondary Guarantee Policies required by Actuarial Guideline XXXVIII 8D		N/A	xxx	4/30	Company	
	34	Actuarial Opinion		EO		3/1	Company	
	35	Actuarial Opinion on Separate Accounts Funding Guaranteed Minimum Benefit		EO		3/1	Company	
	36	Actuarial Opinion on Synthetic Guaranteed Investment Contracts		EO		3/1	Company	
	37	Actuarial Opinion on X-Factors		EO		3/1	Company	
	38	Actuarial Opinion required by Modified Guaranteed Annuity Model Regulation		EO		3/1	Company	
	39	Request for Life PBR Exemption (if applicable)		E/O		Commissioner 7/1 NAIC 8/15	Company	
	40	Executive Summary of the PBR Actuarial Report		N/A		4/1	Company	
	41	Life Summary of the PBR Actuarial Report		N/A		4/1	Company	
	42	Variable Annuities Summary of the PBR Actuarial Report		N/A		4/1	Company	
	43	PBR Actuarial Report (provide upon request)		N/A			Company	
	44	RAAIS required by <i>Valuation Manual</i>		N/A	xxx	4/1	Company	

(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			
	45	Reasonableness & Consistency of Assumptions Certification required by Actuarial Guideline XXXV		EO	xxx	3/1,5/15, 8/15, 11/15	Company	
	46	Reasonableness of Assumptions Certification required by Actuarial Guideline XXXV		EO	xxx	3/1,5/15, 8/15, 11/15	Company	
	47	Reasonableness & Consistency of Assumptions Certification required by Actuarial Guideline XXXVI (Updated Average Market Value)		EO	xxx	3/1,5/15, 8/15, 11/15	Company	
	48	Reasonableness & Consistency of Assumptions Certification required by Actuarial Guideline XXXVI (Updated Market Value)		EO	xxx	3/1,5/15, 8/15, 11/15	Company	
	49	Reasonableness of Assumptions Certification for Implied Guaranteed Rate Method required by Actuarial Guideline XXXVI		EO	xxx	3/1,5/15, 8/15, 11/15	Company	
	50	RBC Certification required under C-3 Phase I		EO		3/1	Company	
	51	RBC Certification required under C-3 Phase II		EO		3/1	Company	
	52	Statement on non-guaranteed elements - Exhibit 5 Int. #3		EO		3/1	Company	
	53	Statement on par/non-par policies – Exhibit 5 Int. 1&2		EO		3/1	Company	
		III. ELECTRONIC FILING REQUIREMENTS						
	61	Annual Statement Electronic Filing	xxx	EO	xxx	3/1	NAIC	
	62	March .PDF Filing	xxx	EO	xxx	3/1	NAIC	
	63	Risk-Based Capital Electronic Filing	xxx	EO	N/A	3/1	NAIC	
	64	Risk-Based Capital .PDF Filing	xxx	EO	N/A	3/1	NAIC	
	65	Separate Accounts Electronic Filing	xxx	EO	xxx	3/1	NAIC	
	66	Separate Accounts .PDF Filing	xxx	EO	xxx	3/1	NAIC	
	67	Supplemental Electronic Filing	xxx	EO	xxx	4/1	NAIC	
	68	Supplemental .PDF Filing	xxx	EO	xxx	4/1	NAIC	
	69	Quarterly Statement Electronic Filing	xxx	EO	xxx	5/15, 8/15, 11/15	NAIC	
	70	Quarterly .PDF Filing	xxx	EO	xxx	5/15, 8/15, 11/15	NAIC	
	71	June .PDF Filing	xxx	EO	xxx	6/1	NAIC	
		IV. AUDIT/INTERNAL CONTROL RELATED REPORTS						
	81	Accountants Letter of Qualifications		EO	N/A	6/1	Company	
	82	Audited Financial Reports		EO		6/1	Company	
	83	Audited Financial Reports Exemption Affidavit		N/A	N/A		Company	
	84	Communication of Internal Control Related Matters Noted in Audit		EO	N/A	8/1	Company	
	85	Independent CPA (change)		N/A	N/A		Company	
	86	Management's Report of Internal Control Over Financial Reporting		N/A	N/A	8/1	Company	
	87	Notification of Adverse Financial Condition		N/A	N/A		Company	
	88	Relief from the five-year rotation requirement for lead audit partner		EO		3/1	Company	
	89	Relief from the one-year cooling off period for independent CPA		EO		3/1	Company	
	90	Relief from the Requirements for Audit Committees		EO		3/1	Company	
	91	Request for Exemption to File Management's Report of Internal Control Over Financial Reporting		N/A	N/A		Company	
		V. STATE REQUIRED FILINGS						
	101	Corporate Governance Annual Disclosure***		0			Company	
	102	Filings Checklist (with Column 1 completed)		0			State	
	103	Form B-Holding Company Registration Statement		0			Company	
	104	Form F-Enterprise Risk Report ****		0			Company	
	105	ORSA*****		0			Company	
	106	Premium Tax		0			State	
	107	State Filing Fees		0			State	
	108	Signed Jurat	xxx	0			NAIC	
	109	Group Capital Calculation (File with lead state only)		0				
	110							
	111							
	112							
	113							

