



Draft date: 10/01/2024

*Virtual Meeting*

**BLANKS (E) WORKING GROUP**

Wednesday, November 6, 2024

12:00 – 1:00 p.m. ET / 11:00 a.m. – 12:00 p.m. CT / 10:00 – 11:00 a.m. MT / 9:00 – 10:00 a.m. PT

**ROLL CALL**

Debbie Doggett, Chair	Missouri	Tadd Wegner	Nebraska
Steve Drutz, Vice Chair	Washington	Paul Lupo/Amal Mechaie	New Jersey
Kevin Richard	Alaska	Tracy Snow	Ohio
Kim Hudson	California	Diane Carter	Oklahoma
Wayne Shepherd	Connecticut	Ryan Keeling	Oregon
Nicole Brittingham	Delaware	Diane Sherman	Pennsylvania
N. Kevin Brown	District of Columbia	Shawn Frederick	Texas
Nicole Crockett/Carly Wagoner	Florida	Jake Garn	Utah
Roy Eft	Indiana	Mary Jo Lewis	West Virginia
Daniel Mathis	Iowa	Adrian Jaramillo	Wisconsin
Kristin Hynes/Jason Tippett	Michigan		

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

**AGENDA**

1. Consider Adoption of its Aug. 7 Minutes—*Debbie Doggett (MO)* Attachment 1
  
2. Consider Exposure of New Item—*Debbie Doggett (MO)*
  - A. **2024-13BWG** – Update the annual investment schedules for editorial items to the bond project. (Investment Sch. General Instructions, Sch. D Verification, Sch. D Part 1A, Sch. D Part 3 & 4, Sch. DL Part 1 & 2, and Sch. E Part 1 & 2) Attachment 2
  
  - B. **2024-14BWG** – Update the 2025 annual (2026 quarterly) investment schedules line category for Bonds Issued by Funds Representing Operating Entities. (Annual - Investment Schedule General Instructions, Summary Investment Sch., Summary By Country, Sch. D Part 1A, Sch. D Part 1 Section 1, Sch. D Part 3, 4, & 5, Sch. DA Part 1, Sch. DL Part 1 & 2, and Sch. E Part 2 / Quarterly – Investment Schedule General Instructions, Sch. D Part 3 & 4, Sch. DL Part 1 & 2, and Sch. E Part 2). Attachment 3

- C. **2024-15BWG** – Remove the ACA disclosure on the transitional reinsurance program and the risk corridors program from the Supplemental Health Care Exhibit. Attachment 4
- D. **2024-16BWG** – Remove the quarterly investment interrogatory line 13 for reporting mortgages and real estate in short-term investments. Renumber all lines below the line being removed. Attachment 5
- E. **2024-17BWG** – Add a line to the Market Conduct Annual Statement (MCAS) Premium Exhibit for Pet Insurance. Attachment 6
- F. **2024-18BWG** – Add a footnote to the Supplemental Health Care Exhibit (SHCE) Part 2 to report the amount of premium deficiency reserves that are included in different lines of Part 2. Attachment 7
- G. **2024-19BWG** – Update Schedule BA line categories and instructions for the expansion of collateral loans. Add two electronic only columns on Schedule BA, Part 1 for reporting fair value of collateral backing and the percentage of the collateral. Update the Assets Valuation Reserve instructions and blank for the added collateral loan lines. Attachment 8
- H. **2024-20BWG** – Add an electronic only company contact information field to the annual and quarterly Jurat page for the assessment contact. Attachment 9
- 3. Receive the Statutory Accounting Principles (E) Working Group Memorandum –*Debbie Doggett (MO)* Attachment 10
- 4. Consider Adoption of its Editorial Listing—*Debbie Doggett (MO)* Attachment 11
- 5. Review its 2025 Proposed Charges—*Debbie Doggett (MO)* Attachment 12
- 6. Review State Filing Checklists—*Debbie Doggett (MO)* Attachment 13
- 7. Discuss Any Other Matters Before the Working Group—*Debbie Doggett (MO)*
- 8. Adjournment

Draft: 8/13/24

Blanks (E) Working Group  
Virtual Meeting  
August 7, 2024

The Blanks (E) Working Group of the Accounting Practices and Procedures (E) Task Force met Aug. 7, 2024. The following Working Group members participated: Debbie Doggett, Chair (MO); Steve Drutz, Vice Chair (WA); Kim Hudson (CA); Wayne Shepherd (CT); N. Kevin Brown (DC); Tom Hudson (DE); Nicole Crockett and Carly Wagoner (FL); Kevin Clark (IA); Amanda Denton and Roy Eft (IN); Kristin Hynes and Jason Tippett (MI); Tadd Wegner (NE); John Sirovetz (NJ); Dale Bruggeman and Tracy Snow (OH); Diane Carter (OK); Paul Throckmorton (OR); Diana Sherman (PA); Matthew Tarpley (TX); Jake Garn (UT); Adrian Jaramillo (WI); and Mary Jo Lewis (WV).

1. Adopted its May 23 Minutes

Doggett indicated that the materials for this meeting include minutes from the Working Group's May 23 meeting, during which the Working Group adopted 11 proposals, deferred one proposal, and adopted its editorial listing.

Snow made a motion, seconded by Drutz, to adopt the Working Group's May 23 minutes (Attachment Two-A). The motion passed unanimously.

2. Adopted Proposals

A. Agenda Item 2024-11BWG

Bruggeman stated that this agenda item captures the revisions to the annual statement instructions for investments in tax credit structure, which reflect adopted revisions to the *Accounting Practices and Procedures Manual* (AP&P Manual) through Statutory Accounting Principles (E) Working Group agenda item 2022-14: New Market Tax Credits. Revisions were made to the proposal to incorporate some editorial comments received from industry. Industry's requests to retain the guaranteed federal tax credit investment reporting line and to eliminate the criteria stipulating the duration of tax credit guarantees on qualifying state and federal tax credit investments were not incorporated into the proposal.

Brad Elphick (Novogradac & Company) expressed concerns with the proposal and possible unintended consequences. He stated that new market tax credits and long-term housing tax credits have many differences in structure, the risks associated with them, the roles that industry participants play, and the availability of guarantees.

David Brenner (Husch Blackwell) stated that, as a tax adviser, he follows the Internal Revenue Service (IRS) safe harbor provisions; however, a new market tax credit is fundamentally different from a low-income housing tax credit. He stated that on day one, the tax credits are set, and there is no variability in the amount of credits that will be received over the compliance period. He stated that the guarantee provided is a guarantee of the credits themselves rather than a yield because there is not much of a yield component in a new market.

Julie Gann (NAIC) stated that the guidance has already been adopted by the Statutory Accounting Principles (E) Working Group after being deferred to allow interested parties more time to submit comments. It must be adopted by the Blanks (E) Working Group today to be in effect for Jan. 1, 2025, when the statutory accounting guidance will go into effect. She stated that this sounds like a risk-based capital (RBC) issue, where the federal guaranteed line is being removed because, in accordance with the referenced case, those no longer exist for the original intent of that guidance. The Statutory Accounting Principles (E) Working Group sent a referral to the RBC

groups to have them look at the RBC factors for the remaining reporting line. Any RBC change will not go into effect until year-end 2025, so there is still time to have those discussions with the RBC groups.

Wil Oden (NAIC) stated that the new market tax credits would likely fall into what is now referred to as the qualifying tax credit bucket. RBC groups would be the ones to set the factors. This guidance simply established the reporting category.

Bruggeman made a motion, seconded by Hudson, to adopt the modifications to the proposal. The motion passed unanimously. Bruggeman made a motion, seconded by Hudson, to adopt the modified proposal (Attachment Two-B). The motion passed unanimously.

#### B. Agenda Item 2024-12BWG

Bruggeman stated that this agenda item captures the bond reporting revisions for the quarterly statement instructions. Only a few editorial comments were received from industry, and revisions were made for two of the three comments. The specific identification for cash pooling transactions on the cash equivalent schedule (Schedule E, Part 2) has been retained.

Bruggeman made a motion, seconded by Drutz, to adopt the modifications to the proposal. The motion passed unanimously. Bruggeman made a motion, seconded by Eft, to adopt the modified proposal (Attachment Two-C). The motion passed unanimously.

#### 3. Received a Memorandum from the Statutory Accounting Principles (E) Working Group

Bruggeman stated that this memorandum is intended to communicate an interim reporting exception for collateral loans backed by mortgage loans. Although the Statutory Accounting Principles (E) Working Group has a current project to review the reporting of collateral loans on Schedule BA and through the asset valuation reserve (AVR), it was identified that some reporting entities have previously been reporting collateral loans backed by mortgage loans through different lines on Schedule BA for look-through AVR treatment. With the deletion of the reporting lines previously used by industry and clarification that all collateral loans shall be reported on the collateral loan Schedule BA reporting line, the Statutory Accounting Principles (E) Working Group has proposed an interim AVR allocation until the collateral loan project has been finalized. As detailed in the memorandum, reporting entities shall report all collateral loans on the dedicated Schedule BA reporting line, but collateral loans backed by mortgage loans shall flow through AVR in lines 38–64 based on the underlying mortgage loan characteristics. The amount taken to the AVR per this interim instruction shall agree to the new data-captured footnote that details all collateral loans based on the type of collateral that secures the loan. In addition to the Statutory Accounting Principles (E) Working Group supporting this interim allocation, the Life Risk-Based Capital (E) Working Group adopted an editorial change on June 18 to allow a bifurcation of collateral loans in the RBC formula to facilitate this reporting.

The Statutory Accounting Principles (E) Working Group recommends that the memorandum detailing the interim changes to existing reporting instructions be posted on the Blanks (E) Working Group web page. As noted, the Statutory Accounting Principles (E) Working Group has a current project to review the reporting of collateral loans, with a proposal to flow through AVR. (Collateral loans currently do not flow through AVR.) The Statutory Accounting Principles (E) Working Group anticipates an exposure at the Summer National Meeting with proposed Schedule BA and AVR reporting lines. The Statutory Accounting Principles (E) Working Group will inform the Blanks (E) Working Group once revisions are adopted and when the interim exception will no longer be permitted.

Bruggeman made a motion, seconded by Clark, to receive the Statutory Accounting Principles (E) Working Group memorandum (Attachment Two-D). The motion passed unanimously.

4. Adopted the Editorial Listing

Snow made a motion, seconded by Clark, to adopt the editorial listing (Attachment Two-E). The motion passed unanimously.

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

SharePoint/NAIC Support Staff Hub/Committees/E Committee/APPTF/2024 Summer NM/Minutes/BWG/08 07 2024 blanks.docx

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**NAIC BLANKS (E) WORKING GROUP**

**Blanks Agenda Item Submission Form**

<p style="text-align: right;">DATE: <u>09/26/2024</u></p> <p><b>CONTACT PERSON:</b> _____</p> <p><b>TELEPHONE:</b> _____</p> <p><b>EMAIL ADDRESS:</b> _____</p> <p><b>ON BEHALF OF:</b> _____</p> <p><b>NAME:</b> <u>Dale Bruggeman</u></p> <p><b>TITLE:</b> <u>Chair SAPWG</u></p> <p><b>AFFILIATION:</b> <u>Ohio Department of Insurance</u></p> <p><b>ADDRESS:</b> <u>50W. Town St., 3<sup>rd</sup> Fl., Ste. 300</u> <u>Columbus, OH 43215</u></p>	<p style="text-align: center;"><b>FOR NAIC USE ONLY</b></p> <p>Agenda Item # <u>2024-13BWG</u></p> <p>Year <u>2025</u></p> <p>Changes to Existing Reporting <input checked="" type="checkbox"/> [ X ]</p> <p>New Reporting Requirement <input type="checkbox"/> [ ]</p> <hr/> <p style="text-align: center;"><b>REVIEWED FOR ACCOUNTING PRACTICES AND PROCEDURES IMPACT</b></p> <p>No Impact <input checked="" type="checkbox"/> [ X ]</p> <p>Modifies Required Disclosure <input type="checkbox"/> [ ]</p> <p>Is there data being requested in this proposal which is available elsewhere in the Annual/Quarterly Statement? <input type="checkbox"/> [ No ]</p> <p><i>***If Yes, complete question below***</i></p> <p style="text-align: center;"><b>DISPOSITION</b></p> <p><input type="checkbox"/> [ ] Rejected For Public Comment</p> <p><input type="checkbox"/> [ ] Referred To Another NAIC Group</p> <p><input type="checkbox"/> [ ] Received For Public Comment</p> <p><input type="checkbox"/> [ ] Adopted Date _____</p> <p><input type="checkbox"/> [ ] Rejected Date _____</p> <p><input type="checkbox"/> [ ] Deferred Date _____</p> <p><input type="checkbox"/> [ ] Other (Specify) _____</p>
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**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 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 2025

**IDENTIFICATION OF ITEM(S) TO CHANGE**

Update the annual investment schedules for editorial items to the bond project. (Investment Sch. General Instructions, Sch. D Verification, Sch. D Part 1A, Sch. D Part 3 & 4, Sch. DL Part 1 & 2, and Sch. E Part 1 & 2)

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

The purpose of this proposal is to show annual editorials for the bond project in one proposal instead of the editorial lists over multiple Blanks Working Group calls.

**\*\*\*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

## Listing of Items to be Updated in the Annual Investment Schedule Instructions/Blanks:

1. Investment Schedule General Instructions:
  - Add “Restricted Asset Code” label.
  - Add clarifying instructions for ABS – Non-Mortgage Backed (MBS) (SBA and SBIC) to Agency CMBS – Fully Guaranteed (Exempt from RBC) and Agency CMBS – Not/Partially Guaranteed (Not Exempt from RBC).
2. Schedule BA, Part 1, 2 & 3:
  - Column 1 CUSIP - Update CUSIP Global Services reference
3. Schedule D, Part 1, Section 1:
  - Column 1 CUSIP, Column 33 Issuer, & Column 34 Issue - Update CUSIP Global Services reference
  - Column 24 Agency, Sovereign Jurisdiction or State Abbreviation Update instructions to be consistent with the changes adopted by the VOSTF #2024-002.01.
  - Column 28 Call Date – remove “MW” code from instructions because only a date can be reported in this column. Add a new column called “Call Date – Make Whole Call Provision” and renumber remaining columns.
4. Schedule D, Part 1, Section 2:
  - Column 1 CUSIP, Column 35 Issuer, & Column 36 Issue – Update CUSIP Global Services reference
  - Column 21 Origination Balloon Payment % - clarify what ABS categories should report in this column.
  - Column 29 Current Overcollateralization Percentage – slightly change wording for instructions.
  - Column 31 Origination Overcollateralization Percentage – clarify what ABS categories should report in this column.
  - Column 32 Expected Payoff Date at Acquisition – clarify that the information reported should be when the company acquires the security.
5. Schedule D, Part 2, Section 1:
  - Column 1 CUSIP, Column 25 Issuer, & Column 26 Issue – Update CUSIP Global Services reference
6. Schedule D, Part 2, Section 2:
  - Column 1 CUSIP, Column 23 Issuer, & Column 24 Issue – Update CUSIP Global Services reference
7. Schedule D, Part 3:
  - Add Subtotal lines 0489999999, 0499999999, 1889999999, and 1899999999
  - Column 1 CUSIP, Column 12 Issuer, & Column 13 Issue – Update CUSIP Global Services reference
8. Schedule D, Part 4:
  - Add Subtotal lines 0489999999, 0499999999, 1889999999, and 1899999999
  - Column 1 CUSIP, Column 24 Issuer, & Column 25 Issue – Update CUSIP Global Services reference
  - Column 20 Stated Contractual Maturity Date – add clarifying language on when this field should be left blank.
9. Schedule D, Part 5:
  - Add Subtotal lines 0489999999, 0499999999, 1889999999, and 1899999999
  - Column 1 CUSIP, Column 24 Issuer, & Column 25 Issue – Update CUSIP Global Services reference
10. Schedule D, Part 6, Section 1:
  - Column 1 CUSIP – Update CUSIP Global Services reference



11. Schedule DA, Part 1:
  - Remove SVO Bond ETF lines because they shouldn't be reported on this schedule.
  - Add instructions for Column 13 Due and Accrued
  - Add instructions for Column 19 Paid for Accrued
  
12. Schedule DL, Part 1 & 2:
  - Add subtotal lines for ICO Unaffiliated (0489999999) and Affiliated (0499999999) and ABS Unaffiliated (1889999999) and Affiliated (1899999999).
  - Update Header name for ABS lines to Schedule D, Part 1, Section 2.
  - Column 1 CUSIP - Update line references for the CUSIP column and update CUSIP Global Services reference.
  - Part 2 - Column 10 add updated instructions that were made to Part 1 in proposal 2023-06BWG but missed in Part 2.
  
13. Schedule E, Part 2:
  - Remove SVO Bond ETF lines because they shouldn't be reported on this schedule.
  - Update Subtotal lines for Total Cash Equivalents for Unaffiliated and Affiliated.
  - Add back the % code instructions for the Restricted Asset Code column.
  
14. Schedule D, Part 1A:
  - Columns 9 and 10 on the Blank have been XXX'd out for year-end 2025 and will be opened back up for year-end 2026. A note has also been added to the instructions for prior year columns
  - Section 51 rows referenced section 50 and has been updated to reference section 51.
  - Sections 53 and 54 need to reference section 52.
  - Column 8 header needs to reference section 52.
  
15. Supplemental Investment Risk Interrogatories:
  - Update line 3 – Reference to Schedule D, Part 1A line should be Line 52
  
16. Combined Annual Statement for Affiliated Property/Casualty Insurers:
  - Remove Sections 1 & 2 from the reference to Schedule D, Part 1A
  - Update line reference for Schedule D, Part 1 issuer credit obligations and asset-backed securities.
  
17. General Interrogatories:
  - Update line 31 – old line 31.4 should be 31.5

**ANNUAL STATEMENT INSTRUCTIONS – LIFE/FRATERNAL, PROPERTY, HEALTH & TITLE****INVESTMENT SCHEDULES GENERAL INSTRUCTIONS****(Applies to all investment schedules)****Detail Eliminated To Conserve Space**

**Restricted Asset Code:** For the columns that disclose information regarding investments that are not under the exclusive control of the reporting entity, and also including assets loaned to others, the following codes should be used:

LS	–	Loaned or leased to others
RA	–	Subject to repurchase agreement
RR	–	Subject to reverse repurchase agreement
DR	–	Subject to dollar repurchase agreement
DRR	–	Subject to dollar reverse repurchase agreement
C	–	Pledged as collateral – excluding collateral pledged to FHLB
CF	–	Pledged as collateral to FHLB (including assets backing funding agreements)
DB	–	Pledged under an option agreement
DBP	–	Pledged under an option agreement involving “asset transfers with put options”
R	–	Letter stock or otherwise restricted as to sale – excluding FHLB capital stock
		(Note: Private placements are not to be included unless specific restrictions as to sale are included as part of the security agreement.)
RF	–	FHLB capital stock
SD	–	Pledged on deposit with state or other regulatory body
M	–	Not under the exclusive control of the reporting entity for multiple reasons
SS	–	Short sale of a security
O	–	Other

**Detail Eliminated To Conserve Space****Asset-Backed Securities – Investments that qualify for Schedule D, Part 1, Section 2 pursuant to SSAP No. 43R:**

**Financial Asset-Backed Securities - Self-Liquidating** – A self-liquidating security is a design where the terms of the underlying collateral has contractual principal (and interest, if applicable) that results with a conversion into cash over a period of time (e.g., receivables or other such assets). (For example, a mortgage loan backing a mortgage-backed security, where the loan balance is reduced as payments are made and is ultimately fully paid off by the borrower, or a collateralized loan obligation (CLO) backed by bank loans that is reduced as the loan is paid off.) A financial asset is defined within *SSAP No. 103R – Transfers and Servicing of Financial Assets and Extinguishments of Liabilities* as cash, evidence of an ownership interest in an entity, or a contract that conveys to one entity a right (a) to receive cash or another financial instrument from a second entity or (b) to exchange other financial instruments on potentially favorable terms with the second entity. As a point of clarity, for the purposes of the bond definition and reporting on Schedule D, Part 1, financial assets do not include assets for which the realization of the benefits conveyed by the above rights depends on the completion of a performance obligation (e.g., leases, mortgage servicing rights, royalty rights, etc.). These assets represent non-financial assets, or a means through which non-financial assets produce cash flows, until the performance obligation has been satisfied.

Agency Residential Mortgage-Backed Securities – Fully Guaranteed (Exempt from RBC):

Include ‘agency’ residential mortgage-backed securities where the mortgages or bonds are guaranteed (i.e., they are backed by the full faith and credit of the U.S. Government) as to principal and interest by federal and federally sponsored agencies such as the Government National Mortgage Association (GNMA). Also include loans guaranteed by the U.S. Department of Veteran Affairs or the U.S. Department of Agriculture’s Rural Development Housing and Community Facilities Programs. Government Sponsored Mortgage Referenced Securities shall not be captured within this category.

Agency Commercial Mortgage-Backed Securities – Fully Guaranteed (Exempt from RBC):

Include ‘agency’ commercial mortgage-backed securities where the mortgages or bonds are guaranteed (i.e., they are backed by the full faith and credit of the U.S. Government) as to principal and interest by federal and federally sponsored agencies such as the Government National Mortgage Association (GNMA). Also include loans guaranteed by the U.S. Department of Veteran Affairs or the U.S. Department of Agriculture’s Rural Development Housing and Community Facilities Programs. Government Sponsored Mortgage Referenced Securities shall not be captured within this category. This category shall also include ABS securities that are fully and unconditionally guaranteed or insured as to the timely payment of principal and interest by the full faith and credit of the U.S. government that do not qualify for reporting as RMBS. Only fully and unconditionally guaranteed or insured structures shall be captured in this reporting line. Please refer to the Purpose and Procedures Manual of the NAIC Investment Analysis Office for determination of fully guaranteed structures.

Agency Residential Mortgage-Backed Securities – Not/Partially Guaranteed (Not Exempt from RBC):

Include residential mortgage-backed securities issued by an agency that is not or partially guaranteed (i.e., they are not backed by the full faith and credit of the U.S. Government) as to principal and interest by federal or federally sponsored agencies such as Federal National Mortgage Association (FNMA) or Federal Home Loan Mortgage Corporation (FHLMC). This category shall include mortgage-referenced securities issued by a government-sponsored enterprise (e.g., FNMA or FHLMC) in the form of a credit-risk-transfer in which the security is tied to a pool of residential mortgages. These items reflect instruments in which the payments received are linked to the credit and principal payment risk of the underlying mortgage loan borrowers captured in the referenced pool of mortgages. For these instruments, the holder may not receive a return of their full principal as repayment is contingent on repayment by the mortgage loan borrowers in the referenced pool of mortgages.

