

Blanks (E) Working Group
Editorial Revisions to the Blanks and Instructions
(presented at the November, 6, 2024, 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
2025	Schedule D, Part 1B	<p>CHANGE TO INSTRUCTION</p> <p>Update the 2025 quarterly D1B instructions to tie to prior year line references (pre-bond project line numbers). Also add 1st quarter reporting note for Column 8 for bond project transition of the prior year number. <u>Add additional clarifying language.</u></p> <p>Column 1 – Book/Adjusted Carrying Value Beginning of Current Quarter</p> <p>a. 1st Quarter taken <u>from company records for Lines 1-14; Line 7 (Total ICO) plus Line 14 (Total ABS) should equal directly from</u> prior year annual statement Schedule D, Part 1A, Section 1, Line 12.752.1 to Line 52.6, Column 7 for all bonds.</p> <p><i>***Detail Eliminated to conserve space***</i></p> <p>Column 8 – Book/Adjusted Carrying Value at December 31 Prior Year</p> <p>Taken directly from <u>prior year annual statement Schedule D, Part 1A, Section 1, Line 12.1 to Line 12.6, Column 7 for all bonds</u> <u>company records for Lines 1-14. 1st Quarter 2025 Reporting Note: For 1st quarter reporting, the amounts in Column 8 should equal the amounts in Column 1.</u></p>	H, L/F, P/C, T	Quarterly
2026	Schedule D, Part 1B	<p>CHANGE TO INSTRUCTION</p> <p>Update the 2026 quarterly D1B instructions to tie to prior year line references (bond project line numbers). Remove 1st quarter 2025 reporting note <u>and clarifying language.</u></p> <p>Column 1 – Book/Adjusted Carrying Value Beginning of Current Quarter</p> <p>a. 1st Quarter taken <u>from company records for Lines 1-14; Line 7 (Total ICO) plus Line 14 (Total ABS) should equal directly from</u> prior year annual statement Schedule D, Part 1A, Section 1, Line 1252.1 to Line 4252.6, Column 7 for all bonds.</p> <p><i>*** Detail Eliminated to conserve space***</i></p>	H, L/F, P/C, T	Quarterly

Effective	Table Name	Description	Statement Type	Filing Type
		<p>Column 8 – Book/Adjusted Carrying Value at December 31 Prior Year</p> <p>Taken directly from company records for Lines 1-14 prior year annual statement Schedule D, Part 1A, Section 1, Line 52.1 to Line 52.6, Column 7 for all ICO and ABS. 1st Quarter 2025 Reporting Note: For 1st quarter reporting, the amounts in Column 8 should equal the amounts in Column 1.</p>		