*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

		NOTES AND INSTRUCTIONS (A-K APPLY TO ALL FILINGS)	
	A	Required Filings Contact Person:	
	B	Mailing Address:	
	C	Mailing Address for Filing Fees:	
	D	Mailing Address for Premium Tax Payments:	
	E	Delivery Instructions:	
	F	Late Filings:	
	G	Original Signatures:	
	H	Signature/Notarization/Certification:	
	I	Amended Filings:	
	J	Exceptions from normal filings:	
	K	Bar Codes (State or NAIC):	
	L	Signed Jurat:	
	M	NONE Filings:	
	N	Filings new, discontinued or modified materially since last year:	

General Instructions For Companies to Use Checklist

Please Note: This state's instructions for companies to file with the NAIC are included in this Checklist. The NAIC will not be sending their own checklist this year.

Electronic filing is intended to be filing(s) submitted to the NAIC via the NAIC Internet Filing Site which eliminates the need for a company to submit diskettes or CD-ROM to the NAIC. Companies are not required to file hard copy filings with the NAIC.

Column (1) Checklist

Companies may use the checklist to submit to a state, if the state requests it. Companies should copy the checklist and place an "x" in this column when submitting information to the state.

Column (2) Line

Line # refers to a standard filing number used for easy reference. This line number may change from year to year.

Column (3) Required Filings

Name of item or form to be filed.

The ***Annual Statement Electronic Filing*** includes the annual statement data and all supplements due March 1, per the *Annual Statement Instructions*. This includes all detail investment schedules and other supplements for which the *Annual Statement Instructions* exempt printed detail.

The ***March.PDF Filing*** is the .pdf file for annual statement data, detail for investment schedules and supplements due March 1.

The ***Risk-Based Capital Electronic Filing*** includes all risk-based capital data.

The ***Risk-Based Capital.PDF Filing*** is the .pdf file for risk-based capital data.

The ***Separate Accounts Electronic Filing*** includes the separate accounts annual statement and investment schedule detail.

The ***Separate Accounts.PDF Filing*** is the .pdf file for the separate accounts annual statement and all investment schedule detail.

The ***Supplemental Electronic Filing*** includes all supplements due April 1, per the *Annual Statement Instructions*.

The ***Supplement.PDF Filing*** is the .pdf file for all supplemental schedules and exhibits due April 1.

The ***Quarterly Electronic Filing*** includes the quarterly statement data.

The ***Quarterly.PDF Filing*** is the .pdf for quarterly statement data.

The ***June.PDF Filing*** is the .pdf file for the Audited Financial Statements and Accountants Letter of Qualifications.

Column (4) Number of Copies

Indicates the number of copies that each foreign or domestic company is required to file for each type of form. The Blanks (EX) Task Force modified the 1999 *Annual Statement Instructions* to waive paper filings of certain NAIC supplements and certain investment schedule detail, if such investment schedule data is available to the states via the NAIC database. The checklists 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. **Some states have chosen to waive printed quarterly and annual statements from their foreign insurers and to rely upon the NAIC database for these filings. This waiver could include supplemental annual statement filings. The XXX in this column might signify that the state has waived the paper filing of the annual statement and all supplements.**

Column (5) Due Date

Indicates the date on which the company must file the form.