Agency Commercial Mortgage-Backed Securities – Not/Partially Guaranteed (Not Exempt from RBC):

Include commercial mortgage-backed securities issued by an agency that is not or partially guaranteed (i.e., they are not backed by the full faith and credit of the U.S. Government) as to principal and interest by federal or federally sponsored agencies such as Federal National Mortgage Association (FNMA) or Federal Home Loan Mortgage Corporation (FHLMC). This category shall include mortgage-referenced securities issued by a government-sponsored enterprise (e.g., FNMA or FHLMC) in the form of a credit-risk-transfer in which the security is tied to a pool of commercial mortgages. These items reflect instruments in which the payments received are linked to the credit and principal payment risk of the underlying mortgage loan borrowers captured in the referenced pool of mortgages. For these instruments, the holder may not receive a return of their full principal as repayment is contingent on repayment by the mortgage loan borrowers in the referenced pool of mortgages. This category shall also include ABS securities that are agency-issued and not fully and unconditionally guaranteed or insured as to the timely payment of principal and interest by the full faith and credit of the U.S. government (excluding RMBS).


**Detail Eliminated To Conserve Space**

***Financial Asset-Backed Securities – Not Self-Liquidating*** – Include all financial asset-backed securities where the structure does not represent a design where the terms of the underlying collateral has contractual principal (and interest, if applicable) that results with a conversion into cash over a period of time (e.g., receivables or other such assets)

**SCHEDULE BA – PART 1**

**OTHER LONG-TERM INVESTED ASSETS OWNED DECEMBER 31 OF CURRENT YEAR**

Refer to *SSAP No. 23—Foreign Currency Transactions and Translations* for accounting guidance.

Column 1 – CUSIP Identification

CUSIP numbers for all purchased publicly issued securities are available from the broker’s confirmation or the certificate. For private placement securities, the NAIC has created a special number called a PPN to be assigned by the ~~Standard & Poor’s CUSIP Bureau~~ CUSIP Global Services. For foreign securities, use a CINS that is assigned by the ~~Standard & Poor’s CUSIP Bureau~~ CUSIP Global Services: [www.cusip.com/cusip/index.htm](http://www.cusip.com/cusip/index.htm).



**SCHEDULE BA – PART 2**

**OTHER LONG-TERM INVESTED ASSETS ACQUIRED AND ADDITIONS MADE DURING THE YEAR**

This schedule should reflect not only those newly acquired long-term invested assets, but also any increases or additions to long-term invested assets acquired in the current and prior periods, including, for example, capital calls from existing limited partnerships.

Column 1 – CUSIP Identification

CUSIP numbers for all purchased publicly issued securities are available from the broker’s confirmation or the certificate. For private placement securities, the NAIC has created a special number called a PPN to be assigned by the ~~Standard & Poor’s CUSIP Bureau~~ CUSIP Global Services. For foreign securities, use a CINS that is assigned by the ~~Standard & Poor’s CUSIP Bureau~~ CUSIP Global Services: [www.cusip.com/cusip/index.htm](http://www.cusip.com/cusip/index.htm).



**SCHEDULE BA – PART 3**

**OTHER LONG-TERM INVESTED ASSETS DISPOSED, TRANSFERRED OR REPAID DURING THE YEAR**

This schedule should reflect not only disposals of an entire “other invested asset” but should also include partial disposals and amounts received during the year on investments still held, including, for example, return of capital distributions from limited partnerships.

Column 1 – CUSIP Identification

CUSIP numbers for all purchased publicly issued securities are available from the broker’s confirmation or the certificate. For private placement securities, the NAIC has created a special number called a PPN to be assigned by the ~~Standard & Poor’s CUSIP Bureau~~ CUSIP Global Services. For foreign securities, use a CINS that is assigned by the ~~Standard & Poor’s CUSIP Bureau~~ CUSIP Global Services: [www.cusip.com/cusip/index.htm](http://www.cusip.com/cusip/index.htm).

**SCHEDULE D – PART 1- SECTION 1**

**LONG-TERM BONDS – ISSUER CREDIT OBLIGATIONS OWNED DECEMBER 31 OF CURRENT YEAR**



**Detail Eliminated To Conserve Space**

Column 1 – CUSIP Identification

CUSIP numbers for all purchased publicly issued securities are available from the broker’s confirmation or the certificate. For private placement securities, the NAIC has created a special number called a PPN to be assigned by the ~~Standard & Poor’s CUSIP Bureau~~ CUSIP Global Services. For foreign securities, use a CINS that is assigned by the ~~Standard & Poor’s CUSIP Bureau~~ CUSIP Global Services: [www.cusip.com/cusip/index.htm](http://www.cusip.com/cusip/index.htm).

If no valid CUSIP, CINS or PPN number exists, then the CUSIP field should be zero-filled and a valid ISIN security number should be reported in Column 35.



**Detail Eliminated To Conserve Space**

Column 33 – Issuer

Issuer Definition:

The name of the legal entity that develops, registers and sells securities for the purpose of financing its operations and may be domestic or foreign governments, corporations or investment trusts. The issuer is legally responsible for the obligations of the issue and for reporting financial conditions, material developments and any other operational activities as required by the regulations of their jurisdictions.

The reporting entity is encouraged to use the following sources:

- Bloomberg
- Interactive Data Corporation (IDC)
- Thomson Reuters
- ~~S&P~~/CUSIP

Column 34 – Issue

Issue information provides detailed data as to the type of security being reported (e.g., coupon, description of security, etc.). Below are examples of what could be provided, but additional information should be provided as appropriate for the security.

- 6% Senior 2018
- 7% Subordinated Debenture 03/15/2022
- 3% NY Housing Authority Debenture 2035

The reporting entity is encouraged to use the following sources:

- Bloomberg
- Interactive Data Corporation (IDC)
- Thomson Reuters
- ~~S&P~~/CUSIP

**Detail Eliminated To Conserve Space**

Column 24 – Agency, Sovereign Jurisdiction or State Abbreviation

Applies to:

U.S. Government Obligations (Exempt from RBC) .....	0019999999
Other U.S. Government Obligations (Not Exempt from RBC) .....	0029999999
Non-U.S. Sovereign Jurisdiction Securities.....	0039999999
Municipal Bonds – General Obligations (Direct and Guaranteed) .....	0049999999
Municipal Bonds – Special Revenue .....	0059999999

For items captured as U.S. government or Other U.S. government, report “US” for treasury issued items and for non treasury items U.S. Government Obligations or Other U.S. Government Obligations, report the abbreviation for the agency issuer captured within these categories. (Agency abbreviations are detailed in the *Purposes and Procedures Manual of the NAIC Investment Analysis Office* in the listing of agencies approved for these categories.)

For Non-U.S. Sovereign Jurisdiction Securities, report the country abbreviation detailed in the Annual Statement Instructions Appendix.

For ~~municipal bonds, include~~ Municipal Bonds – General Obligation and Municipal Bonds – Special Revenue report the abbreviation for the state where the security is issued (e.g., “MO” for Missouri). For federal issuances, report the abbreviation for the agency issuer.

**Detail Eliminated To Conserve Space**

Column 28 – Call Date

Report the next call date. If there is no call date, leave blank.

~~If the item is subject to a make whole call provision and it is not known that the issuer is expected to invoke the provision enter “MW”. If information is known that the issuer expects to invoke the make whole provision, then the expected call date of the make whole call provision shall be reported.~~

Column 29 – Call Date – Make Whole Call Provision

If the item is subject to a make whole call provision and it is not known that the issuer is expected to invoke the provision enter “MW”. If information is known that the issuer expects to invoke the make whole provision, then the expected call date of the make whole call provision shall be reported in Column 28 – Call Date.

Leave blank if no make whole call provision or if the information is known that the issuer expects to invoke the make whole provision.

- Column ~~29~~30 – Call Price – *Detail Eliminated to Conserve Space*
- Column ~~30~~31 – Effective Date of Maturity – *Detail Eliminated to Conserve Space*
- Column ~~31~~32 – Aggregate Deferred Interest – *Detail Eliminated to Conserve Space*
- Column ~~32~~33 – PIK Interest – *Detail Eliminated to Conserve Space*
- Column ~~33~~34 – Issuer – *Detail Eliminated to Conserve Space*
- Column ~~34~~35 – Issue – *Detail Eliminated to Conserve Space*
- Column ~~35~~36 – ISIN Identification – *Detail Eliminated to Conserve Space*
- Column ~~36~~37 – Capital Structure Code – *Detail Eliminated to Conserve Space*

**SCHEDULE D – PART 1 – SECTION 2****ASSET-BACKED SECURITIES OWNED DECEMBER 31 OF CURRENT YEAR**

Column 1 – CUSIP Identification

CUSIP numbers for all purchased publicly issued securities are available from the broker's confirmation or the certificate. For private placement securities, the NAIC has created a special number called a PPN to be assigned by the ~~Standard & Poor's CUSIP Bureau~~ CUSIP Global Services. For foreign securities, use a CINS that is assigned by the ~~Standard & Poor's CUSIP Bureau~~ CUSIP Global Services: [www.cusip.com/cusip/index.htm](http://www.cusip.com/cusip/index.htm).

If no valid CUSIP, CINS or PPN number exists, then the CUSIP field should be zero-filled and a valid ISIN security number should be reported in Column 37.



**Detail Eliminated To Conserve Space**



Column 21 – Origination Balloon Payment %

Use only for asset-backed securities reported in the following categories:

- Financial Asset-Backed Securities – Not Self-Liquidating
- Non-Financial Asset-Backed Securities – Practical Expedient
- Non-Financial Asset-Backed Securities – Full Analysis

Include the percentage of balloon payment due at maturity based on the original outstanding principal amount. For example, if the original security had principal repayment of \$100 and \$80 is scheduled to be paid at maturity, the balloon payment percentage at origination is 80%. The balloon percentage shall not be adjusted subsequent to origination regardless of principal reduction or payments in advance of maturity that reduce the outstanding balloon. If there is no balloon payment, then update with 0%.



**Detail Eliminated To Conserve Space**



Column 29 – Current Overcollateralization Percentage

Use only for asset-backed securities reported in the following categories:

- Financial Asset-Backed Securities – Not Self-Liquidating
- Non-Financial Asset-Backed Securities – Full Analysis

Report the overcollateralization ratio that reflects the value of the assets backing the debt issuance in comparison to the tranche held and all tranches senior as of the reporting date.

The ratio shall reflect the total unimpaired assets backing the debt issuance over the specific tranche held and all the tranches senior to the held tranche. For example, if the assets / expected cash flows supporting the debt issuance has declined to \$88, and there is still \$75 in issued senior debt and \$15 in issued mezzanine debt, a reporting entity holding senior tranche would report 117% (88/75) and a reporting entity holding the mezzanine debt shall report 98% (88/90).

The original-current overcollateralization ratio shall be based on supporting investment documentation and is updated using the most recent information available.

Column 30 – Current Expected Payoff Date

Report the current expected pay-off date resulting from estimated cash flows and prepayment assumptions.

Column 31 – Origination Overcollateralization Percentage

Use only for asset-backed securities reported in the following categories:

- Financial Asset-Backed Securities – Not Self-Liquidating
- Non-Financial Asset-Backed Securities – Full Analysis

Report the overcollateralization ratio that reflects the value of the assets backing the debt issuance in comparison to the tranche held and all tranches senior at the time of origination.

The ratio shall reflect the total unimpaired assets backing the debt issuance over the specific tranche held and all the tranches senior to the held tranche. For example, with \$100 in assets backing the debt issuance and \$75 in issued senior debt, \$15 in issued mezzanine debt, and \$10 in residual assets, a reporting entity holding senior tranche would report 133% (100/75) and a reporting entity holding the mezzanine debt shall report 111% (100/90).

The original overcollateralization ratio shall be based on supporting investment documentation.

Column 32 – ~~Origination~~ Expected Payoff Date at Acquisition

Report the expected pay-off date (i.e., anticipated repayment date) at the time of original acquisition. (This field should remain unchanged for as long as the security is held. This field should reflect the earliest held lot.)



**Detail Eliminated To Conserve Space**

Column 35 – Issuer

Issuer Definition:

The name of the legal entity that develops, registers and sells securities for the purpose of financing its operations and may be domestic or foreign governments, corporations or investment trusts. The issuer is legally responsible for the obligations of the issue and for reporting financial conditions, material developments and any other operational activities as required by the regulations of their jurisdictions.

The reporting entity is encouraged to use the following sources:

- Bloomberg
- Interactive Data Corporation (IDC)
- Thomson Reuters
- ~~S&P~~/CUSIP



**Detail Eliminated To Conserve Space**

Column 36 – Issue

Issue information provides detailed data as to the type of security being reported (e.g., coupon, description of security, etc.). Below are examples of what could be provided, but additional information should be provided as appropriate for the security.

- 6% Senior 2018
- 7% Subordinated Debenture 03/15/2022
- 3% NY Housing Authority Debenture 2035



The reporting entity is encouraged to use the following sources:

- Bloomberg
- Interactive Data Corporation (IDC)
- Thomson Reuters
- ~~S&P~~/CUSIP

**SCHEDULE D – PART 2 – SECTION 1**

**PREFERRED STOCKS OWNED DECEMBER 31 OF CURRENT YEAR**

Column 1 – CUSIP Identification

CUSIP numbers for all purchased publicly issued securities are available from the broker’s confirmation or the certificate. For private placement securities, the NAIC has created a special number called a PPN to be assigned by the ~~Standard & Poor’s CUSIP Bureau~~ CUSIP Global Services. For foreign securities, use a CINS that is assigned by the ~~Standard & Poor’s CUSIP Bureau~~ CUSIP Global Services: [www.cusip.com/cusip/index.htm](http://www.cusip.com/cusip/index.htm).

If no valid CUSIP, CINS or PPN number exists, then the CUSIP field should be zero-filled and a valid ISIN security number should be reported in Column 27.



Column 25 – Issuer

Issuer Definition:

The name of the legal entity that develops, registers and sells securities for the purpose of financing its operations and may be domestic or foreign governments, corporations or investment trusts. The issuer is legally responsible for the obligations of the issue and for reporting financial conditions, material developments and any other operational activities as required by the regulations of their jurisdictions

The reporting entity is encouraged to use the following sources:

- Bloomberg
- Interactive Data Corporation (IDC)
- Thomson Reuters
- ~~S&P~~/CUSIP



Column 26 – Issue

Issue information provides detailed data as to the type of security being reported.

The reporting entity is encouraged to use the following sources:

- Bloomberg
- Interactive Data Corporation (IDC)
- Thomson Reuters
- ~~S&P~~/CUSIP

**SCHEDULE D – PART 2 – SECTION 2**

**COMMON STOCKS OWNED DECEMBER 31 OF CURRENT YEAR**

Column 1 – CUSIP Identification

CUSIP numbers for all purchased publicly issued securities are available from the broker’s confirmation or the certificate. For private placement securities, the NAIC has created a special number called a PPN to be assigned by the ~~Standard & Poor’s CUSIP Bureau~~ CUSIP Global Services. For foreign securities, use a CINS that is assigned by the ~~Standard & Poor’s CUSIP Bureau~~ CUSIP Global Services: [www.cusip.com/cusip/index.htm](http://www.cusip.com/cusip/index.htm).

If no valid CUSIP, CINS or PPN number exists, then the CUSIP field should be zero-filled and a valid ISIN security number should be reported in Column 24.



Column 23 – Issuer

Issuer Definition:

The name of the legal entity that develops, registers and sells securities for the purpose of financing its operations and may be domestic or foreign governments, corporations or investment trusts. The issuer is legally responsible for the obligations of the issue and for reporting financial conditions, material developments and any other operational activities as required by the regulations of their jurisdictions.

The reporting entity is encouraged to use the following sources:

- Bloomberg
- Interactive Data Corporation (IDC)
- Thomson Reuters
- ~~S&P~~/CUSIP



Column 24 – Issue

Issue information provides detailed data as to the type of security being reported.

The reporting entity is encouraged to use the following sources:

- Bloomberg
- Interactive Data Corporation (IDC)
- Thomson Reuters
- ~~S&P~~/CUSIP

**SCHEDULE D – PART 3**

**LONG-TERM BONDS AND STOCKS ACQUIRED DURING CURRENT YEAR**



**Detail Eliminated To Conserve Space**



<u>Category</u>	<u>Line Number</u>
Issuer Credit Obligations:	
U.S. Government Obligations (Exempt from RBC).....	0019999999
Other U.S. Government Obligations (Not Exempt from RBC).....	0029999999
Non-U.S. Sovereign Jurisdiction Securities .....	0039999999
Municipal Bonds – General Obligations (Direct & Guaranteed) .....	0049999999
Municipal Bonds – Special Revenue.....	0059999999
Project Finance Bonds Issued by Operating Entities (Unaffiliated) .....	0069999999
Project Finance Bonds Issued by Operating Entities (Affiliated).....	0079999999
Corporate Bonds (Unaffiliated).....	0089999999
Corporate Bonds (Affiliated).....	0099999999
Mandatory Convertible Bonds (Unaffiliated).....	0109999999
Mandatory Convertible Bonds (Affiliated) .....	0119999999
Single Entity Backed Obligations (Unaffiliated).....	0129999999
Single Entity Backed Obligations (Affiliated) .....	0139999999
SVO-Identified Bond Exchange Traded Funds – Fair Value .....	0149999999
SVO-Identified Bond Exchange Traded Funds – Systematic Value .....	0159999999
Bonds Issued from SEC-Registered Business Development Corps, Closed End Funds & REITS (Unaffiliated) .....	0169999999
Bonds Issued from SEC-Registered Business Development Corps, Closed End Funds & REITS (Affiliated) .....	0179999999
Bank Loans – Issued (Unaffiliated).....	0189999999
Bank Loans – Issued (Affiliated).....	0199999999
Bank Loans – Acquired (Unaffiliated) .....	0209999999
Bank Loans – Acquired (Affiliated).....	0219999999
Mortgage Loans that Qualify as SVO-Identified Credit Tenant Loans (Unaffiliated) .....	0229999999
Mortgage Loans that Qualify as SVO-Identified Credit Tenant Loans (Affiliated) .....	0239999999
Certificates of Deposit (Unaffiliated) .....	0249999999
Certificates of Deposit (Affiliated).....	0259999999
Other Issuer Credit Obligations (Unaffiliated) .....	0269999999
Other Issuer Credit Obligations (Affiliated).....	0279999999
<u>Subtotal – Issuer Credit Obligations (Unaffiliated).....</u>	<u>0489999999</u>
<u>(Sum of Lines: 0019999999, 0029999999, 0039999999, 0049999999, 0059999999,</u>	
<u>0069999999, 0089999999, 0109999999, 0129999999, 0149999999, 0159999999,</u>	
<u>0169999999, 0189999999, 0209999999, 0229999999, 0249999999, and 0269999999)</u>	
<u>Subtotal – Issuer Credit Obligations (Affiliated).....</u>	<u>0499999999</u>
<u>(Sum of Lines: 0079999999, 0099999999, 0119999999, 0139999999, 0179999999,</u>	
<u>0199999999, 0219999999, 0239999999, 0259999999, and 0279999999)</u>	
Subtotals – Issuer Credit Obligations – Part 3 .....	0509999997
Summary item from Part 5 for Issuer Credit Obligations.....	0509999998
Subtotals – Issuer Credit Obligations .....	0509999999
Asset-Backed Securities:	
Financial Asset-Backed – Self-Liquidating	
Agency Residential Mortgage-Backed Securities – Guaranteed (Exempt from RBC) .....	1019999999
Agency Commercial Mortgage-Backed Securities – Guaranteed (Exempt from RBC).....	1029999999
Agency Residential Mortgage-Backed Securities – Not/Partially Guaranteed (Not Exempt from RBC) .....	1039999999
Agency Commercial Mortgage-Backed Securities – Not/Partially Guaranteed (Not Exempt from RBC) .....	1049999999

Non-Agency Residential Mortgage-Backed Securities (Unaffiliated) .....	1059999999
Non-Agency Residential Mortgage-Backed Securities (Affiliated).....	1069999999
Non-Agency Commercial Mortgage-Backed Securities (Unaffiliated) .....	1079999999
Non-Agency Commercial Mortgage-Backed Securities (Affiliated) .....	1089999999
Non-Agency – CLOs/CBOs/CDOs (Unaffiliated) .....	1099999999
Non-Agency – CLOs/CBOs/CDOs (Affiliated).....	1109999999
Other Financial Asset-Backed Securities – Self-Liquidating (Unaffiliated) .....	1119999999
Other Financial Asset-Backed Securities – Self-Liquidating (Affiliated).....	1129999999
<b>Financial Asset-Backed – Not Self-Liquidating</b>	
Equity Backed Securities (Unaffiliated).....	1319999999
Equity Backed Securities (Affiliated) .....	1329999999
Other Financial Asset-Backed Securities – Not Self-Liquidating (Unaffiliated) .....	1339999999
Other Financial Asset-Backed Securities – Not Self-Liquidating (Affiliated).....	1349999999
<b>Non-Financial Asset-Backed Securities – Practical Expedient</b>	
Lease-Backed Securities – Practical Expedient (Unaffiliated).....	1519999999
Lease-Backed Securities – Practical Expedient (Affiliated).....	1529999999
Other Non-Financial Asset-Backed Securities – Practical Expedient (Unaffiliated) .....	1539999999
Other Non-Financial Asset-Backed Securities – Practical Expedient (Affiliated).....	1549999999
<b>Non-Financial Asset-Backed Securities – Full Analysis</b>	
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
<b>Subtotal – Asset-Backed Securities (Unaffiliated) .....</b>	<b>1889999999</b>
<u>(Sum of Lines: 1019999999, 1029999999, 1039999999, 1049999999, 1059999999,</u>	
<u>1079999999, 1099999999, 1119999999, 1319999999, 1339999999, 1519999999,</u>	
<u>1539999999, 1719999999, and 1739999999)</u>	
<b>Subtotal – Asset-Backed Securities (Affiliated).....</b>	<b>1899999999</b>
<u>(Sum of Lines: 1069999999, 1089999999, 1109999999, 1129999999, 1329999999,</u>	
<u>1349999999, 1529999999, 1549999999, 1729999999, 1749999999)</u>	
Subtotals – Asset-Backed Securities – Part 3 .....	1909999997
Summary item from Part 5 for Asset-Backed Securities .....	1909999998
Subtotals – Asset-Backed Securities .....	1909999999
Subtotals – Issuer Credit Obligations and Asset-Backed Securities.....	2009999999

**Detail Eliminated To Conserve Space**

Column 1 – CUSIP Identification

CUSIP numbers for all purchased publicly issued securities are available from the broker’s confirmation or the certificate. For private placement securities, the NAIC has created a special number called a PPN to be assigned by the ~~Standard & Poor’s CUSIP Bureau~~CUSIP Global Services. For foreign securities, use a CINS that is assigned by the ~~Standard & Poor’s CUSIP Bureau~~CUSIP Global Services: [www.cusip.com/cusip/index.htm](http://www.cusip.com/cusip/index.htm).

If no valid CUSIP, CINS or PPN number exists, then the CUSIP field should be zero-filled and a valid ISIN security number should be reported in Column 14.

**Detail Eliminated To Conserve Space**

Column 12 – Issuer

Issuer Definition:

The name of the legal entity that develops, registers and sells securities for the purpose of financing its operations and may be domestic or foreign governments, corporations or investment trusts. The issuer is legally responsible for the obligations of the issue and for reporting financial conditions, material developments and any other operational activities as required by the regulations of their jurisdictions.

The reporting entity is encouraged to use the following sources:

- Bloomberg
- Interactive Data Corporation (IDC)
- Thomson Reuters
- ~~S&P~~/CUSIP



Column 13 – Issue

Issue information provides detailed data as to the type of security being reported (e.g., coupon, description of security, etc.). Below are examples of what could be provided, but additional information should be provided as appropriate for the security.

- 6% Senior 2018
- 7% Subordinated Debenture 03/15/2022
- 3% NY Housing Authority Debenture 2035

The reporting entity is encouraged to use the following sources:

- Bloomberg
- Interactive Data Corporation (IDC)
- Thomson Reuters
- ~~S&P~~/CUSIP

**SCHEDULE D – PART 4**

**LONG-TERM BONDS AND STOCKS SOLD, REDEEMED OR OTHERWISE DISPOSED OF  
DURING CURRENT YEAR**



**Detail Eliminated To Conserve Space**



<u>Category</u>	<u>Line Number</u>
Issuer Credit Obligations:	
U.S. Government Obligations (Exempt from RBC).....	0019999999
Other U.S. Government Obligations (Not Exempt from RBC).....	0029999999
Non-U.S. Sovereign Jurisdiction Securities .....	0039999999
Municipal Bonds – General Obligations (Direct & Guaranteed) .....	0049999999
Municipal Bonds – Special Revenue.....	0059999999
Project Finance Bonds Issued by Operating Entities (Unaffiliated) .....	0069999999
Project Finance Bonds Issued by Operating Entities (Affiliated).....	0079999999
Corporate Bonds (Unaffiliated).....	0089999999
Corporate Bonds (Affiliated).....	0099999999
Mandatory Convertible Bonds (Unaffiliated).....	0109999999
Mandatory Convertible Bonds (Affiliated) .....	0119999999
Single Entity Backed Obligations (Unaffiliated).....	0129999999
Single Entity Backed Obligations (Affiliated) .....	0139999999
SVO-Identified Bond Exchange Traded Funds – Fair Value .....	0149999999
SVO-Identified Bond Exchange Traded Funds – Systematic Value .....	0159999999
Bonds Issued from SEC-Registered Business Development Corps, Closed End Funds & REITS (Unaffiliated) .....	0169999999
Bonds Issued from SEC-Registered Business Development Corps, Closed End Funds & REITS (Affiliated) .....	0179999999
Bank Loans – Issued (Unaffiliated).....	0189999999
Bank Loans – Issued (Affiliated).....	0199999999
Bank Loans – Acquired (Unaffiliated) .....	0209999999
Bank Loans – Acquired (Affiliated).....	0219999999
Mortgage Loans that Qualify as SVO-Identified Credit Tenant Loans (Unaffiliated) .....	0229999999
Mortgage Loans that Qualify as SVO-Identified Credit Tenant Loans (Affiliated) .....	0239999999
Certificates of Deposit (Unaffiliated) .....	0249999999
Certificates of Deposit (Affiliated).....	0259999999
Other Issuer Credit Obligations (Unaffiliated) .....	0269999999
Other Issuer Credit Obligations (Affiliated).....	0279999999
<u>Subtotal – Issuer Credit Obligations (Unaffiliated).....</u>	<u>0489999999</u>
<u>(Sum of Lines: 0019999999, 0029999999, 0039999999, 0049999999, 0059999999,</u>	
<u>0069999999, 0089999999, 0109999999, 0129999999, 0149999999, 0159999999,</u>	
<u>0169999999, 0189999999, 0209999999, 0229999999, 0249999999, and 0269999999)</u>	
<u>Subtotal – Issuer Credit Obligations (Affiliated).....</u>	<u>0499999999</u>
<u>(Sum of Lines: 0079999999, 0099999999, 0119999999, 0139999999, 0179999999,</u>	
<u>0199999999, 0219999999, 0239999999, 0259999999, and 0279999999)</u>	
Subtotals – Issuer Credit Obligations – Part 4.....	0509999997
Summary item from Part 5 for Issuer Credit Obligations.....	0509999998
Subtotals – Issuer Credit Obligations .....	0509999999
Asset-Backed Securities:	
Financial Asset-Backed – Self-Liquidating	
Agency Residential Mortgage-Backed Securities – Guaranteed (Exempt from RBC) .....	1019999999
Agency Commercial Mortgage-Backed Securities – Guaranteed (Exempt from RBC).....	1029999999
Agency Residential Mortgage-Backed Securities – Not/Partially Guaranteed (Not Exempt from RBC) .....	1039999999
Agency Commercial Mortgage-Backed Securities –	

Not/Partially Guaranteed (Not Exempt from RBC) .....	1049999999
Non-Agency Residential Mortgage-Backed Securities (Unaffiliated) .....	1059999999
Non-Agency Residential Mortgage-Backed Securities (Affiliated) .....	1069999999
Non-Agency Commercial Mortgage-Backed Securities (Unaffiliated) .....	1079999999
Non-Agency Commercial Mortgage-Backed Securities (Affiliated) .....	1089999999
Non-Agency – CLOs/CBOs/CDOs (Unaffiliated) .....	1099999999
Non-Agency – CLOs/CBOs/CDOs (Affiliated) .....	1109999999
Other Financial Asset-Backed Securities – Self-Liquidating (Unaffiliated) .....	1119999999
Other Financial Asset-Backed Securities – Self-Liquidating (Affiliated) .....	1129999999
Financial Asset-Backed – Not Self-Liquidating	
Equity Backed Securities (Unaffiliated) .....	1319999999
Equity Backed Securities (Affiliated) .....	1329999999
Other Financial Asset-Backed Securities – Not Self-Liquidating (Unaffiliated) .....	1339999999
Other Financial Asset-Backed Securities – Not Self-Liquidating (Affiliated) .....	1349999999
Non-Financial Asset-Backed Securities – Practical Expedient	
Lease-Backed Securities – Practical Expedient (Unaffiliated) .....	1519999999
Lease-Backed Securities – Practical Expedient (Affiliated) .....	1529999999
Other Non-Financial Asset-Backed Securities – Practical Expedient (Unaffiliated) .....	1539999999
Other Non-Financial Asset-Backed Securities – Practical Expedient (Affiliated) .....	1549999999
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>Subtotal – Asset-Backed Securities (Unaffiliated) .....</u>	<u>1889999999</u>
<u>(Sum of Lines: 1019999999, 1029999999, 1039999999, 1049999999, 1059999999, 1079999999, 1099999999, 1119999999, 1319999999, 1339999999, 1519999999, 1539999999, 1719999999, and 1739999999)</u>	
<u>Subtotal – Asset-Backed Securities (Affiliated) .....</u>	<u>1899999999</u>
<u>(Sum of Lines: 1069999999, 1089999999, 1109999999, 1129999999, 1329999999, 1349999999, 1529999999, 1549999999, 1729999999, 1749999999)</u>	
Subtotals – Asset-Backed Securities – Part 4 .....	1909999997
Summary item from Part 5 for Asset-Backed Securities .....	1909999998
Subtotals – Asset-Backed Securities .....	1909999999
Subtotals – Issuer Credit Obligations and Asset-Backed Securities .....	2009999999

**Detail Eliminated To Conserve Space**

Column 1 – CUSIP Identification

CUSIP numbers for all purchased publicly issued securities are available from the broker’s confirmation or the certificate. For private placement securities, the NAIC has created a special number called a PPN to be assigned by the ~~Standard & Poor’s CUSIP Bureau~~CUSIP Global Services. For foreign securities, use a CINS that is assigned by the ~~Standard & Poor’s CUSIP Bureau~~CUSIP Global Services: [www.cusip.com/cusip/index.htm](http://www.cusip.com/cusip/index.htm).

If no valid CUSIP, CINS or PPN number exists, then the CUSIP field should be zero-filled and a valid ISIN security number should be reported in Column 26.

**Detail Eliminated To Conserve Space**



Column 20 – Stated Contractual Maturity Date

For common stocks and funds in scope of SSAP No. 30R funds and SVO-Identified Bond Exchange Traded Funds, leave blank.

For perpetual bonds, enter 01/01/9999.



Column 24 – Issuer

Issuer Definition:

The name of the legal entity that develops, registers and sells securities for the purpose of financing its operations and may be domestic or foreign governments, corporations or investment trusts. The issuer is legally responsible for the obligations of the issue and for reporting financial conditions, material developments and any other operational activities as required by the regulations of their jurisdictions.

The reporting entity is encouraged to use the following sources:

- Bloomberg
- Interactive Data Corporation (IDC)
- Thomson Reuters
- ~~S&P~~/CUSIP



Column 25 – Issue

Issue information provides detailed data as to the type of security being reported (e.g., coupon, description of security, etc.). Below are examples of what could be provided but additional information should be provided as appropriate for the security.

6% Senior 2018  
7% Subordinated Debenture 03/15/2022  
3% NY Housing Authority Debenture 2035

The reporting entity is encouraged to use the following sources:

- Bloomberg
- Interactive Data Corporation (IDC)
- Thomson Reuters
- ~~S&P~~/CUSIP

**SCHEDULE D – PART 5**

**LONG-TERM BONDS AND STOCKS ACQUIRED DURING THE YEAR AND FULLY DISPOSED OF DURING CURRENT YEAR**



**Detail Eliminated To Conserve Space**



<u>Category</u>	<u>Line Number</u>
Issuer Credit Obligations:	
U.S. Government Obligations (Exempt from RBC).....	0019999999
Other U.S. Government Obligations (Not Exempt from RBC).....	0029999999
Non-U.S. Sovereign Jurisdiction Securities .....	0039999999
Municipal Bonds – General Obligations (Direct & Guaranteed) .....	0049999999
Municipal Bonds – Special Revenue.....	0059999999
Project Finance Bonds Issued by Operating Entities (Unaffiliated) .....	0069999999
Project Finance Bonds Issued by Operating Entities (Affiliated).....	0079999999
Corporate Bonds (Unaffiliated).....	0089999999
Corporate Bonds (Affiliated).....	0099999999
Mandatory Convertible Bonds (Unaffiliated).....	0109999999
Mandatory Convertible Bonds (Affiliated) .....	0119999999
Single Entity Backed Obligations (Unaffiliated).....	0129999999
Single Entity Backed Obligations (Affiliated) .....	0139999999
SVO-Identified Bond Exchange Traded Funds – Fair Value .....	0149999999
SVO-Identified Bond Exchange Traded Funds – Systematic Value .....	0159999999
Bonds Issued from SEC-Registered Business Development Corps, Closed End Funds & REITS (Unaffiliated) .....	0169999999
Bonds Issued from SEC-Registered Business Development Corps, Closed End Funds & REITS (Affiliated) .....	0179999999
Bank Loans – Issued (Unaffiliated).....	0189999999
Bank Loans – Issued (Affiliated).....	0199999999
Bank Loans – Acquired (Unaffiliated) .....	0209999999
Bank Loans – Acquired (Affiliated).....	0219999999
Mortgage Loans that Qualify as SVO-Identified Credit Tenant Loans (Unaffiliated) .....	0229999999
Mortgage Loans that Qualify as SVO-Identified Credit Tenant Loans (Affiliated) .....	0239999999
Certificates of Deposit (Unaffiliated) .....	0249999999
Certificates of Deposit (Affiliated).....	0259999999
Other Issuer Credit Obligations (Unaffiliated) .....	0269999999
Other Issuer Credit Obligations (Affiliated).....	0279999999
<u>Subtotal – Issuer Credit Obligations (Unaffiliated).....</u>	<u>0489999999</u>
<u>(Sum of Lines: 0019999999, 0029999999, 0039999999, 0049999999, 0059999999,</u>	
<u>0069999999, 0089999999, 0109999999, 0129999999, 0149999999, 0159999999,</u>	
<u>0169999999, 0189999999, 0209999999, 0229999999, 0249999999, and 0269999999)</u>	
<u>Subtotal – Issuer Credit Obligations (Affiliated).....</u>	<u>0499999999</u>
<u>(Sum of Lines: 0079999999, 0099999999, 0119999999, 0139999999, 0179999999,</u>	
<u>0199999999, 0219999999, 0239999999, 0259999999, and 0279999999)</u>	
Summary item from Part 5 for Issuer Credit Obligations.....	0509999998
Asset-Backed Securities:	
Financial Asset-Backed – Self-Liquidating	
Agency Residential Mortgage-Backed Securities – Guaranteed (Exempt from RBC) .....	1019999999
Agency Commercial Mortgage-Backed Securities – Guaranteed (Exempt from RBC).....	1029999999
Agency Residential Mortgage-Backed Securities – Not/Partially Guaranteed (Not Exempt from RBC) .....	1039999999
Agency Commercial Mortgage-Backed Securities – Not/Partially Guaranteed (Not Exempt from RBC) .....	1049999999
Non-Agency Residential Mortgage-Backed Securities (Unaffiliated) .....	1059999999
Non-Agency Residential Mortgage-Backed Securities (Affiliated).....	1069999999

Non-Agency Commercial Mortgage-Backed Securities (Unaffiliated) .....	1079999999
Non-Agency Commercial Mortgage-Backed Securities (Affiliated) .....	1089999999
Non-Agency – CLOs/CBOs/CDOs (Unaffiliated) .....	1099999999
Non-Agency – CLOs/CBOs/CDOs (Affiliated).....	1109999999
Other Financial Asset-Backed Securities – Self-Liquidating (Unaffiliated) .....	1119999999
Other Financial Asset-Backed Securities – Self-Liquidating (Affiliated).....	1129999999
Financial Asset-Backed – Not Self-Liquidating	
Equity Backed Securities (Unaffiliated).....	1319999999
Equity Backed Securities (Affiliated) .....	1329999999
Other Financial Asset-Backed Securities – Not Self-Liquidating (Unaffiliated) .....	1339999999
Other Financial Asset-Backed Securities – Not Self-Liquidating (Affiliated).....	1349999999
Non-Financial Asset-Backed Securities – Practical Expedient	
Lease-Backed Securities – Practical Expedient (Unaffiliated).....	1519999999
Lease-Backed Securities – Practical Expedient (Affiliated).....	1529999999
Other Non-Financial Asset-Backed Securities – Practical Expedient (Unaffiliated) .....	1539999999
Other Non-Financial Asset-Backed Securities – Practical Expedient (Affiliated).....	1549999999
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>Subtotal – Asset-Backed Securities (Unaffiliated) .....</u>	<u>1889999999</u>
<u>(Sum of Lines: 1019999999, 1029999999, 1039999999, 1049999999, 1059999999,</u>	
<u>1079999999, 1099999999, 1119999999, 1319999999, 1339999999, 1519999999,</u>	
<u>1539999999, 1719999999, and 1739999999)</u>	
<u>Subtotal – Asset-Backed Securities (Affiliated).....</u>	<u>1899999999</u>
<u>(Sum of Lines: 1069999999, 1089999999, 1109999999, 1129999999, 1329999999,</u>	
<u>1349999999, 1529999999, 1549999999, 1729999999, 1749999999)</u>	
Summary item from Part 5 for Asset-Backed Securities .....	1909999998
Subtotals – Issuer Credit Obligations and Asset-Backed Securities.....	2009999999

**Detail Eliminated To Conserve Space**

Column 1 – CUSIP Identification

CUSIP numbers for all purchased publicly issued securities are available from the broker’s confirmation or the certificate. For private placement securities, the NAIC has created a special number called a PPN to be assigned by the ~~Standard & Poor’s CUSIP Bureau~~CUSIP Global Services. For foreign securities, use a CINS that is assigned by the ~~Standard & Poor’s CUSIP Bureau~~CUSIP Global Services: [www.cusip.com/cusip/index.htm](http://www.cusip.com/cusip/index.htm).

If no valid CUSIP, CINS or PPN number exists, then the CUSIP field should be zero-filled and a valid ISIN security number should be reported in Column 26.

**Detail Eliminated To Conserve Space**

Column 24 – Issuer

Issuer Definition:

The name of the legal entity that develops, registers and sells securities for the purpose of financing its operations and may be domestic or foreign governments, corporations or investment trusts. The issuer is legally responsible for the obligations of the issue and for reporting financial conditions, material developments and any other operational activities as required by the regulations of their jurisdictions.

The reporting entity is encouraged to use the following sources:

- Bloomberg
- Interactive Data Corporation (IDC)
- Thomson Reuters
- ~~S&P~~/CUSIP

**Detail Eliminated To Conserve Space**

Column 25 – Issue

Issue information provides detailed data as to the type of security being reported (e.g., coupon, description of security, etc.). Below are examples of what could be provided but additional information should be provided as appropriate for the security.

6% Senior 2018  
 7% Subordinated Debenture 03/15/2022  
 3% NY Housing Authority Debenture 2035

The reporting entity is encouraged to use the following sources:

- Bloomberg
- Interactive Data Corporation (IDC)
- Thomson Reuters
- ~~S&P~~/CUSIP

**SCHEDULE D – PART 6 – SECTION 1****VALUATION OF SHARES OF SUBSIDIARY, CONTROLLED OR AFFILIATED COMPANIES**

Column 1 – CUSIP Identification

CUSIP numbers for all purchased publicly issued securities are available from the broker's confirmation or the certificate. For private placement securities, the NAIC has created a special number called a PPN to be assigned by the ~~Standard & Poor's CUSIP Bureau~~CUSIP Global Services. For foreign securities, use a CINS that is assigned by the ~~Standard & Poor's CUSIP Bureau~~CUSIP Global Services: [www.cusip.com/cusip/index.htm](http://www.cusip.com/cusip/index.htm).

If no valid CUSIP, CINS or PPN number exists, then the CUSIP field should be zero-filled and a valid ISIN security number should be reported in Column 15.

**SCHEDULE DA – PART 1**

**SHORT-TERM INVESTMENTS OWNED DECEMBER 31 OF CURRENT YEAR**

<u>Category</u>	<u>Line Number</u>
<b>Issuer Credit Obligations</b>	
U.S. Government Obligations (Exempt from RBC).....	0019999999
Other U.S. Government Obligations (Not Exempt from RBC).....	0029999999
Non-U.S. Sovereign Jurisdiction Securities .....	0039999999
Municipal Bonds – General Obligations (Direct and Guaranteed).....	0049999999
Municipal Bonds – Special Revenue.....	0059999999
Project Finance Bonds Issued by Operating Entities (Unaffiliated).....	0069999999
Project Finance Bonds Issued by Operating Entities (Affiliated).....	0079999999
Corporate Bonds (Unaffiliated).....	0089999999
Corporate Bonds (Affiliated).....	0099999999
Mandatory Convertible Bonds (Unaffiliated).....	0109999999
Mandatory Convertible Bonds (Affiliated) .....	0119999999
Single Entity Backed Obligations (Unaffiliated).....	0129999999
Single Entity Backed Obligations (Affiliated) .....	0139999999
<del>SVO Identified Bond Exchange Traded Funds – Fair Value.....</del>	<del>0149999999</del>
<del>SVO Identified Bond Exchange Traded Funds – Systematic Value.....</del>	<del>0159999999</del>
Bonds Issued from SEC-Registered Business Development Corps, Closed End Funds & REITS (Unaffiliated) .....	0169999999
Bonds Issued from SEC-Registered Business Development Corps, Closed End Funds & REITS (Affiliated) .....	0179999999
Bank Loans – Issued (Unaffiliated).....	0189999999
Bank Loans – Issued (Affiliated).....	0199999999
Bank Loans – Acquired (Unaffiliated).....	0209999999
Bank Loans – Acquired (Affiliated).....	0219999999
Mortgages Loans that Qualify as SVO-Identified Credit Tenant Loans (Unaffiliated).....	0229999999
Mortgages Loans that Qualify as SVO-Identified Credit Tenant Loans (Affiliated) .....	0239999999
Other Issuer Credit Obligations (Unaffiliated).....	0269999999
Other Issuer Credit Obligations (Affiliated).....	0279999999

**Detail Eliminated To Conserve Space**

Column 12 – Actual Cost

Include: Cost of acquiring the issue, including brokers’ commission and incidental expenses of effecting delivery.

Exclude: Accrued interest.

For a bond received as a property dividend or capital contribution, enter the initial recognized value. See *SSAP No. 26R—Bonds* for guidance.

Column 13 – Interest Income Due and Accrued December 31 of Current Year  
Report interest income earned and legally due to be paid to the reporting entity as of the reporting date (interest due) plus interest income earned as of the reporting date but not legally due to be paid to the reporting entity until subsequent to the reporting date (interest accrued). Refer to SSAP No. 34— Investment Income Due and Accrued. The amount reported in this column should be the collectible amount of the interest income due and accrued regardless of admitted/nonadmitted determination. Items probable of collection, but nonadmitted pursuant to SSAP No. 34, shall be captured in this reporting column, with the nonadmittance shown in column 2 of the balance sheet and detailed in the notes to the financial statements.



**Detail Eliminated To Conserve Space**



Column 18 – Interest – Amount Received During Year

Include:                      The proportionate share of investment income directly related to the securities reported in this schedule.

Report amounts net of foreign withholding tax.

Column 19 – Paid for Accrued Interest

The amount of accrued interest acquired by the reporting entity in the purchase of short-term investments owned at year-end.