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*.

Column (7) Applicable Notes

This column contains references to the Notes to the Instructions that apply to each item listed on the checklist. The company should carefully read these notes before submitting a filing.

w:\qa\blanks\checklists\2026\2 lifecklist_2024_filingsmade2025.docx

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		Foreign			
			State	NAIC	State			
		I. NAIC FINANCIAL STATEMENTS						
	1	Annual Statement (8 ½" x 14")		EO		3/1	NAIC	
	1.1	Printed Investment Schedule detail (Pages E01-E3029)		EO	xxx	3/1	NAIC	
	2	Quarterly Financial Statement (8 ½" x 14")		EO		5/15, 8/15, 11/15	NAIC	
	3	Protected Cell Annual Statement		0	xxx	3/1	NAIC	
	4	Combined Annual Statement (8 ½" x 14")		EO		5/1	NAIC	
		II. NAIC SUPPLEMENTS						
	11	Accident & Health Policy Experience Exhibit		EO		4/1	NAIC	
	12	Actuarial Opinion		EO		3/1	Company	
	13	Actuarial Opinion Summary		N/A		3/15	Company	
	14	Bail Bond Supplement		EO		3/1	NAIC	
	15	Combined Insurance Expense Exhibit		EO		5/1	NAIC	
	16	Credit Insurance Experience Exhibit		EO	xxx	4/1	NAIC	
	17	Cybersecurity Insurance Coverage Supplement		EO		4/1	NAIC	
	18	Director and Officer Insurance Coverage Supplement		EO		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		EO		3/1	NAIC	
	20	Financial Guaranty Insurance Exhibit		EO		3/1	NAIC	
	21	Insurance Expense Exhibit		EO	xxx	4/1	NAIC	
	22	Life, Health & Annuity Guaranty Association Assessable Premium Exhibit, Parts 1 and 2		EO	xxx	4/1	NAIC	
	23	Long-Term Care Experience Reporting Forms		EO	xxx	4/1	NAIC	
	24	Management Discussion & Analysis		EO		4/1	Company	
	25	Market Conduct Annual Statement Premium Exhibit for Year		EO		3/1	NAIC	
	26	Medicare Part D Coverage Supplement		EO		3/1, 5/15, 8/15, 11/15	NAIC	
	27	Medicare Supplement Insurance Experience Exhibit		EO	xxx	3/1	NAIC	
	28	Mortgage Guaranty Insurance Exhibit		EO	xxx	4/1	NAIC	
	29	Premiums Attributed to Protected Cells Exhibit		EO		3/1	NAIC	
	30	Private Flood Insurance Supplement		EO		4/1	NAIC	
	31	Reinsurance Attestation Supplement		EO	xxx	3/1	Company	
	32	Exceptions to Reinsurance Attestation Supplement		N/A	xxx	3/1	Company	
	33	Reinsurance Summary Supplemental		EO	xxx	3/1	NAIC	
	34	Risk-Based Capital Report		EO		3/1	NAIC	
	35	Schedule SIS		N/A	N/A	3/1	NAIC	
	36	Supplement A to Schedule T		EO		3/1, 5/15, 8/15, 11/15	NAIC	
	37	Supplemental Compensation Exhibit		N/A	N/A	3/1	NAIC	
	38	Supplemental Health Care Exhibit (Parts 1 and 2)		EO		4/1	NAIC	
	39	Supplemental Investment Risk Interrogatories		EO		4/1	NAIC	
	40	Supplemental Schedule for Reinsurance Counterparty Reporting Exception – Asbestos and Pollution Contracts		EO		3/1	NAIC	
	41	Trusted Surplus Statement		EO	xxx	3/1, 5/15, 8/15, 11/15	NAIC	
		III. ELECTRONIC FILING REQUIREMENTS						
	61	Annual Statement Electronic Filing	xxx	EO	xxx	3/1	NAIC	
	62	March .PDF Filing	xxx	EO	xxx	3/1	NAIC	
	63	Risk-Based Capital Electronic Filing	xxx	EO	N/A	3/1	NAIC	
	64	Risk-Based Capital .PDF Filing	xxx	EO	N/A	3/1	NAIC	
	65	Combined Annual Statement Electronic Filing	xxx	EO	xxx	5/1	NAIC	