**SCHEDULE DL – PART 1**

**SECURITIES LENDING COLLATERAL ASSETS**

Reinvested Collateral Assets Owned December 31 Current Year  
 (Securities lending collateral assets reported in aggregate on Line 10 of the Asset page  
 (Line 9 for Separate Accounts) and not included on Schedules A, B, BA, D, DB and E)



**Detail Eliminated To Conserve Space**

<u>Category</u>	<u>Line Number</u>
Issuer Credit Obligations (Schedule D, Part 1, Section 1 type):	
U.S. Government Obligations (Exempt from RBC).....	0019999999
Other U.S. Government Obligations (Not Exempt from RBC).....	0029999999
Non-U.S. Sovereign Jurisdiction Securities .....	0039999999
Municipal Bonds – General Obligations (Direct & Guaranteed) .....	0049999999
Municipal Bonds – Special Revenue.....	0059999999
Project Finance Bonds Issued by Operating Entities (Unaffiliated).....	0069999999
Project Finance Bonds Issued by Operating Entities (Affiliated).....	0079999999
Corporate Bonds (Unaffiliated).....	0089999999
Corporate Bonds (Affiliated).....	0099999999
Mandatory Convertible Bonds (Unaffiliated).....	0109999999
Mandatory Convertible Bonds (Affiliated) .....	0119999999
Single Entity Backed Obligations (Unaffiliated).....	0129999999
Single Entity Backed Obligations (Affiliated) .....	0139999999
SVO-Identified Bond Exchange Traded Funds – Fair Value .....	0149999999
SVO-Identified Bond Exchange Traded Funds – Systematic Value .....	0159999999
Bonds Issued from SEC-Registered Business Development Corps, Closed End Funds & REITS (Unaffiliated) .....	0169999999
Bonds Issued from SEC-Registered Business Development Corps, Closed End Funds & REITS (Affiliated) .....	0179999999
Bank Loans – Issued (Unaffiliated).....	0189999999
Bank Loans – Issued (Affiliated).....	0199999999
Bank Loans – Acquired (Unaffiliated) .....	0209999999
Bank Loans – Acquired (Affiliated).....	0219999999
Mortgages Loans that Qualify as SVO-Identified Credit Tenant Loans (Unaffiliated).....	0229999999
Mortgages Loans that Qualify as SVO-Identified Credit Tenant Loans (Affiliated) .....	0239999999
Certificates of Deposit (Unaffiliated).....	0249999999
Certificates of Deposit (Affiliated).....	0259999999
Other Issuer Credit Obligations (Unaffiliated).....	0269999999
Other Issuer Credit Obligations (Affiliated).....	0279999999
<b>Total – Issuer Credit Obligations (Unaffiliated).....</b>	<b>0489999999</b>
<u>(Sum of Lines: 0019999999, 0029999999, 0039999999, 0049999999, 0059999999, 0069999999, 0089999999, 0109999999, 0129999999, 0149999999, 0159999999, 0169999999, 0189999999, 0209999999, 0229999999, 0249999999, and 0269999999)</u>	
<b>Total – Issuer Credit Obligations (Affiliated).....</b>	<b>0499999999</b>
<u>(Sum of Lines: 0079999999, 0099999999, 0119999999, 0139999999, 0179999999, 0199999999, 0219999999, 0239999999, 0259999999, and 0279999999)</u>	
<b>Total – Total Issuer Credit Obligations .....</b>	<b>0509999999</b>



Asset-Backed Securities (Schedule D, Part 1, Section 2 type):

Financial Asset-Backed Securities – Self-Liquidating	
Agency Residential Mortgage-Backed Securities – Guaranteed (Exempt from RBC) .....	1019999999
Agency Commercial Mortgage-Backed Securities – Guaranteed (Exempt from RBC).....	1029999999
Agency Residential Mortgage-Backed Securities – Not/Partially Guaranteed (Not Exempt from RBC) ...	1039999999
Agency Commercial Mortgage-Backed Securities – Not/Partially Guaranteed (Not Exempt from RBC)..	1049999999
Non-Agency Residential Mortgage-Backed Securities (Unaffiliated) .....	1059999999
Non-Agency Residential Mortgage-Backed Securities (Affiliated).....	1069999999
Non-Agency Commercial Mortgage-Backed Securities (Unaffiliated) .....	1079999999
Non-Agency Commercial Mortgage-Backed Securities (Affiliated) .....	1089999999
Non-Agency – CLOs/CBOs/CDOs (Unaffiliated) .....	1099999999
Non-Agency – CLOs/CBOs/CDOs (Affiliated).....	1109999999
Other Financial Asset-Backed Securities – Self-Liquidating (Unaffiliated) .....	1119999999
Other Financial Asset-Backed Securities – Self-Liquidating (Affiliated).....	1129999999
Subtotals – Financial Asset-Backed Securities – Self-Liquidating .....	1209999999
Financial Asset-Backed Securities – Not Self-Liquidating	
Equity Backed Securities (Unaffiliated).....	1319999999
Equity Backed Securities (Affiliated) .....	1329999999
Other Financial Asset-Backed Securities – Not Self-Liquidating (Unaffiliated) .....	1339999999
Other Financial Asset-Backed Securities – Not Self-Liquidating (Affiliated).....	1349999999
Subtotals – Financial Asset-Backed Securities – Not Self-Liquidating .....	1409999999
Non-Financial Asset-Backed Securities – Practical Expedient	
Lease-Backed Securities – Practical Expedient (Unaffiliated).....	1519999999
Lease-Backed Securities – Practical Expedient (Affiliated).....	1529999999
Other Non-Financial Asset-Backed Securities – Practical Expedient (Unaffiliated) .....	1539999999
Other Non-Financial Asset-Backed Securities – Practical Expedient (Affiliated) .....	1549999999
Subtotals - Non-Financial Asset-Backed Securities – Practical Expedient .....	1609999999
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
Subtotals - Non-Financial Asset-Backed Securities – Full Analysis.....	1809999999
<u>Total – Asset-Backed Securities (Unaffiliated).....</u>	<u>1889999999</u>
<u>(Sum of Lines: 1019999999, 1029999999, 1039999999, 1049999999, 1059999999, 1079999999, 1099999999, 1119999999, 1319999999, 1339999999, 1519999999, 1539999999, 1719999999, and 1739999999)</u>	
<u>Total – Asset-Backed Securities (Affiliated).....</u>	<u>1899999999</u>
<u>(Sum of Lines: 1069999999, 1089999999, 1109999999, 1129999999, 1329999999, 1349999999, 1529999999, 1549999999, 1729999999, 1749999999)</u>	
Total – Asset-Backed Securities.....	1909999999
Total – Long-Term Bonds (Issuer Credit Obligations and Asset-Backed Securities) .....	2009999999


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**Detail Eliminated To Conserve Space**
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Column 1 – CUSIP Identification

CUSIP numbers for all purchased publicly issued securities are available from the broker's confirmation or the certificate. For private placement securities, the NAIC has created a special number called a PPN to be assigned by the ~~Standard & Poor's CUSIP Bureau~~CUSIP Global Services. For foreign securities, use a CINS that is assigned by the ~~Standard & Poor's CUSIP Bureau~~CUSIP Global Services: [www.cusip.com/cusip/index.htm](http://www.cusip.com/cusip/index.htm).

For Lines 0019999999 through ~~2009999999~~1909999999, if no valid CUSIP, CINS or PPN number exists, then the CUSIP field should be zero-filled and a valid ISIN security number should be reported in (Column 12).

**SCHEDULE DL – PART 2**

**SECURITIES LENDING COLLATERAL ASSETS**

Reinvested Collateral Assets Owned December 31 Current Year  
 (Securities lending collateral assets included on Schedules A, B, BA, D, DB and E  
 and not reported in aggregate on Line 10 of the Asset page (Line 9 for Separate Accounts))



**Detail Eliminated To Conserve Space**

<u>Category</u>	<u>Line Number</u>
Issuer Credit Obligations (Schedule D, Part 1, Section 1):	
U.S. Government Obligations (Exempt from RBC).....	0019999999
Other U.S. Government Obligations (Not Exempt from RBC).....	0029999999
Non-U.S. Sovereign Jurisdiction Securities .....	0039999999
Municipal Bonds – General Obligations (Direct & Guaranteed) .....	0049999999
Municipal Bonds – Special Revenue.....	0059999999
Project Finance Bonds Issued by Operating Entities (Unaffiliated) .....	0069999999
Project Finance Bonds Issued by Operating Entities (Affiliated).....	0079999999
Corporate Bonds (Unaffiliated).....	0089999999
Corporate Bonds (Affiliated).....	0099999999
Mandatory Convertible Bonds (Unaffiliated).....	0109999999
Mandatory Convertible Bonds (Affiliated) .....	0119999999
Single Entity Backed Obligations (Unaffiliated).....	0129999999
Single Entity Backed Obligations (Affiliated) .....	0139999999
SVO-Identified Bond Exchange Traded Funds – Fair Value .....	0149999999
SVO-Identified Bond Exchange Traded Funds – Systematic Value .....	0159999999
Bonds Issued from SEC-Registered Business Development Corps, Closed End Funds & REITS (Unaffiliated) .....	0169999999
Bonds Issued from SEC-Registered Business Development Corps, Closed End Funds & REITS (Affiliated) .....	0179999999
Bank Loans – Issued (Unaffiliated).....	0189999999
Bank Loans – Issued (Affiliated).....	0199999999
Bank Loans – Acquired (Unaffiliated) .....	0209999999
Bank Loans – Acquired (Affiliated).....	0219999999
Mortgages Loans that Qualify as SVO-Identified Credit Tenant Loans (Unaffiliated).....	0229999999
Mortgages Loans that Qualify as SVO-Identified Credit Tenant Loans (Affiliated) .....	0239999999
Certificates of Deposit (Unaffiliated) .....	0249999999
Certificates of Deposit (Affiliated).....	0259999999
Other Issuer Credit Obligations (Unaffiliated).....	0269999999
Other Issuer Credit Obligations (Affiliated).....	0279999999
<u>Total – Issuer Credit Obligations (Unaffiliated).....</u>	<u>0489999999</u>
<u>(Sum of Lines: 0019999999, 0029999999, 0039999999, 0049999999, 0059999999,</u>	
<u>0069999999, 0089999999, 0109999999, 0129999999, 0149999999, 0159999999,</u>	
<u>0169999999, 0189999999, 0209999999, 0229999999, 0249999999, and 0269999999)</u>	
<u>Total – Issuer Credit Obligations (Affiliated).....</u>	<u>0499999999</u>
<u>(Sum of Lines: 0079999999, 0099999999, 0119999999, 0139999999, 0179999999,</u>	
<u>0199999999, 0219999999, 0239999999, 0259999999, and 0279999999)</u>	

Total – Total Issuer Credit Obligations ..... 0509999999

Asset-Backed Securities (Schedule D, Part 1, Section 2):

Financial Asset-Backed Securities – Self-Liquidating

Agency Residential Mortgage-Backed Securities – Guaranteed (Exempt from RBC) .....	1019999999
Agency Commercial Mortgage-Backed Securities – Guaranteed (Exempt from RBC).....	1029999999
Agency Residential Mortgage-Backed Securities – Not/Partially Guaranteed (Not Exempt from RBC) ...	1039999999
Agency Commercial Mortgage-Backed Securities – Not/Partially Guaranteed (Not Exempt from RBC)..	1049999999
Non-Agency Residential Mortgage-Backed Securities (Unaffiliated) .....	1059999999
Non-Agency Residential Mortgage-Backed Securities (Affiliated).....	1069999999
Non-Agency Commercial Mortgage-Backed Securities (Unaffiliated) .....	1079999999
Non-Agency Commercial Mortgage-Backed Securities (Affiliated) .....	1089999999
Non-Agency – CLOs/CBOs/CDOs (Unaffiliated).....	1099999999
Non-Agency – CLOs/CBOs/CDOs (Affiliated).....	1109999999
Other Financial Asset-Backed Securities – Self-Liquidating (Unaffiliated) .....	1119999999
Other Financial Asset-Backed Securities – Self-Liquidating (Affiliated).....	1129999999
Subtotals – Financial Asset-Backed Securities – Self-Liquidating .....	1209999999

Financial Asset-Backed Securities – Not Self-Liquidating

Equity Backed Securities (Unaffiliated).....	1319999999
Equity Backed Securities (Affiliated) .....	1329999999
Other Financial Asset-Backed Securities – Not Self-Liquidating (Unaffiliated) .....	1339999999
Other Financial Asset-Backed Securities – Not Self-Liquidating (Affiliated).....	1349999999
Subtotals – Financial Asset-Backed Securities – Not Self-Liquidating .....	1409999999

Non-Financial Asset-Backed Securities – Practical Expedient

Lease-Backed Securities – Practical Expedient (Unaffiliated).....	1519999999
Lease-Backed Securities – Practical Expedient (Affiliated).....	1529999999
Other Non-Financial Asset-Backed Securities – Practical Expedient (Unaffiliated) .....	1539999999
Other Non-Financial Asset-Backed Securities – Practical Expedient (Affiliated) .....	1549999999
Subtotals - Non-Financial Asset-Backed Securities – Practical Expedient.....	1609999999

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
Subtotals - Non-Financial Asset-Backed Securities – Full Analysis.....	1809999999

Total – Asset-Backed Securities (Unaffiliated)..... 1889999999

(Sum of Lines: 1019999999, 1029999999, 1039999999, 1049999999, 1059999999, 1079999999, 1099999999, 1119999999, 1319999999, 1339999999, 1519999999, 1539999999, 1719999999, and 1739999999)

Total – Asset-Backed Securities (Affiliated)..... 1899999999

(Sum of Lines: 1069999999, 1089999999, 1109999999, 1129999999, 1329999999, 1349999999, 1529999999, 1549999999, 1729999999, 1749999999)

Total – Asset-Backed Securities..... 1909999999

Total – Long-Term Bonds (Issuer Credit Obligations and Asset-Backed Securities) ..... 2009999999



**Detail Eliminated To Conserve Space**

## Column 1 – CUSIP Identification

CUSIP numbers for all purchased publicly issued securities are available from the broker's confirmation or the certificate. For private placement securities, the NAIC has created a special number called a PPN to be assigned by the ~~Standard & Poor's CUSIP Bureau~~CUSIP Global Services. For foreign securities, use a CINS that is assigned by the ~~Standard & Poor's CUSIP Bureau~~CUSIP Global Services: [www.cusip.com/cusip/index.htm](http://www.cusip.com/cusip/index.htm).

For Lines 0019999999 through ~~2009999999~~1909999999, if no valid CUSIP, CINS or PPN number exists, then the CUSIP field should be zero-filled and a valid ISIN security number should be reported in (Column 11).



## Column 10 – Fair Value Hierarchy Level and Method Used to Obtain Fair Value Code

Report the fair value level that represents the inputs used to determine fair value. Whenever possible, the reported fair value shall reflect level 1, followed by level 2, and then level 3. In all situations fair value shall be determined in accordance with SSAP No. 100R—Fair Value. ~~Whenever possible, fair value should represent the price at which the security could be sold, based on market information. Fair value should only be determined analytically when the market-based value cannot be obtained.~~

The following is a listing of valid fair value level indicators to show the fair value hierarchy level.

- “1” for Level 1
- “2” for Level 2
- “3” for Level 3

The following is a listing of the valid method indicators to show the method used by the reporting entity to determine the Rate Used to Obtain Fair Value.

- “a” for securities where the rate is determined by a pricing service.
- “b” for securities where the rate is determined by a stock exchange.
- “c” for securities where the rate is determined by a broker or custodian. The reporting entity should obtain and maintain the pricing policy for any broker or custodian used as a pricing source. In addition, the broker must either be approved by the reporting entity as a counterparty for buying and selling securities or be an underwriter of the security being valued.
- “d” for securities where the rate is determined by the reporting entity or a third part contracted by the reporting entity. The reporting entity is required to maintain a record of the pricing methodology used.
- “e” for securities where the rate is determined by the unit price published in the NAIC *Valuation of Securities*.

**SCHEDULE E – PART 2 – CASH EQUIVALENTS**



**Detail Eliminated To Conserve Space**



<u>Category</u>	<u>Line Number</u>
Issuer Credit Obligations:	
U.S. Government Obligations (Exempt from RBC).....	0019999999
Other U.S. Government Obligations (Not Exempt from RBC).....	0029999999
Non-U.S. Sovereign Jurisdiction Securities .....	0039999999
Municipal Bonds – General Obligations (Direct & Guaranteed) .....	0049999999
Municipal Bonds – Special Revenue.....	0059999999
Project Finance Bonds Issued by Operating Entities (Unaffiliated).....	0069999999
Project Finance Bonds Issued by Operating Entities (Affiliated).....	0079999999
Corporate Bonds (Unaffiliated).....	0089999999
Corporate Bonds (Affiliated).....	0099999999
Mandatory Convertible Bonds (Unaffiliated).....	0109999999
Mandatory Convertible Bonds (Affiliated) .....	0119999999
Single Entity Backed Obligations (Unaffiliated).....	0129999999
Single Entity Backed Obligations (Affiliated) .....	0139999999
<del>SVO Identified Bond Exchange Traded Funds – Fair Value .....</del>	<del>0149999999</del>
<del>SVO Identified Bond Exchange Traded Funds – Systematic Value .....</del>	<del>0159999999</del>
Bonds Issued from SEC-Registered Business Development Corps,	
Closed End Funds & REITS (Unaffiliated) .....	0169999999
Bonds Issued from SEC-Registered Business Development Corps,	
Closed End Funds & REITS (Affiliated) .....	0179999999
Bank Loans – Issued (Unaffiliated).....	0189999999
Bank Loans – Issued (Affiliated).....	0199999999
Bank Loans – Acquired (Unaffiliated) .....	0209999999
Bank Loans – Acquired (Affiliated).....	0219999999
Mortgages Loans that Qualify as SVO-Identified Credit Tenant Loans (Unaffiliated).....	0229999999
Mortgages Loans that Qualify as SVO-Identified Credit Tenant Loans (Affiliated) .....	0239999999
Other Issuer Credit Obligations (Unaffiliated).....	0269999999
Other Issuer Credit Obligations (Affiliated).....	0279999999
Total – Issuer Credit Obligations (Unaffiliated).....	0489999999
(Sum of Lines: 0019999999, 0029999999, 0039999999, 0049999999, 0059999999, 0069999999, 0089999999, 0109999999, 0129999999, 0149999999, 0159999999, 0169999999, 0189999999, 0209999999, 0229999999, and 0269999999)	
Total – Issuer Credit Obligations (Affiliated).....	0499999999
(Sum of Lines: 0079999999, 0099999999, 0119999999, 0139999999, 0179999999, 0199999999, 0219999999, 0239999999, 0279999999)	
Total – Total Issuer Credit Obligations .....	0509999999
Sweep Accounts.....	8109999999
Exempt Money Market Mutual Funds – as Identified by SVO .....	8209999999
All Other Money Market Mutual Funds .....	8309999999
Qualified Cash Pools Under SSAP No. 2R.....	8409999999

Other Cash Equivalents (Unaffiliated).....	849999999
Other Cash Equivalents (Affiliated) .....	850999999
Total Cash Equivalents (Unaffiliated) .....	858999999
(Sum of Lines: 048999999, <del>810999999</del> , <del>810999999</del> , <del>810999999</del> , 840999999, and 849999999)	
Total Cash Equivalents (Affiliated).....	859999999
(Sum of Lines: 049999999, <del>810999999</del> , <del>820999999</del> , <del>830999999</del> , and 850999999)	
Total Cash Equivalents .....	860999999


**Detail Eliminated To Conserve Space**


Column 3      –      Restricted Asset Code

Enter “%” in this column for all investments except qualifying cash pooling structures per SSAP No. 2R and money market mutual funds which have been reported on this schedule for more than one consecutive quarter.

If a cash equivalent is not under the exclusive control of the company as shown in the General Interrogatories, it is to be identified by placing one of the **codes identified in the Investment Schedules General Instructions** in this column.

If the “%” code is used, the “%” code should appear first, immediately followed by the appropriate code for not being under the exclusive control of the company (**identified in the Investment Schedules General Instructions**).

**SCHEDULE D – PART 1A**

**QUALITY AND MATURITY DISTRIBUTION OF ALL BONDS OWNED DECEMBER 31  
BY MAJOR TYPE AND NAIC DESIGNATION**

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.

Note: Prior Year Columns 9 and 10 will not be available until 2026 reporting.

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There are ~~54-55~~ sections to this schedule: Sections 1 through ~~50-51~~ for each of the ~~50-51~~ bond categories, Section ~~51-52~~ for total bonds current year, Section ~~52-53~~ for total bonds prior year, Section ~~53-54~~ for total bonds publicly traded and Section ~~54-55~~ for total bonds privately placed. The ~~50-51~~ bond categories combine corresponding subtotals from Schedule D, Part 1, Sections 1 and 2; Schedule DA, Part 1; and Schedule E, Part 2 as follows, and for each of those ~~50-51~~ bond categories, the total line for Column 7 of each section should equal the sum of the subtotal lines shown below:

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The quality designation used is the “NAIC Designation” that appears with each bond as listed in the *Valuations of Securities*. Include short-term and cash equivalent bonds in the category that most closely resembles their credit risk. For each Section 1 through ~~26-51~~, seven lines of information are shown, which are numbered in a format “X.Y” where the number “X” is the number of the section and the number “Y” is the order of the line within the section. The lines within each section are categorized as follows for Section “X”.

- X.1 Highest Quality (NAIC 1)
- X.2 High Quality (NAIC 2)
- X.3 Medium Quality (NAIC 3)
- X.4 Low Quality (NAIC 4)
- X.5 Lower Quality (NAIC 5)
- X.6 In or near default (NAIC 6)
- X.7 Total for section

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Footnote (d)

Provide the total book/adjusted carrying value amount reported in Section ~~54-52~~, Column 1 by NAIC designation that represents the amount of securities reported in Schedule DA and Schedule E, Part 2.

The sum of the amounts by NAIC designation (NAIC 1, NAIC 2, NAIC 3, NAIC 4, NAIC 5 and NAIC 6) reported in the footnote should equal the sum of Schedule DA, Part 1, Column 6, Line 0509999999 plus Schedule E, Part 2, Column 7, Line 0509999999.



**SUPPLEMENTAL INVESTMENT RISKS INTERROGATORIES**



**Detail Eliminated To Conserve Space**



Line 3 – Report by NAIC designation, the amounts and percentages of the reporting entity’s total admitted assets held in bonds and preferred stocks (perpetual preferred and redeemable preferred).

Report the total amount for each subcategory. The amounts reported in the bond subcategories should be consistent with the amounts reported in Schedule D, Part 1A, Column 7, Lines ~~5152.1~~ – ~~5152.6~~. Schedule D, Part 1A is reported gross and will not tie to this line if any amounts are reported and nonadmitted for bonds and preferred stocks on the asset page.

The amounts reported in the preferred stock subcategories should be consistent with the amounts reported in Asset Page, Column 3, Lines 2.1.

**COMBINED ANNUAL STATEMENT FOR AFFILIATED PROPERTY/CASUALTY INSURERS****GENERAL**

**Detail Eliminated To Conserve Space**

6. With the exception of Schedule Z, the format to be used is that of the NAIC Annual Statement blank for property/casualty insurers. The specific pages, exhibits, and schedules to be included are as follows:

Title Page (in part)

Assets

Liabilities, Surplus and Other Funds

Statement of Income

Cash Flow

Underwriting and Investment Exhibit, Parts 1 through 3

Exhibit of Net Investment Income

Exhibit of Capital Gains (Losses)

Schedule D, Summary by Country

Schedule D, Part 1A, ~~Sections 1 and 2~~

Schedule D, Parts 1 and 2, Totals (Line ~~250999999~~200999999, 450999999 or 599999999) only

Note: Do not complete the footnote for Schedule D, Parts 1 and 2

**ANNUAL STATEMENT BLANK – LIFE/FRATERNAL, PROPERTY, HEALTH & TITLE**

**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

NAIC Designation	1 1 Year or Less	2 Over 1 Year Through 5 Years	3 Over 5 Years Through 10 Years	4 Over 10 Years Through 20 Years	5 Over 20 Years	6 No Maturity Date	7 Total Current Year	8 Col. 7 as a % of Line 54-52.7	9 Total from Col. 7 Prior Year	10 % From Col. 8 Prior Year	11 Total Publicly Traded	12 Total Privately Placed (a)
<b>1. U.S. Government Obligations</b>												
1.1 NAIC 1.....						XXX			XXX	XXX		
1.2 NAIC 2.....						XXX			XXX	XXX		
1.3 NAIC 3.....						XXX			XXX	XXX		
1.4 NAIC 4.....						XXX			XXX	XXX		
1.5 NAIC 5.....						XXX			XXX	XXX		
1.6 NAIC 6.....						XXX			XXX	XXX		
1.7 Totals						XXX			XXX	XXX		
<b>2. Other U.S. Government Securities</b>												
2.1 NAIC 1.....						XXX			XXX	XXX		
2.2 NAIC 2.....						XXX			XXX	XXX		
2.3 NAIC 3.....						XXX			XXX	XXX		
2.4 NAIC 4.....						XXX			XXX	XXX		
2.5 NAIC 5.....						XXX			XXX	XXX		
2.6 NAIC 6.....						XXX			XXX	XXX		
2.7 Totals						XXX			XXX	XXX		
<b>3. Non-U.S. Sovereign Jurisdiction Securities</b>												
3.1 NAIC 1.....						XXX			XXX	XXX		
3.2 NAIC 2.....						XXX			XXX	XXX		
3.3 NAIC 3.....						XXX			XXX	XXX		
3.4 NAIC 4.....						XXX			XXX	XXX		
3.5 NAIC 5.....						XXX			XXX	XXX		
3.6 NAIC 6.....						XXX			XXX	XXX		
3.7 Totals						XXX			XXX	XXX		
<b>4. Municipal Bonds – General Obligations</b>												
4.1 NAIC 1.....						XXX			XXX	XXX		
4.2 NAIC 2.....						XXX			XXX	XXX		
4.3 NAIC 3.....						XXX			XXX	XXX		
4.4 NAIC 4.....						XXX			XXX	XXX		
4.5 NAIC 5.....						XXX			XXX	XXX		
4.6 NAIC 6.....						XXX			XXX	XXX		
4.7 Totals						XXX			XXX	XXX		
<b>5. Municipal Bonds – Special Revenue</b>												
5.1 NAIC 1.....						XXX			XXX	XXX		
5.2 NAIC 2.....						XXX			XXX	XXX		
5.3 NAIC 3.....						XXX			XXX	XXX		
5.4 NAIC 4.....						XXX			XXX	XXX		
5.5 NAIC 5.....						XXX			XXX	XXX		
5.6 NAIC 6.....						XXX			XXX	XXX		
5.7 Totals						XXX			XXX	XXX		

**SCHEDULE D – PART 1A (Continued)**

Quality and Maturity Distribution of All Bonds Owned December 31, at Book/Adjusted Carrying Values by Major Types of Issues and NAIC Designations

NAIC Designation	1 1 Year or Less	2 Over 1 Year Through 5 Years	3 Over 5 Years Through 10 Years	4 Over 10 Years Through 20 Years	5 Over 20 Years	6 No Maturity Date	7 Total Current Year	8 Col. 7 as a % of Line 5+52.7	9 Total from Col. 7 Prior Year	10 % From Col. 8 Prior Year	11 Total Publicly Traded	12 Total Privately Placed (a)
<b>6. Project Finance Bonds Issued by Operating Entities (Unaffiliated)</b>												
6.1 NAIC 1.....						XXX			XXX	XXX		
6.2 NAIC 2.....						XXX			XXX	XXX		
6.3 NAIC 3.....						XXX			XXX	XXX		
6.4 NAIC 4.....						XXX			XXX	XXX		
6.5 NAIC 5.....						XXX			XXX	XXX		
6.6 NAIC 6.....						XXX			XXX	XXX		
6.7 Totals						XXX			XXX	XXX		
<b>7. Project Finance Bonds Issued by Operating Entities (Affiliated)</b>												
7.1 NAIC 1.....						XXX			XXX	XXX		
7.2 NAIC 2.....						XXX			XXX	XXX		
7.3 NAIC 3.....						XXX			XXX	XXX		
7.4 NAIC 4.....						XXX			XXX	XXX		
7.5 NAIC 5.....						XXX			XXX	XXX		
7.6 NAIC 6.....						XXX			XXX	XXX		
7.7 Totals						XXX			XXX	XXX		
<b>8. Corporate Bonds (Unaffiliated)</b>												
8.1 NAIC 1.....						XXX			XXX	XXX		
8.2 NAIC 2.....						XXX			XXX	XXX		
8.3 NAIC 3.....						XXX			XXX	XXX		
8.4 NAIC 4.....						XXX			XXX	XXX		
8.5 NAIC 5.....						XXX			XXX	XXX		
8.6 NAIC 6.....						XXX			XXX	XXX		
8.7 Totals						XXX			XXX	XXX		
<b>9. Corporate Bonds (Affiliated)</b>												
9.1 NAIC 1.....						XXX			XXX	XXX		
9.2 NAIC 2.....						XXX			XXX	XXX		
9.3 NAIC 3.....						XXX			XXX	XXX		
9.4 NAIC 4.....						XXX			XXX	XXX		
9.5 NAIC 5.....						XXX			XXX	XXX		
9.6 NAIC 6.....						XXX			XXX	XXX		
9.7 Totals						XXX			XXX	XXX		
<b>10. Mandatory Convertible Bonds (Unaffiliated)</b>												
10.1 NAIC 1.....						XXX			XXX	XXX		
10.2 NAIC 2.....						XXX			XXX	XXX		
10.3 NAIC 3.....						XXX			XXX	XXX		
10.4 NAIC 4.....						XXX			XXX	XXX		
10.5 NAIC 5.....						XXX			XXX	XXX		
10.6 NAIC 6.....						XXX			XXX	XXX		
10.7 Totals						XXX			XXX	XXX		
<b>11. Mandatory Convertible Bonds (Affiliated)</b>												
11.1 NAIC 1.....						XXX			XXX	XXX		
11.2 NAIC 2.....						XXX			XXX	XXX		
11.3 NAIC 3.....						XXX			XXX	XXX		
11.4 NAIC 4.....						XXX			XXX	XXX		
11.5 NAIC 5.....						XXX			XXX	XXX		
11.6 NAIC 6.....						XXX			XXX	XXX		
11.7 Totals						XXX			XXX	XXX		

**SCHEDULE D – PART 1A (Continued)**

Quality and Maturity Distribution of All Bonds Owned December 31, at Book/Adjusted Carrying Values by Major Types of Issues and NAIC Designations

NAIC Designation	1 1 Year or Less	2 Over 1 Year Through 5 Years	3 Over 5 Years Through 10 Years	4 Over 10 Years Through 20 Years	5 Over 20 Years	6 No Maturity Date	7 Total Current Year	8 Col. 7 as a % of Line 5+52.7	9 Total from Col. 7 Prior Year	10 % From Col. 8 Prior Year	11 Total Publicly Traded	12 Total Privately Placed (a)
<b>12. Single Entity Backed Obligations (Unaffiliated)</b>												
12.1 NAIC 1.....						XXX			XXX	XXX		
12.2 NAIC 2.....						XXX			XXX	XXX		
12.3 NAIC 3.....						XXX			XXX	XXX		
12.4 NAIC 4.....						XXX			XXX	XXX		
12.5 NAIC 5.....						XXX			XXX	XXX		
12.6 NAIC 6.....						XXX			XXX	XXX		
12.7 Totals						XXX			XXX	XXX		
<b>13. Single Entity Backed Obligations (Affiliated)</b>												
13.1 NAIC 1.....						XXX			XXX	XXX		
13.2 NAIC 2.....						XXX			XXX	XXX		
13.3 NAIC 3.....						XXX			XXX	XXX		
13.4 NAIC 4.....						XXX			XXX	XXX		
13.5 NAIC 5.....						XXX			XXX	XXX		
13.6 NAIC 6.....						XXX			XXX	XXX		
13.7 Totals						XXX			XXX	XXX		
<b>14. SVO-Identified Bond Exchange Traded Funds – Fair Value</b>												
14.1 NAIC 1.....	XXX	XXX	XXX	XXX	XXX				XXX	XXX		
14.2 NAIC 2.....	XXX	XXX	XXX	XXX	XXX				XXX	XXX		
14.3 NAIC 3.....	XXX	XXX	XXX	XXX	XXX				XXX	XXX		
14.4 NAIC 4.....	XXX	XXX	XXX	XXX	XXX				XXX	XXX		
14.5 NAIC 5.....	XXX	XXX	XXX	XXX	XXX				XXX	XXX		
14.6 NAIC 6.....	XXX	XXX	XXX	XXX	XXX				XXX	XXX		
14.7 Totals	XXX	XXX	XXX	XXX	XXX				XXX	XXX		
<b>15. SVO-Identified Bond Exchange Traded Funds – Systematic Value</b>												
15.1 NAIC 1.....	XXX	XXX	XXX	XXX	XXX				XXX	XXX		
15.2 NAIC 2.....	XXX	XXX	XXX	XXX	XXX				XXX	XXX		
15.3 NAIC 3.....	XXX	XXX	XXX	XXX	XXX				XXX	XXX		
15.4 NAIC 4.....	XXX	XXX	XXX	XXX	XXX				XXX	XXX		
15.5 NAIC 5.....	XXX	XXX	XXX	XXX	XXX				XXX	XXX		
15.6 NAIC 6.....	XXX	XXX	XXX	XXX	XXX				XXX	XXX		
15.7 Totals	XXX	XXX	XXX	XXX	XXX				XXX	XXX		
<b>16. Bonds Issued from SEC-Registered Business Development Corps, Closed End Funds &amp; REITS (Unaffiliated)</b>												
16.1 NAIC 1.....						XXX			XXX	XXX		
16.2 NAIC 2.....						XXX			XXX	XXX		
16.3 NAIC 3.....						XXX			XXX	XXX		
16.4 NAIC 4.....						XXX			XXX	XXX		
16.5 NAIC 5.....						XXX			XXX	XXX		
16.6 NAIC 6.....						XXX			XXX	XXX		
16.7 Totals						XXX			XXX	XXX		
<b>17. Bonds Issued from SEC-Registered Business Development Corps, Closed End Funds &amp; REITS (Affiliated)</b>												
17.1 NAIC 1.....						XXX			XXX	XXX		
17.2 NAIC 2.....						XXX			XXX	XXX		
17.3 NAIC 3.....						XXX			XXX	XXX		
17.4 NAIC 4.....						XXX			XXX	XXX		
17.5 NAIC 5.....						XXX			XXX	XXX		
17.6 NAIC 6.....						XXX			XXX	XXX		
17.7 Totals						XXX			XXX	XXX		

**SCHEDULE D – PART 1A (Continued)**

Quality and Maturity Distribution of All Bonds Owned December 31, at Book/Adjusted Carrying Values by Major Types of Issues and NAIC Designations

NAIC Designation	1 1 Year or Less	2 Over 1 Year Through 5 Years	3 Over 5 Years Through 10 Years	4 Over 10 Years Through 20 Years	5 Over 20 Years	6 No Maturity Date	7 Total Current Year	8 Col. 7 as a % of Line 51-52.7	9 Total from Col. 7 Prior Year	10 % From Col. 8 Prior Year	11 Total Publicly Traded	12 Total Privately Placed (a)
<b>18. Bank Loans – Issued (Unaffiliated)</b>												
18.1 NAIC 1.....						XXX			XXX	XXX		
18.2 NAIC 2.....						XXX			XXX	XXX		
18.3 NAIC 3.....						XXX			XXX	XXX		
18.4 NAIC 4.....						XXX			XXX	XXX		
18.5 NAIC 5.....						XXX			XXX	XXX		
18.6 NAIC 6.....						XXX			XXX	XXX		
18.7 Totals						XXX			XXX	XXX		
<b>19. Bank Loans – Issued (Affiliated)</b>												
19.1 NAIC 1.....						XXX			XXX	XXX		
19.2 NAIC 2.....						XXX			XXX	XXX		
19.3 NAIC 3.....						XXX			XXX	XXX		
19.4 NAIC 4.....						XXX			XXX	XXX		
19.5 NAIC 5.....						XXX			XXX	XXX		
19.6 NAIC 6.....						XXX			XXX	XXX		
19.7 Totals						XXX			XXX	XXX		
<b>20. Bank Loans – Acquired (Unaffiliated)</b>												
20.1 NAIC 1.....						XXX			XXX	XXX		
20.2 NAIC 2.....						XXX			XXX	XXX		
20.3 NAIC 3.....						XXX			XXX	XXX		
20.4 NAIC 4.....						XXX			XXX	XXX		
20.5 NAIC 5.....						XXX			XXX	XXX		
20.6 NAIC 6.....						XXX			XXX	XXX		
20.7 Totals						XXX			XXX	XXX		
<b>21. Bank Loans – Acquired (Affiliated)</b>												
21.1 NAIC 1.....						XXX			XXX	XXX		
21.2 NAIC 2.....						XXX			XXX	XXX		
21.3 NAIC 3.....						XXX			XXX	XXX		
21.4 NAIC 4.....						XXX			XXX	XXX		
21.5 NAIC 5.....						XXX			XXX	XXX		
21.6 NAIC 6.....						XXX			XXX	XXX		
21.7 Totals						XXX			XXX	XXX		
<b>22. Mortgage Loans that Qualify as SVO-Identified Credit Tenant Loans (Unaffiliated)</b>												
22.1 NAIC 1.....						XXX			XXX	XXX		
22.2 NAIC 2.....						XXX			XXX	XXX		
22.3 NAIC 3.....						XXX			XXX	XXX		
22.4 NAIC 4.....						XXX			XXX	XXX		
22.5 NAIC 5.....						XXX			XXX	XXX		
22.6 NAIC 6.....						XXX			XXX	XXX		
22.7 Totals						XXX			XXX	XXX		
<b>23. Mortgage Loans that Qualify as SVO-Identified Credit Tenant Loans (Affiliated)</b>												
23.1 NAIC 1.....						XXX			XXX	XXX		
23.2 NAIC 2.....						XXX			XXX	XXX		
23.3 NAIC 3.....						XXX			XXX	XXX		
23.4 NAIC 4.....						XXX			XXX	XXX		
23.5 NAIC 5.....						XXX			XXX	XXX		
23.6 NAIC 6.....						XXX			XXX	XXX		
23.7 Totals						XXX			XXX	XXX		

**SCHEDULE D – PART 1A (Continued)**

Quality and Maturity Distribution of All Bonds Owned December 31, at Book/Adjusted Carrying Values by Major Types of Issues and NAIC Designations

NAIC Designation	1 1 Year or Less	2 Over 1 Year Through 5 Years	3 Over 5 Years Through 10 Years	4 Over 10 Years Through 20 Years	5 Over 20 Years	6 No Maturity Date	7 Total Current Year	8 Col. 7 as a % of Line 5+52.7	9 Total from Col. 7 Prior Year	10 % From Col. 8 Prior Year	11 Total Publicly Traded	12 Total Privately Placed (a)
<b>24. Certificates of Deposit (Unaffiliated)</b>												
24.1 NAIC 1.....						XXX			XXX	XXX		
24.2 NAIC 2.....						XXX			XXX	XXX		
24.3 NAIC 3.....						XXX			XXX	XXX		
24.4 NAIC 4.....						XXX			XXX	XXX		
24.5 NAIC 5.....						XXX			XXX	XXX		
24.6 NAIC 6.....						XXX			XXX	XXX		
24.7 Totals						XXX			XXX	XXX		
<b>25. Certificates of Deposit (Affiliated)</b>												
25.1 NAIC 1.....						XXX			XXX	XXX		
25.2 NAIC 2.....						XXX			XXX	XXX		
25.3 NAIC 3.....						XXX			XXX	XXX		
25.4 NAIC 4.....						XXX			XXX	XXX		
25.5 NAIC 5.....						XXX			XXX	XXX		
25.6 NAIC 6.....						XXX			XXX	XXX		
25.7 Totals						XXX			XXX	XXX		
<b>26. Other Issuer Credit Obligations (Unaffiliated)</b>												
26.1 NAIC 1.....						XXX			XXX	XXX		
26.2 NAIC 2.....						XXX			XXX	XXX		
26.3 NAIC 3.....						XXX			XXX	XXX		
26.4 NAIC 4.....						XXX			XXX	XXX		
26.5 NAIC 5.....						XXX			XXX	XXX		
26.6 NAIC 6.....						XXX			XXX	XXX		
26.7 Totals						XXX			XXX	XXX		
<b>27. Other Issuer Credit Obligations (Affiliated)</b>												
27.1 NAIC 1.....						XXX			XXX	XXX		
27.2 NAIC 2.....						XXX			XXX	XXX		
27.3 NAIC 3.....						XXX			XXX	XXX		
27.4 NAIC 4.....						XXX			XXX	XXX		
27.5 NAIC 5.....						XXX			XXX	XXX		
27.6 NAIC 6.....						XXX			XXX	XXX		
27.7 Totals						XXX			XXX	XXX		
<b>28. Agency Residential Mortgage-Backed Securities - Guaranteed</b>												
28.1 NAIC 1.....						XXX			XXX	XXX		
28.2 NAIC 2.....						XXX			XXX	XXX		
28.3 NAIC 3.....						XXX			XXX	XXX		
28.4 NAIC 4.....						XXX			XXX	XXX		
28.5 NAIC 5.....						XXX			XXX	XXX		
28.6 NAIC 6.....						XXX			XXX	XXX		
28.7 Totals						XXX			XXX	XXX		
<b>29. Agency Commercial Mortgage-Backed Securities - Guaranteed</b>												
29.1 NAIC 1.....						XXX			XXX	XXX		
29.2 NAIC 2.....						XXX			XXX	XXX		
29.3 NAIC 3.....						XXX			XXX	XXX		
29.4 NAIC 4.....						XXX			XXX	XXX		
29.5 NAIC 5.....						XXX			XXX	XXX		
29.6 NAIC 6.....						XXX			XXX	XXX		
29.7 Totals						XXX			XXX	XXX		

**SCHEDULE D – PART 1A (Continued)**

Quality and Maturity Distribution of All Bonds Owned December 31, at Book/Adjusted Carrying Values by Major Types of Issues and NAIC Designations

NAIC Designation	1 1 Year or Less	2 Over 1 Year Through 5 Years	3 Over 5 Years Through 10 Years	4 Over 10 Years Through 20 Years	5 Over 20 Years	6 No Maturity Date	7 Total Current Year	8 Col. 7 as a % of Line 51-52.7	9 Total from Col. 7 Prior Year	10 % From Col. 8 Prior Year	11 Total Publicly Traded	12 Total Privately Placed (a)
<b>30. Agency Residential Mortgage-Backed Securities – Not Guaranteed</b>												
30.1 NAIC 1.....						XXX			XXX	XXX		
30.2 NAIC 2.....						XXX			XXX	XXX		
30.3 NAIC 3.....						XXX			XXX	XXX		
30.4 NAIC 4.....						XXX			XXX	XXX		
30.5 NAIC 5.....						XXX			XXX	XXX		
30.6 NAIC 6.....						XXX			XXX	XXX		
30.7 Totals						XXX			XXX	XXX		
<b>31. Agency Commercial Mortgage-Backed Securities – Not Guaranteed</b>												
31.1 NAIC 1.....						XXX			XXX	XXX		
31.2 NAIC 2.....						XXX			XXX	XXX		
31.3 NAIC 3.....						XXX			XXX	XXX		
31.4 NAIC 4.....						XXX			XXX	XXX		
31.5 NAIC 5.....						XXX			XXX	XXX		
31.6 NAIC 6.....						XXX			XXX	XXX		
31.7 Totals						XXX			XXX	XXX		
<b>32. Non-Agency Residential Mortgage-Backed Securities (Unaffiliated)</b>												
32.1 NAIC 1.....						XXX			XXX	XXX		
32.2 NAIC 2.....						XXX			XXX	XXX		
32.3 NAIC 3.....						XXX			XXX	XXX		
32.4 NAIC 4.....						XXX			XXX	XXX		
32.5 NAIC 5.....						XXX			XXX	XXX		
32.6 NAIC 6.....						XXX			XXX	XXX		
32.7 Totals						XXX			XXX	XXX		
<b>33. Non-Agency Residential Mortgage-Backed Securities (Affiliated)</b>												
33.1 NAIC 1.....						XXX			XXX	XXX		
33.2 NAIC 2.....						XXX			XXX	XXX		
33.3 NAIC 3.....						XXX			XXX	XXX		
33.4 NAIC 4.....						XXX			XXX	XXX		
33.5 NAIC 5.....						XXX			XXX	XXX		
33.6 NAIC 6.....						XXX			XXX	XXX		
33.7 Totals						XXX			XXX	XXX		
<b>34. Non-Agency Commercial Mortgage-Backed Securities (Unaffiliated)</b>												
34.1 NAIC 1.....						XXX			XXX	XXX		
34.2 NAIC 2.....						XXX			XXX	XXX		
34.3 NAIC 3.....						XXX			XXX	XXX		
34.4 NAIC 4.....						XXX			XXX	XXX		
34.5 NAIC 5.....						XXX			XXX	XXX		
34.6 NAIC 6.....						XXX			XXX	XXX		
34.7 Totals						XXX			XXX	XXX		
<b>35. Non-Agency Commercial Mortgage-Backed Securities (Affiliated)</b>												
35.1 NAIC 1.....						XXX			XXX	XXX		
35.2 NAIC 2.....						XXX			XXX	XXX		
35.3 NAIC 3.....						XXX			XXX	XXX		
35.4 NAIC 4.....						XXX			XXX	XXX		
35.5 NAIC 5.....						XXX			XXX	XXX		
35.6 NAIC 6.....						XXX			XXX	XXX		
35.7 Totals						XXX			XXX	XXX		



**SCHEDULE D – PART 1A (Continued)**

Quality and Maturity Distribution of All Bonds Owned December 31, at Book/Adjusted Carrying Values by Major Types of Issues and NAIC Designations