(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			
	66	Combined Annual Statement .PDF Filing	xxx	EO	xxx	5/1	NAIC	
	67	Supplemental Electronic Filing	xxx	EO	xxx	4/1	NAIC	
	68	Supplemental .PDF Filing	xxx	EO	xxx	4/1	NAIC	
	69	Quarterly Statement Electronic Filing	xxx	EO	xxx	5/15, 8/15, 11/15	NAIC	
	70	Quarterly .PDF Filing	xxx	EO	xxx	5/15, 8/15, 11/15	NAIC	
	71	June .PDF Filing	xxx	EO	xxx	6/1	NAIC	
		IV. AUDIT/INTERNAL CONTROL RELATED REPORTS						
	81	Accountants Letter of Qualifications		EO	N/A	6/1	Company	
	82	Audited Financial Reports		EO		6/1	Company	
	83	Audited Financial Reports Exemption Affidavit		N/A	N/A		Company	
	84	Communication of Internal Control Related Matters Noted in Audit		EO	N/A	8/1	Company	
	85	Independent CPA (change)		N/A	N/A		Company	
	86	Management's Report of Internal Control Over Financial Reporting		N/A	N/A	8/1	Company	
	87	Notification of Adverse Financial Condition		N/A	N/A		Company	
	88	Relief from the five-year rotation requirement for lead audit partner		EO		3/1	Company	
	89	Relief from the one-year cooling off period for independent CPA		EO		3/1	Company	
	90	Relief from the Requirements for Audit Committees		EO		3/1	Company	
	91	Request to File Consolidated Audited Annual Statements		N/A	N/A		Company	
	92	Request for Exemption to File Management's Report of Internal Control Over Financial Reporting		N/A	N/A		Company	
		V. STATE REQUIRED FILINGS***						
	101	Corporate Governance Annual Disclosure***		0			Company	
	102	Filings Checklist (with Column 1 completed)		0			State	
	103	Form B-Holding Company Registration Statement		0			Company	
	104	Form F-Enterprise Risk Report ****		0			Company	
	105	ORSA *****		0			Company	
	106	Premium Tax		0			State	
	107	State Filing Fees		0			State	
	108	Signed Jurat	xxx	0			NAIC	
	109	Group Capital Calculation (File with lead state only)		0				
	110							
	111							

*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

		NOTES AND INSTRUCTIONS (A-K APPLY TO ALL FILINGS)	
	A	Required Filings Contact Person:	
	B	Mailing Address:	
	C	Mailing Address for Filing Fees:	
	D	Mailing Address for Premium Tax Payments:	
	E	Delivery Instructions:	
	F	Late Filings:	
	G	Original Signatures:	
	H	Signature/Notarization/Certification:	
	I	Amended Filings:	
	J	Exceptions from normal filings:	
	K	Bar Codes (State or NAIC):	
	L	Signed Jurat:	
	M	NONE Filings:	
	N	Filings new, discontinued or modified materially since last year:	

General Instructions For Companies to Use Checklist

Please Note: This state's instructions for companies to file with the NAIC are included in this Checklist. The NAIC will not be sending their own checklist this year.

Electronic filing is intended to be filing(s) submitted to the NAIC via the NAIC Internet Filing Site which eliminates the need for a company to submit diskettes or CD-ROM to the NAIC. Companies are not required to file hard copy filings with the NAIC.

Column (1) Checklist

Companies may use the checklist to submit to a state, if the state requests it. Companies should copy the checklist and place an "x" in this column when submitting information to the state.

Column (2) Line

Line # refers to a standard filing number used for easy reference. This line number may change from year to year.

Column (3) Required Filings

Name of item or form to be filed.

The ***Annual Statement Electronic Filing*** includes the annual statement data and all supplements due March 1, per the *Annual Statement Instructions*. This includes all detail investment schedules and other supplements for which the *Annual Statement Instructions* exempt printed detail.