NAIC Designation	1 1 Year or Less	2 Over 1 Year Through 5 Years	3 Over 5 Years Through 10 Years	4 Over 10 Years Through 20 Years	5 Over 20 Years	6 No Maturity Date	7 Total Current Year	8 Col. 7 as a % of Line 5+52.7	9 Total from Col. 7 Prior Year	10 % From Col. 8 Prior Year	11 Total Publicly Traded	12 Total Privately Placed (a)
<b>36. Non-Agency – CLOs/CBOs/CDOs (Unaffiliated)</b>												
36.1 NAIC 1.....						XXX			XXX	XXX		
36.2 NAIC 2.....						XXX			XXX	XXX		
36.3 NAIC 3.....						XXX			XXX	XXX		
36.4 NAIC 4.....						XXX			XXX	XXX		
36.5 NAIC 5.....						XXX			XXX	XXX		
36.6 NAIC 6.....						XXX			XXX	XXX		
36.7 Totals						XXX			XXX	XXX		
<b>37. Non-Agency – CLOs/CBOs/CDOs (Affiliated)</b>												
37.1 NAIC 1.....						XXX			XXX	XXX		
37.2 NAIC 2.....						XXX			XXX	XXX		
37.3 NAIC 3.....						XXX			XXX	XXX		
37.4 NAIC 4.....						XXX			XXX	XXX		
37.5 NAIC 5.....						XXX			XXX	XXX		
37.6 NAIC 6.....						XXX			XXX	XXX		
37.7 Totals						XXX			XXX	XXX		
<b>38. Other Financial Asset-Backed Securities (Unaffiliated)</b>												
38.1 NAIC 1.....						XXX			XXX	XXX		
38.2 NAIC 2.....						XXX			XXX	XXX		
38.3 NAIC 3.....						XXX			XXX	XXX		
38.4 NAIC 4.....						XXX			XXX	XXX		
38.5 NAIC 5.....						XXX			XXX	XXX		
38.6 NAIC 6.....						XXX			XXX	XXX		
38.7 Totals						XXX			XXX	XXX		
<b>39. Other Financial Asset-Backed Securities (Affiliated)</b>												
39.1 NAIC 1.....						XXX			XXX	XXX		
39.2 NAIC 2.....						XXX			XXX	XXX		
39.3 NAIC 3.....						XXX			XXX	XXX		
39.4 NAIC 4.....						XXX			XXX	XXX		
39.5 NAIC 5.....						XXX			XXX	XXX		
39.6 NAIC 6.....						XXX			XXX	XXX		
39.7 Totals						XXX			XXX	XXX		
<b>40. Equity-Backed Securities (Unaffiliated)</b>												
40.1 NAIC 1.....						XXX			XXX	XXX		
40.2 NAIC 2.....						XXX			XXX	XXX		
40.3 NAIC 3.....						XXX			XXX	XXX		
40.4 NAIC 4.....						XXX			XXX	XXX		
40.5 NAIC 5.....						XXX			XXX	XXX		
40.6 NAIC 6.....						XXX			XXX	XXX		
40.7 Totals						XXX			XXX	XXX		
<b>41. Equity-Backed Securities (Affiliated)</b>												
41.1 NAIC 1.....						XXX			XXX	XXX		
41.2 NAIC 2.....						XXX			XXX	XXX		
41.3 NAIC 3.....						XXX			XXX	XXX		
41.4 NAIC 4.....						XXX			XXX	XXX		
41.5 NAIC 5.....						XXX			XXX	XXX		
41.6 NAIC 6.....						XXX			XXX	XXX		
41.7 Totals						XXX			XXX	XXX		

**SCHEDULE D – PART 1A (Continued)**

Quality and Maturity Distribution of All Bonds Owned December 31, at Book/Adjusted Carrying Values by Major Types of Issues and NAIC Designations

NAIC Designation	1 1 Year or Less	2 Over 1 Year Through 5 Years	3 Over 5 Years Through 10 Years	4 Over 10 Years Through 20 Years	5 Over 20 Years	6 No Maturity Date	7 Total Current Year	8 Col. 7 as a % of Line 5+52.7	9 Total from Col. 7 Prior Year	10 % From Col. 8 Prior Year	11 Total Publicly Traded	12 Total Privately Placed (a)
<b>42. Other Financial Asset-Backed Securities – Not Self-Liquidating (Unaffiliated)</b>												
42.1 NAIC 1.....						XXX			XXX	XXX		
42.2 NAIC 2.....						XXX			XXX	XXX		
42.3 NAIC 3.....						XXX			XXX	XXX		
42.4 NAIC 4.....						XXX			XXX	XXX		
42.5 NAIC 5.....						XXX			XXX	XXX		
42.6 NAIC 6.....						XXX			XXX	XXX		
42.7 Totals						XXX			XXX	XXX		
<b>43. Other Financial Asset-Backed Securities – Not Self-Liquidating (Affiliated)</b>												
43.1 NAIC 1.....						XXX			XXX	XXX		
43.2 NAIC 2.....						XXX			XXX	XXX		
43.3 NAIC 3.....						XXX			XXX	XXX		
43.4 NAIC 4.....						XXX			XXX	XXX		
43.5 NAIC 5.....						XXX			XXX	XXX		
43.6 NAIC 6.....						XXX			XXX	XXX		
43.7 Totals						XXX			XXX	XXX		
<b>44. Lease-Backed Securities – Practical Expedient (Unaffiliated)</b>												
44.1 NAIC 1.....						XXX			XXX	XXX		
44.2 NAIC 2.....						XXX			XXX	XXX		
44.3 NAIC 3.....						XXX			XXX	XXX		
44.4 NAIC 4.....						XXX			XXX	XXX		
44.5 NAIC 5.....						XXX			XXX	XXX		
44.6 NAIC 6.....						XXX			XXX	XXX		
44.7 Totals						XXX			XXX	XXX		
<b>45. Lease-Backed Securities – Practical Expedient (Affiliated)</b>												
45.1 NAIC 1.....						XXX			XXX	XXX		
45.2 NAIC 2.....						XXX			XXX	XXX		
45.3 NAIC 3.....						XXX			XXX	XXX		
45.4 NAIC 4.....						XXX			XXX	XXX		
45.5 NAIC 5.....						XXX			XXX	XXX		
45.6 NAIC 6.....						XXX			XXX	XXX		
45.7 Totals						XXX			XXX	XXX		
<b>46. Other Non-Financial Asset-Backed Securities – Practical Expedient (Unaffiliated)</b>												
46.1 NAIC 1.....						XXX			XXX	XXX		
46.2 NAIC 2.....						XXX			XXX	XXX		
46.3 NAIC 3.....						XXX			XXX	XXX		
46.4 NAIC 4.....						XXX			XXX	XXX		
46.5 NAIC 5.....						XXX			XXX	XXX		
46.6 NAIC 6.....						XXX			XXX	XXX		
46.7 Totals						XXX			XXX	XXX		
<b>47. Other Non-Financial Asset-Backed Securities – Practical Expedient (Affiliated)</b>												
47.1 NAIC 1.....						XXX			XXX	XXX		
47.2 NAIC 2.....						XXX			XXX	XXX		
47.3 NAIC 3.....						XXX			XXX	XXX		
47.4 NAIC 4.....						XXX			XXX	XXX		
47.5 NAIC 5.....						XXX			XXX	XXX		
47.6 NAIC 6.....						XXX			XXX	XXX		
47.7 Totals						XXX			XXX	XXX		

**SCHEDULE D – PART 1A (Continued)**

Quality and Maturity Distribution of All Bonds Owned December 31, at Book/Adjusted Carrying Values by Major Types of Issues and NAIC Designations

NAIC Designation	1 1 Year or Less	2 Over 1 Year Through 5 Years	3 Over 5 Years Through 10 Years	4 Over 10 Years Through 20 Years	5 Over 20 Years	6 No Maturity Date	7 Total Current Year	8 Col. 7 as a % of Line 52+7	9 Total from Col. 7 Prior Year	10 % From Col. 8 Prior Year	11 Total Publicly Traded	12 Total Privately Placed (a)
48. Lease-Backed Securities – Full Analysis (Unaffiliated)												
48.1 NAIC 1.....						XXX			XXX	XXX		
48.2 NAIC 2.....						XXX			XXX	XXX		
48.3 NAIC 3.....						XXX			XXX	XXX		
48.4 NAIC 4.....						XXX			XXX	XXX		
48.5 NAIC 5.....						XXX			XXX	XXX		
48.6 NAIC 6.....						XXX			XXX	XXX		
48.7 Totals						XXX			XXX	XXX		
49. Lease-Backed Securities – Full Analysis (Affiliated)												
49.1 NAIC 1.....						XXX			XXX	XXX		
49.2 NAIC 2.....						XXX			XXX	XXX		
49.3 NAIC 3.....						XXX			XXX	XXX		
49.4 NAIC 4.....						XXX			XXX	XXX		
49.5 NAIC 5.....						XXX			XXX	XXX		
49.6 NAIC 6.....						XXX			XXX	XXX		
49.7 Totals						XXX			XXX	XXX		
50. Other Non-Financial Asset-Backed Securities – Full Analysis (Unaffiliated)												
50.1 NAIC 1.....						XXX			XXX	XXX		
50.2 NAIC 2.....						XXX			XXX	XXX		
50.3 NAIC 3.....						XXX			XXX	XXX		
50.4 NAIC 4.....						XXX			XXX	XXX		
50.5 NAIC 5.....						XXX			XXX	XXX		
50.6 NAIC 6.....						XXX			XXX	XXX		
50.7 Totals						XXX			XXX	XXX		
51. Other Non-Financial Asset-Backed Securities – Full Analysis (Affiliated)												
51.1 NAIC 1.....						XXX			XXX	XXX		
51.2 NAIC 2.....						XXX			XXX	XXX		
51.3 NAIC 3.....						XXX			XXX	XXX		
51.4 NAIC 4.....						XXX			XXX	XXX		
51.5 NAIC 5.....						XXX			XXX	XXX		
51.6 NAIC 6.....						XXX			XXX	XXX		
51.7 Totals						XXX			XXX	XXX		

**SCHEDULE D – PART 1A (Continued)**

Quality and Maturity Distribution of All Bonds Owned December 31, at Book/Adjusted Carrying Values by Major Types of Issues and NAIC Designations

NAIC Designation	1 1 Year or Less	2 Over 1 Year Through 5 Years	3 Over 5 Years Through 10 Years	4 Over 10 Years Through 20 Years	5 Over 20 Years	6 No Maturity Date	7 Total Current Year	8 Col. 7 as a % of Line 52.7	9 Total from Col. 7 Prior Year	10 % From Col. 8 Prior Year	11 Total Publicly Traded	12 Total Privately Placed (a)
<b>52. Total Bonds Current Year</b>												
52.1 NAIC 1.....	(d).....	.....	.....	.....	.....	.....	.....	.....	XXX	XXX	.....	.....
52.2 NAIC 2.....	(d).....	.....	.....	.....	.....	.....	.....	.....	XXX	XXX	.....	.....
52.3 NAIC 3.....	(d).....	.....	.....	.....	.....	.....	.....	.....	XXX	XXX	.....	.....
52.4 NAIC 4.....	(d).....	.....	.....	.....	.....	.....	.....	.....	XXX	XXX	.....	.....
52.5 NAIC 5.....	(d).....	.....	.....	.....	.....	.....	(c).....	.....	XXX	XXX	.....	.....
52.6 NAIC 6.....	(d).....	.....	.....	.....	.....	.....	(c).....	.....	XXX	XXX	.....	.....
52.7 Totals.....	.....	.....	.....	.....	.....	.....	(b).....	.....	XXX	XXX	.....	.....
52.8 Line 52.7 as a % of Col. 7	.....	.....	.....	.....	.....	.....	.....	XXX	XXX	XXX	.....	.....
<b>53. Total Bonds Prior Year</b>												
53.1 NAIC 1.....	.....	.....	.....	.....	.....	.....	XXX	XXX	XXX	XXX	.....	.....
53.2 NAIC 2.....	.....	.....	.....	.....	.....	.....	XXX	XXX	XXX	XXX	.....	.....
53.3 NAIC 3.....	.....	.....	.....	.....	.....	.....	XXX	XXX	XXX	XXX	.....	.....
53.4 NAIC 4.....	.....	.....	.....	.....	.....	.....	XXX	XXX	XXX	XXX	.....	.....
53.5 NAIC 5.....	.....	.....	.....	.....	.....	.....	XXX	XXX	(c) XXX	XXX	.....	.....
53.6 NAIC 6.....	.....	.....	.....	.....	.....	.....	XXX	XXX	(c) XXX	XXX	.....	.....
53.7 Totals.....	.....	.....	.....	.....	.....	.....	XXX	XXX	(b) XXX	XXX	.....	.....
53.8 Line 53.7 as a % of Col. 9	.....	.....	.....	.....	.....	.....	XXX	XXX	XXX	XXX	.....	.....
<b>54. Total Publicly Traded Bonds</b>												
54.1 NAIC 1.....	.....	.....	.....	.....	.....	.....	.....	.....	XXX	XXX	.....	XXX
54.2 NAIC 2.....	.....	.....	.....	.....	.....	.....	.....	.....	XXX	XXX	.....	XXX
54.3 NAIC 3.....	.....	.....	.....	.....	.....	.....	.....	.....	XXX	XXX	.....	XXX
54.4 NAIC 4.....	.....	.....	.....	.....	.....	.....	.....	.....	XXX	XXX	.....	XXX
54.5 NAIC 5.....	.....	.....	.....	.....	.....	.....	.....	.....	XXX	XXX	.....	XXX
54.6 NAIC 6.....	.....	.....	.....	.....	.....	.....	.....	.....	XXX	XXX	.....	XXX
54.7 Totals.....	.....	.....	.....	.....	.....	.....	.....	.....	XXX	XXX	.....	XXX
54.8 Line 54.7 as a % of Col. 7	.....	.....	.....	.....	.....	.....	.....	XXX	XXX	XXX	.....	XXX
54.9 Line 54.7 as a % of Line 52.7, Col. 7, Section 12	.....	.....	.....	.....	.....	.....	.....	XXX	XXX	XXX	.....	XXX
<b>55. Total Privately Placed Bonds</b>												
55.1 NAIC 1.....	.....	.....	.....	.....	.....	.....	.....	.....	XXX	XXX	XXX	.....
55.2 NAIC 2.....	.....	.....	.....	.....	.....	.....	.....	.....	XXX	XXX	XXX	.....
55.3 NAIC 3.....	.....	.....	.....	.....	.....	.....	.....	.....	XXX	XXX	XXX	.....
55.4 NAIC 4.....	.....	.....	.....	.....	.....	.....	.....	.....	XXX	XXX	XXX	.....
55.5 NAIC 5.....	.....	.....	.....	.....	.....	.....	.....	.....	XXX	XXX	XXX	.....
55.6 NAIC 6.....	.....	.....	.....	.....	.....	.....	.....	.....	XXX	XXX	XXX	.....
55.7 Totals.....	.....	.....	.....	.....	.....	.....	.....	.....	XXX	XXX	XXX	.....
55.8 Line 55.7 as a % of Col. 7	.....	.....	.....	.....	.....	.....	.....	XXX	XXX	XXX	XXX	.....
55.9 Line 55.7 as a % of Line 52.7, Col. 7, Section 12	.....	.....	.....	.....	.....	.....	.....	XXX	XXX	XXX	XXX	.....

**GENERAL INTERROGATORIES**

31. Provide the following information for all short-term and long-term bonds and all preferred stocks. Do not substitute amortized value or statement value for fair value.

	1	2	3
	Statement (Admitted) Value	Fair Value	Excess of Statement over Fair Value (-), or Fair Value over Statement (+)
31.1 Issuer Credit Obligations			
31.2 Asset-Backed Securities			
31.3 Preferred Stocks			
31.4 Totals			

31.45 Describe the sources or methods utilized in determining the fair values: .....

.....

.....

.....

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**NAIC BLANKS (E) WORKING GROUP**

**Blanks Agenda Item Submission Form**

<p style="text-align: right;">DATE: <u>9/26/2024</u></p> <p>CONTACT PERSON: _____</p> <p>TELEPHONE: _____</p> <p>EMAIL ADDRESS: _____</p> <p>ON BEHALF OF: _____</p> <p>NAME: <u>Dale Bruggeman</u></p> <p>TITLE: <u>Chair SAPWG</u></p> <p>AFFILIATION: <u>Ohio Department of Insurance</u></p> <p>ADDRESS: <u>50W. Town St., 3<sup>rd</sup> Fl., Ste. 300</u> <u>Columbus, OH 43215</u></p>	<p style="text-align: center;"><b>FOR NAIC USE ONLY</b></p> <p>Agenda Item # <u>2024-14BWG</u></p> <p>Year <u>2025</u></p> <p>Changes to Existing Reporting [ X ]</p> <p>New Reporting Requirement [ ]</p> <hr/> <p style="text-align: center;"><b>REVIEWED FOR ACCOUNTING PRACTICES AND PROCEDURES IMPACT</b></p> <p>No Impact [ X ]</p> <p>Modifies Required Disclosure [ ]</p> <p>Is there data being requested in this proposal which is available elsewhere in the Annual/Quarterly Statement? [ No ]</p> <p><i>***If Yes, complete question below***</i></p> <p style="text-align: center;"><b>DISPOSITION</b></p> <p>[ ] Rejected For Public Comment</p> <p>[ ] Referred To Another NAIC Group</p> <p>[ ] Received For Public Comment</p> <p>[ ] Adopted Date _____</p> <p>[ ] Rejected Date _____</p> <p>[ ] Deferred Date _____</p> <p>[ ] Other (Specify) _____</p>
---	---

**BLANK(S) TO WHICH PROPOSAL APPLIES**

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

Anticipated Effective Date: Annual 2025

**IDENTIFICATION OF ITEM(S) TO CHANGE**

Update the 2025 annual (2026 quarterly) investment schedules line category for Bonds Issued by Funds Representing Operating Entities. (Annual - Investment Schedule General Instructions, Summary Investment Sch., Summary By Country, Sch. D Part 1A, Sch. D Part 1 Section 1, Sch. D Part 3, 4, & 5, Sch. DA Part 1, Sch. DL Part 1 & 2, and Sch. E Part 2 / Quarterly – Investment Schedule General Instructions, Sch. D Part 3 & 4, Sch. DL Part 1 & 2, and Sch. E Part 2)

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

The purpose of this proposal is to update the issuer credit obligation line category from “Bonds Issued from SEC-Registered Business Development Corps, Closed End Funds & REITS” to “Bonds Issued by Funds Representing Operating Entities”. SAPWG Ref # 2024-01

**\*\*\*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: *For 2025 quarterly reporting there is a SAPWG Memo on the BWG webpage.*

\*\* This section must be completed on all forms.

**ANNUAL STATEMENT INSTRUCTIONS – LIFE/FRATERNAL, PROPERTY, HEALTH & TITLE**

**INVESTMENT SCHEDULES GENERAL INSTRUCTIONS**  
(Applies to all investment schedules)



**Detail Eliminated To Conserve Space**

Bonds Issued by Funds Representing Operating Entities~~Bonds Issued From SEC Registered Business Development Corps, Closed End Funds & REITs:~~

Bonds issued by funds representing operating entities. A fund representing an operating entity has a primary purpose of raising equity capital and generating returns to its equity investors. Marginal amounts of debt may be issued to fund operations or produce levered returns to equity holders. However, this is in service to meeting the fund's primary equity-investor objective. For 1940-Act registered closed-end funds (CEFs) and business development corporations (BDCs), debt securities issued from the fund in accordance with permitted leverage ratios represent debt issued by operating entities and qualify as issuer credit obligations. Although some may consider collateralized fund obligations (CFOs) to be similar to closed-end funds, that assessment is not supported for classification as an issuer credit obligation. Instruments considered to reflect CFOs (and other like structures) are required to be assessed as asset-backed securities.

~~Bonds issued by SEC registered business development corporates, closed end funds or similar operating entities registered under the 1940 Act.~~



**SUMMARY INVESTMENT SCHEDULE**

This schedule was developed to assist regulators in identifying and analyzing the risks inherent in a portfolio of securities as well as identifying the differences in valuation and admission between those practices prescribed or permitted by the state of domicile and those set forth in the NAIC *Accounting Practices and Procedures Manual*. This schedule includes only those assets from the general account. The line captions were developed with the intention of grouping securities with common risk characteristics together. These groupings were determined based upon a review of schedules within the NAIC Annual Statement and the Federal Financial Institutions Examination Council Consolidated Reports of Condition and Income for A Bank With Domestic and Foreign Offices (FFIEC 031, also known as the “Call Report”).


**Detail Eliminated To Conserve Space**

Line 1.12      –      ~~Bonds Issued by Funds Representing Operating Entities~~ ~~Bonds Issued from SEC Registered Business Development Corps, Closed End Funds & REITS~~

Include:                      Bonds issued by funds representing operating entities. See Investment Schedule General Instructions. ~~Bonds issued by SEC registered business development corporates, closed end funds or similar operating entities registered under the 1940 Act.~~

Column 1 should equal the Schedule D, Part 1, Section 1, Line 0169999999 plus Line 0179999999.

**SCHEDULE D – SUMMARY BY COUNTRY**

**LONG-TERM BONDS AND STOCKS OWNED DECEMBER 31 OF CURRENT YEAR**

Enter summarized amounts in the appropriate columns by the specified major classifications, subdividing into United States, Canada, and Other Countries where applicable. For purposes of this schedule, investments in Other Countries are considered Foreign Investments. For the definition of Foreign Investment, and Domestic Investment, see instructions to the Supplemental Investment Risk Interrogatories.



**Detail Eliminated To Conserve Space**

Lines 5  
Through 8 – All Other Issuer Credit Obligations (Unaffiliated)

Include the following categories:

Project Finance Bonds Issued by Operating Entities (Unaffiliated).....	0069999999
Corporate Bonds (Unaffiliated).....	0089999999
Mandatory Convertible Bonds (Unaffiliated) .....	0109999999
Single Entity Backed Obligations (Unaffiliated) .....	0129999999
SVO-Identified Bond Exchange Traded Funds – Fair Value .....	0149999999
SVO-Identified Bond Exchange Traded Funds – Systematic Value.....	0159999999
<del>Bonds Issued by Funds Representing Operating Entities (Unaffiliated)</del> <del>Bonds Issued from SEC Registered Business Development Corps, Closed End Funds &amp; REITS (Unaffiliated)</del> .....	<del>0169999999</del>
Bank Loans – Issued (Unaffiliated).....	0189999999
Bank Loans – Acquired (Unaffiliated).....	0209999999
Mortgage Loans that Qualify as SVO-Identified Credit Tenant Loans (Unaff.).....	0229999999
Certificates of Deposit (Unaffiliated).....	0249999999
Other Issuer Credit Obligations (Unaffiliated).....	0269999999

Line 9 – All Other Issuer Credit Obligations (Affiliated)

Include the following categories:

Project Finance Bonds Issued by Operating Entities (Affiliated) .....	0079999999
Corporate Bonds (Affiliated) .....	0099999999
Mandatory Convertible Bonds (Affiliated) .....	0119999999
Single Entity Backed Obligations (Affiliated) .....	0139999999
<del>Bonds Issued by Funds Representing Operating Entities</del> <del>Bonds Issued from SEC Registered Business Development Corps, Closed End Funds &amp; REITS (Affiliated) .....</del>	<del>0179999999</del>
Bank Loans – Issued (Affiliated) .....	0199999999
Bank Loans – Acquired (Affiliated).....	0219999999
Mortgage Loans that Qualify as SVO-Identified Credit Tenant Loans (Affiliated)..	0239999999
Certificates of Deposit (Affiliated).....	0259999999
Other Issuer Credit Obligations (Affiliated).....	0279999999

**SCHEDULE D – PART 1A**

**QUALITY AND MATURITY DISTRIBUTION OF ALL BONDS OWNED DECEMBER 31  
BY MAJOR TYPE AND NAIC DESIGNATION**

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.


**Detail Eliminated To Conserve Space**

Section 16. Bonds Issued by Funds Representing Operating Entities~~Bonds Issued from SEC Registered Business Development Corps, Closed End Funds & REITS (Unaffiliated)~~

Line 016999999 from Schedule D, Part 1, Section 1, Column 8; Schedule DA, Part 1, Column 6; and Schedule E, Part 2, Column 7.

Section 17. Bonds Issued by Funds Representing Operating Entities~~Bonds Issued from SEC Registered Business Development Corps, Closed End Funds & REITS (Affiliated)~~

Line 017999999 from Schedule D, Part 1, Section 1, Column 8; Schedule DA, Part 1, Column 6; and Schedule E, Part 2, Column 7.

**SCHEDULE D – PART 1- SECTION 1**

**LONG-TERM BONDS – ISSUER CREDIT OBLIGATIONS OWNED DECEMBER 31 OF CURRENT YEAR**

Only investments that qualify in scope of *SSAP 26R – Bonds* are permitted to be reported on this schedule. Bonds are to be grouped as listed below and each category arranged alphabetically.



**Detail Eliminated To Conserve Space**

<u>Category</u>	<u>Line Number</u>
Issuer Credit Obligations:	
U.S. Government Obligations (Exempt from RBC).....	0019999999
Other U.S. Government Obligations (Not Exempt from RBC).....	0029999999
Non-U.S. Sovereign Jurisdiction Securities .....	0039999999
Municipal Bonds – General Obligations (Direct & Guaranteed) .....	0049999999
Municipal Bonds – Special Revenue.....	0059999999
Project Finance Bonds Issued by Operating Entities (Unaffiliated) .....	0069999999
Project Finance Bonds Issued by Operating Entities (Affiliated).....	0079999999
Corporate Bonds (Unaffiliated).....	0089999999
Corporate Bonds (Affiliated).....	0099999999
Mandatory Convertible Bonds (Unaffiliated).....	0109999999
Mandatory Convertible Bonds (Affiliated) .....	0119999999
Single Entity Backed Obligations (Unaffiliated).....	0129999999
Single Entity Backed Obligations (Affiliated) .....	0139999999
SVO-Identified Bond Exchange Traded Funds – Fair Value .....	0149999999
SVO-Identified Bond Exchange Traded Funds – Systematic Value .....	0159999999
<del>Bonds Issued by Funds Representing Operating Entities</del> <del>Bonds Issued from SEC Registered Business Development</del> <del>Corps, Closed End Funds &amp; REITS (Unaffiliated) .....</del>	<del>0169999999</del>
<del>Bonds Issued by Funds Representing Operating Entities</del> <del>Bonds Issued from SEC Registered Business Development</del> <del>Corps, Closed End Funds &amp; REITS (Affiliated) .....</del>	<del>0179999999</del>
Bank Loans – Issued (Unaffiliated).....	0189999999
Bank Loans – Issued (Affiliated).....	0199999999
Bank Loans – Acquired (Unaffiliated) .....	0209999999
Bank Loans – Acquired (Affiliated).....	0219999999
Mortgage Loans that Qualify as SVO-Identified Credit Tenant Loans (Unaffiliated) .....	0229999999
Mortgage Loans that Qualify as SVO-Identified Credit Tenant Loans (Affiliated) .....	0239999999
Certificates of Deposit (Unaffiliated) .....	0249999999
Certificates of Deposit (Affiliated).....	0259999999
Other Issuer Credit Obligations (Unaffiliated).....	0269999999
Other Issuer Credit Obligations (Affiliated).....	0279999999

**SCHEDULE D – PART 3**

**LONG-TERM BONDS AND STOCKS ACQUIRED DURING CURRENT YEAR**



**Detail Eliminated To Conserve Space**

<u>Category</u>	<u>Line Number</u>
Issuer Credit Obligations:	
U.S. Government Obligations (Exempt from RBC).....	0019999999
Other U.S. Government Obligations (Not Exempt from RBC).....	0029999999
Non-U.S. Sovereign Jurisdiction Securities .....	0039999999
Municipal Bonds – General Obligations (Direct & Guaranteed) .....	0049999999
Municipal Bonds – Special Revenue.....	0059999999
Project Finance Bonds Issued by Operating Entities (Unaffiliated) .....	0069999999
Project Finance Bonds Issued by Operating Entities (Affiliated).....	0079999999
Corporate Bonds (Unaffiliated).....	0089999999
Corporate Bonds (Affiliated).....	0099999999
Mandatory Convertible Bonds (Unaffiliated).....	0109999999
Mandatory Convertible Bonds (Affiliated) .....	0119999999
Single Entity Backed Obligations (Unaffiliated).....	0129999999
Single Entity Backed Obligations (Affiliated) .....	0139999999
SVO-Identified Bond Exchange Traded Funds – Fair Value .....	0149999999
SVO-Identified Bond Exchange Traded Funds – Systematic Value .....	0159999999
<del>Bonds Issued by Funds Representing Operating Entities</del> <del>Corps, Closed End Funds &amp; REITS (Unaffiliated) .....</del>	<del>0169999999</del>
<del>Bonds Issued by Funds Representing Operating Entities</del> <del>Corps, Closed End Funds &amp; REITS (Affiliated).....</del>	<del>0179999999</del>
<del>Bonds Issued from SEC Registered Business Development</del>	
<del>Corps, Closed End Funds &amp; REITS (Affiliated).....</del>	<del>0179999999</del>
Bank Loans – Issued (Unaffiliated).....	0189999999
Bank Loans – Issued (Affiliated).....	0199999999
Bank Loans – Acquired (Unaffiliated) .....	0209999999
Bank Loans – Acquired (Affiliated).....	0219999999
Mortgage Loans that Qualify as SVO-Identified Credit Tenant Loans (Unaffiliated) .....	0229999999
Mortgage Loans that Qualify as SVO-Identified Credit Tenant Loans (Affiliated) .....	0239999999
Certificates of Deposit (Unaffiliated) .....	0249999999
Certificates of Deposit (Affiliated).....	0259999999
Other Issuer Credit Obligations (Unaffiliated).....	0269999999
Other Issuer Credit Obligations (Affiliated).....	0279999999

**SCHEDULE D – PART 4**

**LONG-TERM BONDS AND STOCKS SOLD, REDEEMED OR OTHERWISE DISPOSED OF DURING CURRENT YEAR**



**Detail Eliminated To Conserve Space**

<u>Category</u>	<u>Line Number</u>
Issuer Credit Obligations:	
U.S. Government Obligations (Exempt from RBC).....	0019999999
Other U.S. Government Obligations (Not Exempt from RBC).....	0029999999
Non-U.S. Sovereign Jurisdiction Securities .....	0039999999
Municipal Bonds – General Obligations (Direct & Guaranteed) .....	0049999999
Municipal Bonds – Special Revenue.....	0059999999
Project Finance Bonds Issued by Operating Entities (Unaffiliated).....	0069999999
Project Finance Bonds Issued by Operating Entities (Affiliated).....	0079999999
Corporate Bonds (Unaffiliated).....	0089999999
Corporate Bonds (Affiliated).....	0099999999
Mandatory Convertible Bonds (Unaffiliated).....	0109999999
Mandatory Convertible Bonds (Affiliated) .....	0119999999
Single Entity Backed Obligations (Unaffiliated).....	0129999999
Single Entity Backed Obligations (Affiliated) .....	0139999999
SVO-Identified Bond Exchange Traded Funds – Fair Value .....	0149999999
SVO-Identified Bond Exchange Traded Funds – Systematic Value .....	0159999999
<del>Bonds Issued by Funds Representing Operating Entities</del> <del>Bonds Issued from SEC Registered Business Development</del> <del>Corps, Closed End Funds &amp; REITS (Unaffiliated) .....</del>	<del>0169999999</del>
<del>Bonds Issued by Funds Representing Operating Entities</del> <del>Bonds Issued from SEC Registered Business Development</del> <del>Corps, Closed End Funds &amp; REITS (Affiliated) .....</del>	<del>0179999999</del>
Bank Loans – Issued (Unaffiliated).....	0189999999
Bank Loans – Issued (Affiliated).....	0199999999
Bank Loans – Acquired (Unaffiliated) .....	0209999999
Bank Loans – Acquired (Affiliated).....	0219999999
Mortgage Loans that Qualify as SVO-Identified Credit Tenant Loans (Unaffiliated) .....	0229999999
Mortgage Loans that Qualify as SVO-Identified Credit Tenant Loans (Affiliated) .....	0239999999
Certificates of Deposit (Unaffiliated) .....	0249999999
Certificates of Deposit (Affiliated).....	0259999999
Other Issuer Credit Obligations (Unaffiliated) .....	0269999999
Other Issuer Credit Obligations (Affiliated).....	0279999999

**SCHEDULE D – PART 5**

**LONG-TERM BONDS AND STOCKS ACQUIRED DURING THE YEAR AND FULLY DISPOSED OF DURING CURRENT YEAR**



<u>Category</u>	<u>Line Number</u>
Issuer Credit Obligations:	
U.S. Government Obligations (Exempt from RBC).....	0019999999
Other U.S. Government Obligations (Not Exempt from RBC).....	0029999999
Non-U.S. Sovereign Jurisdiction Securities .....	0039999999
Municipal Bonds – General Obligations (Direct & Guaranteed) .....	0049999999
Municipal Bonds – Special Revenue.....	0059999999
Project Finance Bonds Issued by Operating Entities (Unaffiliated).....	0069999999
Project Finance Bonds Issued by Operating Entities (Affiliated).....	0079999999
Corporate Bonds (Unaffiliated).....	0089999999
Corporate Bonds (Affiliated).....	0099999999
Mandatory Convertible Bonds (Unaffiliated).....	0109999999
Mandatory Convertible Bonds (Affiliated) .....	0119999999
Single Entity Backed Obligations (Unaffiliated).....	0129999999
Single Entity Backed Obligations (Affiliated) .....	0139999999
SVO-Identified Bond Exchange Traded Funds – Fair Value .....	0149999999
SVO-Identified Bond Exchange Traded Funds – Systematic Value .....	0159999999
<del>Bonds Issued by Funds Representing Operating Entities</del> <del>Corps, Closed End Funds &amp; REITS (Unaffiliated) .....</del>	<del>0169999999</del>
<del>Bonds Issued by Funds Representing Operating Entities</del> <del>Corps, Closed End Funds &amp; REITS (Affiliated) .....</del>	<del>0179999999</del>
Bank Loans – Issued (Unaffiliated).....	0189999999
Bank Loans – Issued (Affiliated).....	0199999999
Bank Loans – Acquired (Unaffiliated) .....	0209999999
Bank Loans – Acquired (Affiliated).....	0219999999
Mortgage Loans that Qualify as SVO-Identified Credit Tenant Loans (Unaffiliated) .....	0229999999
Mortgage Loans that Qualify as SVO-Identified Credit Tenant Loans (Affiliated) .....	0239999999
Certificates of Deposit (Unaffiliated) .....	0249999999
Certificates of Deposit (Affiliated).....	0259999999
Other Issuer Credit Obligations (Unaffiliated) .....	0269999999
Other Issuer Credit Obligations (Affiliated).....	0279999999

**SCHEDULE DA – PART 1**

**SHORT-TERM INVESTMENTS OWNED DECEMBER 31 OF CURRENT YEAR**



**Detail Eliminated To Conserve Space**

<u>Category</u>	<u>Line Number</u>
Issuer Credit Obligations	
U.S. Government Obligations (Exempt from RBC).....	0019999999
Other U.S. Government Obligations (Not Exempt from RBC).....	0029999999
Non-U.S. Sovereign Jurisdiction Securities .....	0039999999
Municipal Bonds – General Obligations (Direct and Guaranteed).....	0049999999
Municipal Bonds – Special Revenue.....	0059999999
Project Finance Bonds Issued by Operating Entities (Unaffiliated).....	0069999999
Project Finance Bonds Issued by Operating Entities (Affiliated).....	0079999999
Corporate Bonds (Unaffiliated).....	0089999999
Corporate Bonds (Affiliated).....	0099999999
Mandatory Convertible Bonds (Unaffiliated).....	0109999999
Mandatory Convertible Bonds (Affiliated) .....	0119999999
Single Entity Backed Obligations (Unaffiliated).....	0129999999
Single Entity Backed Obligations (Affiliated) .....	0139999999
SVO-Identified Bond Exchange Traded Funds – Fair Value .....	0149999999
SVO-Identified Bond Exchange Traded Funds – Systematic Value .....	0159999999
<del>Bonds Issued by Funds Representing Operating Entities</del> <del>Corps, Closed End Funds &amp; REITS (Unaffiliated) .....</del>	<del>0169999999</del>
<del>Bonds Issued by Funds Representing Operating Entities</del> <del>Corps, Closed End Funds &amp; REITS (Affiliated) .....</del>	<del>0179999999</del>
Bank Loans – Issued (Unaffiliated).....	0189999999
Bank Loans – Issued (Affiliated).....	0199999999
Bank Loans – Acquired (Unaffiliated) .....	0209999999
Bank Loans – Acquired (Affiliated).....	0219999999
Mortgages Loans that Qualify as SVO-Identified Credit Tenant Loans (Unaffiliated).....	0229999999
Mortgages Loans that Qualify as SVO-Identified Credit Tenant Loans (Affiliated) .....	0239999999
Other Issuer Credit Obligations (Unaffiliated) .....	0269999999
Other Issuer Credit Obligations (Affiliated).....	0279999999



**SCHEDULE DL – PART 1**

**SECURITIES LENDING COLLATERAL ASSETS**

Reinvested Collateral Assets Owned December 31 Current Year  
 (Securities lending collateral assets reported in aggregate on Line 10 of the Asset page  
 (Line 9 for Separate Accounts) and not included on Schedules A, B, BA, D, DB and E)



**Detail Eliminated To Conserve Space**

<u>Category</u>	<u>Line Number</u>
Issuer Credit Obligations:	
U.S. Government Obligations (Exempt from RBC).....	0019999999
Other U.S. Government Obligations (Not Exempt from RBC).....	0029999999
Non-U.S. Sovereign Jurisdiction Securities .....	0039999999
Municipal Bonds – General Obligations (Direct & Guaranteed) .....	0049999999
Municipal Bonds – Special Revenue.....	0059999999
Project Finance Bonds Issued by Operating Entities (Unaffiliated) .....	0069999999
Project Finance Bonds Issued by Operating Entities (Affiliated).....	0079999999
Corporate Bonds (Unaffiliated).....	0089999999
Corporate Bonds (Affiliated).....	0099999999
Mandatory Convertible Bonds (Unaffiliated).....	0109999999
Mandatory Convertible Bonds (Affiliated) .....	0119999999
Single Entity Backed Obligations (Unaffiliated).....	0129999999
Single Entity Backed Obligations (Affiliated) .....	0139999999
SVO-Identified Bond Exchange Traded Funds – Fair Value .....	0149999999
SVO-Identified Bond Exchange Traded Funds – Systematic Value .....	0159999999
<del>Bonds Issued by Funds Representing Operating Entities</del> <del>Bonds Issued from SEC Registered Business Development</del> <del>Corps, Closed End Funds &amp; REITS (Unaffiliated) .....</del>	<del>0169999999</del>
<del>Bonds Issued by Funds Representing Operating Entities</del> <del>Bonds Issued from SEC Registered Business Development</del> <del>Corps, Closed End Funds &amp; REITS (Affiliated) .....</del>	<del>0179999999</del>
Bank Loans – Issued (Unaffiliated).....	0189999999
Bank Loans – Issued (Affiliated).....	0199999999
Bank Loans – Acquired (Unaffiliated) .....	0209999999
Bank Loans – Acquired (Affiliated).....	0219999999
Mortgage Loans that Qualify as SVO-Identified Credit Tenant Loans (Unaffiliated) .....	0229999999
Mortgage Loans that Qualify as SVO-Identified Credit Tenant Loans (Affiliated).....	0239999999
Certificates of Deposit (Unaffiliated) .....	0249999999
Certificates of Deposit (Affiliated).....	0259999999
Other Issuer Credit Obligations (Unaffiliated).....	0269999999
Other Issuer Credit Obligations (Affiliated).....	0279999999

**SCHEDULE DL – PART 2**

**SECURITIES LENDING COLLATERAL ASSETS**

Reinvested Collateral Assets Owned December 31 Current Year  
 (Securities lending collateral assets included on Schedules A, B, BA, D, DB and E  
 and not reported in aggregate on Line 10 of the Asset page (Line 9 for Separate Accounts))



**Detail Eliminated To Conserve Space**

<u>Category</u>	<u>Line Number</u>
Issuer Credit Obligations:	
U.S. Government Obligations (Exempt from RBC).....	0019999999
Other U.S. Government Obligations (Not Exempt from RBC).....	0029999999
Non-U.S. Sovereign Jurisdiction Securities .....	0039999999
Municipal Bonds – General Obligations (Direct & Guaranteed) .....	0049999999
Municipal Bonds – Special Revenue.....	0059999999
Project Finance Bonds Issued by Operating Entities (Unaffiliated) .....	0069999999
Project Finance Bonds Issued by Operating Entities (Affiliated).....	0079999999
Corporate Bonds (Unaffiliated).....	0089999999
Corporate Bonds (Affiliated).....	0099999999
Mandatory Convertible Bonds (Unaffiliated).....	0109999999
Mandatory Convertible Bonds (Affiliated) .....	0119999999
Single Entity Backed Obligations (Unaffiliated).....	0129999999
Single Entity Backed Obligations (Affiliated) .....	0139999999
SVO-Identified Bond Exchange Traded Funds – Fair Value .....	0149999999
SVO-Identified Bond Exchange Traded Funds – Systematic Value .....	0159999999
<del>Bonds Issued by Funds Representing Operating Entities</del> <del>Bonds Issued from SEC Registered Business Development</del> <del>Corps, Closed End Funds &amp; REITS (Unaffiliated) .....</del>	<del>0169999999</del>
<del>Bonds Issued by Funds Representing Operating Entities</del> <del>Bonds Issued from SEC Registered Business Development</del> <del>Corps, Closed End Funds &amp; REITS (Affiliated) .....</del>	<del>0179999999</del>
Bank Loans – Issued (Unaffiliated).....	0189999999
Bank Loans – Issued (Affiliated).....	0199999999
Bank Loans – Acquired (Unaffiliated) .....	0209999999
Bank Loans – Acquired (Affiliated).....	0219999999
Mortgage Loans that Qualify as SVO-Identified Credit Tenant Loans (Unaffiliated) .....	0229999999
Mortgage Loans that Qualify as SVO-Identified Credit Tenant Loans (Affiliated) .....	0239999999
Certificates of Deposit (Unaffiliated) .....	0249999999
Certificates of Deposit (Affiliated).....	0259999999
Other Issuer Credit Obligations (Unaffiliated).....	0269999999
Other Issuer Credit Obligations (Affiliated).....	0279999999

**SCHEDULE E – PART 2 – CASH EQUIVALENTS**

List all investments owned whose maturities (or repurchase dates under repurchase agreement) at the time of acquisition were three months or less and defined as cash equivalents in accordance with *SSAP No. 2R—Cash, Cash Equivalents, Drafts, and Short-Term Investments*. Include Money Market Mutual Funds.



**Detail Eliminated To Conserve Space**

<u>Category</u>	<u>Line Number</u>
Issuer Credit Obligations:	
U.S. Government Obligations (Exempt from RBC).....	0019999999
Other U.S. Government Obligations (Not Exempt from RBC).....	0029999999
Non-U.S. Sovereign Jurisdiction Securities .....	0039999999
Municipal Bonds – General Obligations (Direct & Guaranteed) .....	0049999999
Municipal Bonds – Special Revenue.....	0059999999
Project Finance Bonds Issued by Operating Entities (Unaffiliated).....	0069999999
Project Finance Bonds Issued by Operating Entities (Affiliated).....	0079999999
Corporate Bonds (Unaffiliated).....	0089999999
Corporate Bonds (Affiliated).....	0099999999
Mandatory Convertible Bonds (Unaffiliated).....	0109999999
Mandatory Convertible Bonds (Affiliated) .....	0119999999
Single Entity Backed Obligations (Unaffiliated).....	0129999999
Single Entity Backed Obligations (Affiliated) .....	0139999999
SVO-Identified Bond Exchange Traded Funds – Fair Value .....	0149999999
SVO-Identified Bond Exchange Traded Funds – Systematic Value .....	0159999999
<del>Bonds Issued by Funds Representing Operating Entities</del> <del>Corps, Closed-End Funds &amp; REITS (Unaffiliated) .....</del>	<del>0169999999</del>
<del>Bonds Issued by Funds Representing Operating Entities</del> <del>Corps, Closed-End Funds &amp; REITS (Affiliated) .....</del>	<del>0179999999</del>
Bank Loans – Issued (Unaffiliated).....	0189999999
Bank Loans – Issued (Affiliated).....	0199999999
Bank Loans – Acquired (Unaffiliated) .....	0209999999
Bank Loans – Acquired (Affiliated).....	0219999999
Mortgages Loans that Qualify as SVO-Identified Credit Tenant Loans (Unaffiliated).....	0229999999
Mortgages Loans that Qualify as SVO-Identified Credit Tenant Loans (Affiliated) .....	0239999999
Other Issuer Credit Obligations (Unaffiliated).....	0269999999
Other Issuer Credit Obligations (Affiliated).....	0279999999

**QUARTERLY STATEMENT INSTRUCTIONS – LIFE/FRATERNAL, PROPERTY, HEALTH & TITLE****INVESTMENT SCHEDULES GENERAL INSTRUCTIONS**

(Applies to all investment schedules)

**Detail Eliminated To Conserve Space**

Bonds Issued by Funds Representing Operating Entities~~Bonds Issued From SEC Registered Business Development Corps, Closed End Funds & REITs:~~

Bonds issued by funds representing operating entities. A fund representing an operating entity has a primary purpose of raising equity capital and generating returns to its equity investors. Marginal amounts of debt may be issued to fund operations or produce levered returns to equity holders. However, this is in service to meeting the fund's primary equity-investor objective. For 1940-Act registered closed-end funds (CEFs) and business development corporations (BDCs), debt securities issued from the fund in accordance with permitted leverage ratios represent debt issued by operating entities and qualify as issuer credit obligations. Although some may consider collateralized fund obligations (CFOs) to be similar to closed-end funds, that assessment is not supported for classification as an issuer credit obligation. Instruments considered to reflect CFOs (and other like structures) are required to be assessed as asset-backed securities.