The ***March .PDF Filing*** is the .pdf file for annual statement data, detail for investment schedules and supplements due March 1.

The ***Risk-Based Capital Electronic Filing*** includes all risk-based capital data.

The ***Risk-Based Capital.PDF Filing*** is the .pdf file for risk-based capital data.

The ***Supplemental Electronic Filing*** includes all supplements due April 1, per the *Annual Statement Instructions*.

The ***Supplemental.PDF Filing*** is the .pdf file for all supplemental schedules and exhibits due April 1.

The ***Quarterly Statement Electronic Filing*** includes the complete quarterly statement data.

The ***Quarterly Statement.PDF Filing*** is the .pdf file for quarterly statement data.

The ***Combined Annual Statement Electronic Filing*** includes the required pages of the combined annual statement and the combined Insurance Expense Exhibit.

The ***Combined Annual Statement.PDF Filing*** is the .pdf file for the Combined annual statement data and the combined Insurance Expense Exhibit.

The ***June .PDF Filing*** is the .pdf file for the Audited Financial Statements and Accountants Letter of Qualifications.

Column (4) Number of Copies

Indicates the number of copies that each foreign or domestic company is required to file for each type of form. The Blanks (EX) Task Force modified the 1999 *Annual Statement Instructions* to waive paper filings of certain NAIC supplements and certain investment schedule detail if such investment schedule data is available to the states via the NAIC database. The checklists 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. **Some states have chosen to waive printed quarterly and annual statements from their foreign insurers and to rely upon the NAIC database for these filings. This waiver could include supplemental annual statement filings. The XXX in this column might signify that the state has waived the paper filing of the annual statement and all supplements.**

Column (5) Due Date

Indicates the date on which the company must file the form.

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*.

Column (7) Applicable Notes

This column contains references to the Notes to the Instructions that apply to each item listed on the checklist. The company should carefully read these notes before submitting a filing.

w:\qa\blanks\checklists\2026\3 propcklist_2024_filingsmade2025.docx

TITLE COMPANIES

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 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 ½" x 14")		EO		3/1	NAIC	
	1.1	Printed Investment Schedule detail (Pages E01-E3029)		EO	xxx	3/1	NAIC	
	2	Quarterly Financial Statement (8 ½" x 14")		EO		5/15, 8/15, 11/15	NAIC	
		II. NAIC SUPPLEMENTS						
	11	Actuarial Opinion		EO		3/1	Company	
	12	Investment Risk Interrogatories		EO		4/1	NAIC	
	13	Management Discussion & Analysis		EO		4/1	Company	
	14	Schedule SIS		N/A	N/A	3/1	NAIC	
	15	Supplemental Compensation Exhibit		N/A	N/A	3/1	NAIC	
	16	Supplemental Schedule of Business Written By Agency		N/A		4/1	NAIC	
		III. ELECTRONIC FILING REQUIREMENTS						
	61	Annual Statement Electronic Filing	xxx	EO	xxx	3/1	NAIC	
	62	March .PDF Filing	xxx	EO	xxx	3/1	NAIC	
	63	Supplemental Electronic Filing	xxx	EO	xxx	4/1	NAIC	
	64	Supplemental .PDF Filing	xxx	EO	xxx	4/1	NAIC	
	65	Quarterly Statement Electronic Filing	xxx	EO	xxx	5/15, 8/15, 11/15	NAIC	
	66	Quarterly .PDF Filing	xxx	EO	xxx	5/15, 8/15, 11/15	NAIC	
	67	June .PDF Filing	xxx	EO	xxx	6/1	NAIC	
		IV. AUDIT/INTERNAL CONTROL RELATED REPORTS						
	81	Accountants Letter of Qualifications		EO	N/A	6/1	Company	
	82	Audited Financial Reports		EO		6/1	Company	
	83	Audited Financial Reports Exemption Affidavit		N/A	N/A		Company	
	84	Communication of Internal Control Related Matters Noted in Audit		EO	N/A	8/1	Company	
	85	Independent CPA (change)		N/A	N/A		Company	
	86	Management's Report of Internal Control Over Financial Reporting		N/A	N/A	8/1	Company	
	87	Notification of Adverse Financial Condition		N/A	N/A		Company	
	88	Relief from the five-year rotation requirement for lead audit partner		EO		3/1	Company	
	89	Relief from the one-year cooling off period for independent CPA		EO		3/1	Company	
	90	Relief from the Requirements for Audit Committees		EO		3/1	Company	
	91	Request for Exemption to File Management's Report of Internal Control Over Financial Reporting		N/A	N/A		Company	
		V. STATE REQUIRED FILINGS***						
	101	Corporate Governance Annual Disclosure***		0			Company	
	102	Filings Checklist (with Column 1 completed)		0			State	
	103	Form B-Holding Company Registration Statement		0			Company	
	104	Form F-Enterprise Risk Report ***		0			Company	
	105	ORSA ****		0			Company	
	106	State Filing Fees		0			State	
	107	Signed Jurat	xxx	0			NAIC	
	108	Group Capital Calculation (File with lead state only)		0				
	109							

*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

		NOTES AND INSTRUCTIONS (A-K APPLY TO ALL FILINGS)	
	A	Required Filings Contact Person:	
	B	Mailing Address:	
	C	Mailing Address for Filing Fees:	
	D	Mailing Address for Premium Tax Payments:	
	E	Delivery Instructions:	
	F	Late Filings:	
	G	Original Signatures:	
	H	Signature/Notarization/Certification:	
	I	Amended Filings:	
	J	Exceptions from normal filings:	
	K	Bar Codes (State or NAIC):	
	L	Signed Jurat:	
	M	NONE Filings:	
	N	Filings new, discontinued or modified materially since last year:	

**General Instructions
For Companies to Use Checklist**

Please Note: This state's instructions for companies to file with the NAIC are included in this Checklist. The NAIC will not be sending their own checklist this year.

Electronic filing is intended to be filing(s) submitted to the NAIC via the NAIC Internet Filing Site which eliminates the need for a company to submit diskettes or CD-ROM to the NAIC. Companies are not required to file hard copy filings with the NAIC.

Column (1) Checklist

Companies may use the checklist to submit to a state, if the state requests it. Companies should copy the checklist and place an "x" in this column when submitting information to the state.

Column (2) Line #

Line # refers to a standard filing number used for easy reference. This line number may change from year to year.

Column (3) Required Filings

Name of item or form to be filed.

The ***Annual Statement Electronic Filing*** includes the annual statement data and all supplements due March 1, per the *Annual Statement Instructions*. This includes all detail investment schedules and other supplements for which the *Annual Statement Instructions* exempt printed detail.

The ***March.PDF Filing*** is the .pdf file for the annual statement, detail for investment schedules and all supplements due March 1.

The ***Supplemental Electronic Filing*** includes all supplements due April 1, per the *Annual Statement Instructions*.

The ***Supplemental.PDF Filing*** is the .pdf file for all supplements due April 1.

The ***Quarterly Electronic Filing*** includes the quarterly statement data.

The ***Quarterly.PDF Filing*** is the .pdf for quarterly statement data.

The ***June.PDF Filing*** is the .pdf file for the Audited Financial Statements and Accountants Letter of Qualifications.

Column (4) Number of Copies

Indicates the number of copies that each foreign or domestic company is required to file for each type of form. The Blanks (EX) Task Force modified the 1999 *Annual Statement Instructions* to waive paper filings of certain NAIC supplements and certain investment schedule detail, if such investment schedule data is available to the states via the NAIC database. The checklists 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. **Some states have chosen to waive printed quarterly and annual statements from their foreign insurers and to rely upon the NAIC database for these filings. This waiver could include supplemental annual statement filings. The XXX in this column might signify that the state has waived the paper filing of the annual statement and all supplements.**

Column (5) Due Date

Indicates the date on which the company must file the form.

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 (generally, on its web site). 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*.

Column (7) Applicable Notes

This column contains references to the Notes to the Instructions that apply to each item listed on the checklist. The company should carefully read these notes before submitting a filing.

w:\qa\blanks\checklists\2026\4 titlecklist_2024_filingsmade2025.docx