~~Bonds issued by SEC registered business development corporates, closed end funds or similar operating entities registered under the 1940 Act.~~

**SCHEDULE D – PART 3**

**LONG-TERM BONDS AND STOCKS ACQUIRED DURING THE CURRENT QUARTER**



**Detail Eliminated To Conserve Space**

<u>Category</u>	<u>Line Number</u>
Issuer Credit Obligations:	
U.S. Government Obligations (Exempt from RBC).....	0019999999
Other U.S. Government Obligations (Not Exempt from RBC).....	0029999999
Non-U.S. Sovereign Jurisdiction Securities .....	0039999999
Municipal Bonds – General Obligations (Direct and Guaranteed).....	0049999999
Municipal Bonds – Special Revenues .....	0059999999
Project Finance Bonds Issued by Operating Entities (Unaffiliated) .....	0069999999
Project Finance Bonds Issued by Operating Entities (Affiliated).....	0079999999
Corporate Bonds (Unaffiliated).....	0089999999
Corporate Bonds (Affiliated).....	0099999999
Mandatory Convertible Bonds (Unaffiliated).....	0109999999
Mandatory Convertible Bonds (Affiliated) .....	0119999999
Single Entity Backed Obligations (Unaffiliated).....	0129999999
Single Entity Backed Obligations (Affiliated) .....	0139999999
SVO-Identified Bond Exchange Traded Funds – Fair Value .....	0149999999
SVO-Identified Bond Exchange Traded Funds – Systematic Value .....	0159999999
<del>Bonds Issued by Funds Representing Operating Entities</del> <del>Corps, Closed End Funds &amp; REITS (Unaffiliated) .....</del>	<del>0169999999</del>
<del>Bonds Issued by Funds Representing Operating Entities</del> <del>Corps, Closed End Funds &amp; REITS (Affiliated) .....</del>	<del>0179999999</del>
<del>Bonds issued from SEC Registered Business Development</del>	
<del>Bonds issued from SEC Registered Business Development</del>	
Bank Loans – Issued (Unaffiliated).....	0189999999
Bank Loans – Issued (Affiliated).....	0199999999
Bank Loans – Acquired (Unaffiliated) .....	0209999999
Bank Loans – Acquired (Affiliated).....	0219999999
Mortgage Loans that Qualify as SVO-Identified Credit Tenant Loans (Unaffiliated) .....	0229999999
Mortgage Loans that Qualify as SVO-Identified Credit Tenant Loans (Affiliated) .....	0239999999
Certificates of Deposit (Unaffiliated) .....	0249999999
Certificates of Deposit (Affiliated).....	0259999999
Other Issuer Credit Obligations (Unaffiliated).....	0269999999
Other Issuer Credit Obligations (Affiliated).....	0279999999

**SCHEDULE D – PART 4**

**LONG-TERM BONDS AND STOCKS SOLD, REDEEMED OR OTHERWISE  
DISPOSED OF DURING THE CURRENT QUARTER**



**Detail Eliminated To Conserve Space**



<u>Category</u>	<u>Line Number</u>
Issuer Credit Obligations:	
U.S. Government Obligations (Exempt from RBC).....	0019999999
Other U.S. Government Obligations (Not Exempt from RBC).....	0029999999
Non-U.S. Sovereign Jurisdiction Securities .....	0039999999
Municipal Bonds – General Obligations (Direct and Guaranteed).....	0049999999
Municipal Bonds – Special Revenues .....	0059999999
Project Finance Bonds Issued by Operating Entities (Unaffiliated).....	0069999999
Project Finance Bonds Issued by Operating Entities (Affiliated).....	0079999999
Corporate Bonds (Unaffiliated).....	0089999999
Corporate Bonds (Affiliated).....	0099999999
Mandatory Convertible Bonds (Unaffiliated).....	0109999999
Mandatory Convertible Bonds (Affiliated) .....	0119999999
Single Entity Backed Obligations (Unaffiliated).....	0129999999
Single Entity Backed Obligations (Affiliated) .....	0139999999
SVO-Identified Bond Exchange Traded Funds – Fair Value .....	0149999999
SVO-Identified Bond Exchange Traded Funds – Systematic Value .....	0159999999
<del>Bonds Issued by Funds Representing Operating Entities</del> <del>Bonds issued from SEC Registered Business Development</del> <del>Corps, Closed End Funds &amp; REITS (Unaffiliated) .....</del>	<del>0169999999</del>
<del>Bonds Issued by Funds Representing Operating Entities</del> <del>Bonds issued from SEC Registered Business Development</del> <del>Corps, Closed End Funds &amp; REITS (Affiliated) .....</del>	<del>0179999999</del>
Bank Loans – Issued (Unaffiliated).....	0189999999
Bank Loans – Issued (Affiliated).....	0199999999
Bank Loans – Acquired (Unaffiliated) .....	0209999999
Bank Loans – Acquired (Affiliated).....	0219999999
Mortgage Loans that Qualify as SVO-Identified Credit Tenant Loans (Unaffiliated) .....	0229999999
Mortgage Loans that Qualify as SVO-Identified Credit Tenant Loans (Affiliated) .....	0239999999
Certificates of Deposit (Unaffiliated) .....	0249999999
Certificates of Deposit (Affiliated).....	0259999999
Other Issuer Credit Obligations (Unaffiliated) .....	0269999999
Other Issuer Credit Obligations (Affiliated).....	0279999999

**SCHEDULE DL – PART 1**

**SECURITIES LENDING COLLATERAL ASSETS**

Reinvested Collateral Assets Owned Current Statement Date

(Securities lending collateral assets reported in aggregate on Line 10 of the asset page  
(Line 9 for Separate Accounts) and not included on Schedules A, B, BA, D, DB and E.)



**Detail Eliminated To Conserve Space**

<u>Category</u>	<u>Line Number</u>
Issuer Credit Obligations:	
U.S. Government Obligations (Exempt from RBC).....	0019999999
Other U.S. Government Obligations (Not Exempt from RBC).....	0029999999
Non-U.S. Sovereign Jurisdiction Securities .....	0039999999
Municipal Bonds – General Obligations (Direct and Guaranteed).....	0049999999
Municipal Bonds – Special Revenues .....	0059999999
Project Finance Bonds Issued by Operating Entities (Unaffiliated).....	0069999999
Project Finance Bonds Issued by Operating Entities (Affiliated).....	0079999999
Corporate Bonds (Unaffiliated).....	0089999999
Corporate Bonds (Affiliated).....	0099999999
Mandatory Convertible Bonds (Unaffiliated).....	0109999999
Mandatory Convertible Bonds (Affiliated) .....	0119999999
Single Entity Backed Obligations (Unaffiliated).....	0129999999
Single Entity Backed Obligations (Affiliated) .....	0139999999
SVO-Identified Bond Exchange Traded Funds – Fair Value .....	0149999999
SVO-Identified Bond Exchange Traded Funds – Systematic Value .....	0159999999
<del>Bonds Issued by Funds Representing Operating Entities</del> <del>Bonds issued from SEC Registered Business Development</del> <del>Corps, Closed End Funds &amp; REITS (Unaffiliated) .....</del>	<del>0169999999</del>
<del>Bonds Issued by Funds Representing Operating Entities</del> <del>Bonds issued from SEC Registered Business Development</del> <del>Corps, Closed End Funds &amp; REITS (Affiliated) .....</del>	<del>0179999999</del>
Bank Loans – Issued (Unaffiliated).....	0189999999
Bank Loans – Issued (Affiliated).....	0199999999
Bank Loans – Acquired (Unaffiliated) .....	0209999999
Bank Loans – Acquired (Affiliated).....	0219999999
Mortgage Loans that Qualify as SVO-Identified Credit Tenant Loans (Unaffiliated) .....	0229999999
Mortgage Loans that Qualify as SVO-Identified Credit Tenant Loans (Affiliated).....	0239999999
Certificates of Deposit (Unaffiliated) .....	0249999999
Certificates of Deposit (Affiliated).....	0259999999
Other Issuer Credit Obligations (Unaffiliated).....	0269999999
Other Issuer Credit Obligations (Affiliated).....	0279999999

**SCHEDULE DL – PART 2**

**SECURITIES LENDING COLLATERAL ASSETS**

Reinvested Collateral Assets Owned Current Statement Date  
 (Securities lending collateral assets included on Schedules A, B, BA, D, DB and E  
 (Line 9 for Separate Accounts) and not reported in aggregate on Line 10 of the asset page.)



**Detail Eliminated To Conserve Space**

<u>Category</u>	<u>Line Number</u>
Issuer Credit Obligations:	
U.S. Government Obligations (Exempt from RBC).....	0019999999
Other U.S. Government Obligations (Not Exempt from RBC).....	0029999999
Non-U.S. Sovereign Jurisdiction Securities .....	0039999999
Municipal Bonds – General Obligations (Direct and Guaranteed).....	0049999999
Municipal Bonds – Special Revenues .....	0059999999
Project Finance Bonds Issued by Operating Entities (Unaffiliated).....	0069999999
Project Finance Bonds Issued by Operating Entities (Affiliated).....	0079999999
Corporate Bonds (Unaffiliated).....	0089999999
Corporate Bonds (Affiliated).....	0099999999
Mandatory Convertible Bonds (Unaffiliated).....	0109999999
Mandatory Convertible Bonds (Affiliated) .....	0119999999
Single Entity Backed Obligations (Unaffiliated).....	0129999999
Single Entity Backed Obligations (Affiliated) .....	0139999999
SVO-Identified Bond Exchange Traded Funds – Fair Value .....	0149999999
SVO-Identified Bond Exchange Traded Funds – Systematic Value .....	0159999999
<del>Bonds Issued by Funds Representing Operating Entities</del> <del>Bonds issued from SEC Registered Business Development</del> <del>Corps, Closed End Funds &amp; REITS (Unaffiliated) .....</del>	<del>0169999999</del>
<del>Bonds Issued by Funds Representing Operating Entities</del> <del>Bonds issued from SEC Registered Business Development</del> <del>Corps, Closed End Funds &amp; REITS (Affiliated) .....</del>	<del>0179999999</del>
Bank Loans – Issued (Unaffiliated).....	0189999999
Bank Loans – Issued (Affiliated).....	0199999999
Bank Loans – Acquired (Unaffiliated) .....	0209999999
Bank Loans – Acquired (Affiliated).....	0219999999
Mortgage Loans that Qualify as SVO-Identified Credit Tenant Loans (Unaffiliated) .....	0229999999
Mortgage Loans that Qualify as SVO-Identified Credit Tenant Loans (Affiliated).....	0239999999
Certificates of Deposit (Unaffiliated) .....	0249999999
Certificates of Deposit (Affiliated).....	0259999999
Other Issuer Credit Obligations (Unaffiliated).....	0269999999
Other Issuer Credit Obligations (Affiliated).....	0279999999



**SCHEDULE E – PART 2 – CASH EQUIVALENTS**

**INVESTMENTS OWNED END OF CURRENT QUARTER**



**Detail Eliminated To Conserve Space**

<u>Category</u>	<u>Line Number</u>
Issuer Credit Obligations:	
U.S. Government Obligations (Exempt from RBC).....	0019999999
Other U.S. Government Obligations (Not Exempt from RBC).....	0029999999
Non-U.S. Sovereign Jurisdiction Securities .....	0039999999
Municipal Bonds – General Obligations (Direct and Guaranteed).....	0049999999
Municipal Bonds – Special Revenue.....	0059999999
Project Finance Bonds Issued by Operating Entities (Unaffiliated) .....	0069999999
Project Finance Bonds Issued by Operating Entities (Affiliated).....	0079999999
Corporate Bonds (Unaffiliated).....	0089999999
Corporate Bonds (Affiliated).....	0099999999
Mandatory Convertible Bonds (Unaffiliated).....	0109999999
Mandatory Convertible Bonds (Affiliated) .....	0119999999
Single Entity Backed Obligations (Unaffiliated).....	0129999999
Single Entity Backed Obligations (Affiliated) .....	0139999999
<del>Bonds Issued by Funds Representing Operating Entities</del> <del>Bonds Issued from SEC Registered Business Development</del> <del>Corps, Closed End Funds &amp; REITS (Unaffiliated) .....</del>	<del>0169999999</del>
<del>Bonds Issued by Funds Representing Operating Entities</del> <del>Bonds Issued from SEC Registered Business Development</del> <del>Corps, Closed End Funds &amp; REITS (Affiliated) .....</del>	<del>0179999999</del>
Bank Loans – Issued (Unaffiliated).....	0189999999
Bank Loans – Issued (Affiliated).....	0199999999
Bank Loans – Acquired (Unaffiliated) .....	0209999999
Bank Loans – Acquired (Affiliated).....	0219999999
Mortgage Loans that Qualify as SVO-Identified Credit Tenant Loans (Unaffiliated) .....	0229999999
Mortgage Loans that Qualify as SVO-Identified Credit Tenant Loans (Affiliated) .....	0239999999
Other Issuer Credit Obligations (Unaffiliated) .....	0269999999
Other Issuer Credit Obligations (Affiliated).....	0279999999

**ANNUAL STATEMENT BLANK – LIFE/FRATERNAL, PROPERTY, HEALTH & TITLE**

**SUMMARY INVESTMENT SCHEDULE**

Investment Categories	Gross Investment Holdings		Admitted Assets as Reported in the Annual Statement			
	1 Amount	2 Percentage of Column 1 Line 13	3 Amount	4 Securities Lending Reinvested Collateral Amount	5 Total (Col. 3+4) Amount	6 Percentage of Column 5 Line 13
1. Issuer credit obligations (Schedule D, Part 1, Section 1):						
1.01 U.S. government obligations .....						
1.02 Other U.S. government obligations .....						
1.03 Non-U.S. sovereign jurisdiction securities .....						
1.04 Municipal bonds – general obligations (direct & guaranteed) .....						
1.05 Municipal bonds – special revenue .....						
1.06 Project finance bonds issued by operating entities .....						
1.07 Corporate bonds .....						
1.08 Mandatory convertible bonds.....						
1.09 Single entity backed obligations .....						
1.10 SVO-Identified bond exchange traded funds – fair value .....						
1.11 SVO-Identified bond exchange traded funds – systematic value .....						
1.12 Bonds Issued by Funds Representing Operating Entities Bonds issued from SEC-registered business development corps, closed end funds & REITs .....						
1.13 Bank loans – issued .....						
1.14 Bank loans – acquired .....						
1.15 Mortgages loans that qualify as SVO-Identified credit tenant loans .....						
1.16 Certificates of deposit .....						
1.17 Other issuer credit obligations .....						
1.18 Total issuer credit obligations .....						
2. Asset-backed securities (Schedule D, Part 1, Section 2):						
2.01 Financial asset-backed securities – self-liquidating (unaffiliated) .....						
2.02 Financial asset-backed securities – not self-liquidating (unaffiliated) .....						
2.03 Non-financial asset-backed securities (unaffiliated).....						
2.04 Total asset-backed securities .....						
3. Preferred stocks (Schedule D, Part 2, Section 1):						
3.01 Industrial and miscellaneous (Unaffiliated).....						
3.02 Parent, subsidiaries and affiliates.....						
3.03 Total preferred stocks.....						
4. Common stocks (Schedule D, Part 2, Section 2):						
4.01 Industrial and miscellaneous Publicly traded (Unaffiliated) .....						
4.02 Industrial and miscellaneous Other (Unaffiliated).....						
4.03 Parent, subsidiaries and affiliates Publicly traded .....						
4.04 Parent, subsidiaries and affiliates Other .....						
4.05 Mutual funds .....						
4.06 Unit investment trusts .....						
4.07 Closed-end funds.....						
4.08 Exchange traded funds .....						
4.09 Total common stocks .....						
5. Mortgage loans (Schedule B):						
5.01 Farm mortgages.....						
5.02 Residential mortgages .....						
5.03 Commercial mortgages .....						
5.04 Mezzanine real estate loans.....						
5.05 Total valuation allowance .....						
5.06 Total mortgage loans.....						
6. Real estate (Schedule A):						
6.01 Properties occupied by company .....						
6.02 Properties held for production of income .....						
6.03 Properties held for sale .....						
6.04 Total real estate .....						
7. Cash, cash equivalents and short-term investments:						
7.01 Cash (Schedule E, Part 1).....						
7.02 Cash equivalents (Schedule E, Part 2) .....						
7.03 Short-term investments (Schedule DA) .....						
7.04 Total cash, cash equivalents and short-term investments .....						
8. Contract loans.....						
9. Derivatives (Schedule DB).....						
10. Other invested assets (Schedule BA) .....						
11. Receivables for securities .....						
12. Securities lending (Schedule DL, Part 1).....				XXX	XXX	XXX
13. Other invested assets (Page 2, Line 11) .....						
14. Total invested assets						

**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

	1	2	3	4	5	6	7	8	9	10	11	12
NAIC Designation	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 12.7	Total from Col. 7 Prior Year	% From Col. 8 Prior Year	Total Publicly Traded	Total Privately Placed (a)

✂
✂

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**Detail Eliminated To Conserve Space**

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✂
✂

16. Bonds Issued by Funds Representing Operating Entities <del>Bonds Issued from SEC-Registered Business</del> Development Corps, Closed End Funds & REITS (Unaffiliated)												
16.1 NAIC 1 .....	.....	.....	.....	.....	.....	XXX	.....	.....	.....	.....	.....	.....
16.2 NAIC 2 .....	.....	.....	.....	.....	.....	XXX	.....	.....	.....	.....	.....	.....
16.3 NAIC 3 .....	.....	.....	.....	.....	.....	XXX	.....	.....	.....	.....	.....	.....
16.4 NAIC 4 .....	.....	.....	.....	.....	.....	XXX	.....	.....	.....	.....	.....	.....
16.5 NAIC 5 .....	.....	.....	.....	.....	.....	XXX	.....	.....	.....	.....	.....	.....
16.6 NAIC 6 .....	.....	.....	.....	.....	.....	XXX	.....	.....	.....	.....	.....	.....
16.7 Totals						XXX						
17. Bonds Issued by Funds Representing Operating Entities <del>Bonds Issued from SEC-Registered Business</del> Development Corps, Closed End Funds & REITS (Affiliated)												
17.1 NAIC 1 .....	.....	.....	.....	.....	.....	XXX	.....	.....	.....	.....	.....	.....
17.2 NAIC 2 .....	.....	.....	.....	.....	.....	XXX	.....	.....	.....	.....	.....	.....
17.3 NAIC 3 .....	.....	.....	.....	.....	.....	XXX	.....	.....	.....	.....	.....	.....
17.4 NAIC 4 .....	.....	.....	.....	.....	.....	XXX	.....	.....	.....	.....	.....	.....
17.5 NAIC 5 .....	.....	.....	.....	.....	.....	XXX	.....	.....	.....	.....	.....	.....
17.6 NAIC 6 .....	.....	.....	.....	.....	.....	XXX	.....	.....	.....	.....	.....	.....
17.7 Totals						XXX						

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**NAIC BLANKS (E) WORKING GROUP**

**Blanks Agenda Item Submission Form**

<p style="text-align: right;">DATE: <u>10/01/2024</u></p> <p>CONTACT PERSON: _____</p> <p>TELEPHONE: _____</p> <p>EMAIL ADDRESS: _____</p> <p>ON BEHALF OF: _____</p> <p>NAME: <u>Steve Drutz</u></p> <p>TITLE: <u>Chief Financial Analyst</u></p> <p>AFFILIATION: <u>WA Office of the Insurance Commissioner</u></p> <p>ADDRESS: _____</p>	<p style="text-align: center;"><b>FOR NAIC USE ONLY</b></p> <p>Agenda Item # <u>2024-15BWG</u></p> <p>Year <u>2025</u></p> <p>Changes to Existing Reporting [ X ]</p> <p>New Reporting Requirement [ ]</p> <hr/> <p style="text-align: center;"><b>REVIEWED FOR ACCOUNTING PRACTICES AND PROCEDURES IMPACT</b></p> <p>No Impact [ X ]</p> <p>Modifies Required Disclosure [ ]</p> <p>Is there data being requested in this proposal which is available elsewhere in the Annual/Quarterly Statement? [ NO ]</p> <p><i>***If Yes, complete question below***</i></p> <p style="text-align: center;"><b>DISPOSITION</b></p> <p>[ ] Rejected For Public Comment</p> <p>[ ] Referred To Another NAIC Group</p> <p>[ ] Received For Public Comment</p> <p>[ ] Adopted Date _____</p> <p>[ ] Rejected Date _____</p> <p>[ ] Deferred Date _____</p> <p>[ ] Other (Specify) _____</p>
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**BLANK(S) TO WHICH PROPOSAL APPLIES**

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

Anticipated Effective Date: Annual 2025

**IDENTIFICATION OF ITEM(S) TO CHANGE**

Remove the ACA disclosure on the transitional reinsurance program and the risk corridors program from the Supplemental Health Care Exhibit.

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

The purpose of this proposal is to remove the transitional reinsurance program disclosures and the risk corridor disclosures as both programs have expired.

**\*\*\*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.

**ANNUAL STATEMENT INSTRUCTIONS – LIFE/FRATERNAL, PROPERTY/CASUALTY, & HEALTH****SUPPLEMENTAL HEALTH CARE EXHIBIT – PARTS 1 AND 2**

**Detail Eliminated To Conserve Space**
**ACA RECEIPTS, PAYMENTS, RECEIVABLES and PAYABLES TABLE****Permanent ACA Risk Adjustment Program**

The amounts from the lines below for Column 1, Individual Plans and Column 2, Small Group Employer Plans, are included in the amount reported on Line 1.1 of Part 2:

Line 1.0 Premium adjustments receivable/(payable)  
 Line 42.0 Premium adjustments receipts/(payments)

**~~Transitional ACA Reinsurance Program~~**

~~The amounts from the lines below for Column 1, Individual Plans, are included in the amount reported on Line 2.17 and Line 2.18 of Part 2:~~

~~Line 2.0 Amounts recoverable for claims (paid & unpaid)  
 Line 5.0 Amounts received for claims~~

**~~Temporary ACA Risk Corridors Program~~**

~~The amounts from the lines below for Column 1, Individual Plans and Column 2, Small Group Employer Plans, are included in the amount reported on Line 1.6 of Part 2:~~

~~Line 3.1 Accrued retrospective premium  
 Line 3.2 Reserve for rate credits or policy experience refunds~~

~~The amounts from the lines below for Column 1, Individual Plans and Column 2, Small Group Employer Plans, are included in the amount reported on Line 1.5 of Part 2:~~

~~Line 6.1 Retrospective premium received  
 Line 6.2 Rate credits or policy experience refunds paid~~

**ANNUAL STATEMENT BLANK – LIFE/FRATERNAL, PROPERTY/CASUALTY, & HEALTH**

**SUPPLEMENTAL HEALTH CARE EXHIBIT – PART 1 (Continued)**

(To Be Filed By April 1 – Not for Rebate Purposes)

		Business Subject to MLR									10 Government Business (excluded by statute)	11 Other Health Business	12 Medicare Advantage Part C and Medicare Part D Stand- Alone Subject to ACA	13 Subtotal (Cols 1 thru 12)	14 Uninsured Plans	15 Total 13 + 14
		Comprehensive Health Coverage			Mini-Med Plans			Expatriate Plans		9 Student Health Plans						
		1 Individual	2 Small Group Employer	3 Large Group Employer	4 Individual	5 Small Group Employer	6 Large Group Employer	7 Small Group	8 Large Group							
10.	General and Administrative (G&A) Expenses:															
	10.1 Direct sales salaries and benefits.....															
	10.2 Agents and brokers fees and commissions.....															
	10.3 Other taxes (excluding taxes on Lines 1.5 through 1.7 and Line 14 below).....															
	10.4 Other general and administrative expenses.....															
	10.4a Community Benefit Expenditures (informational only) .....															
	10.5 Total general and administrative (Lines 10.1 + 10.2 + 10.3 + 10.4) .....															
11.	Underwriting Gain/(Loss) (Lines 1.12 – 5.7 – 6.6 – 8.3 – 10.5)														XXX	
12.	Income from Fees of Uninsured Plans	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX			
13.	Net Investment and Other Gain/(Loss)	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX		XXX	
14.	Federal Income Taxes (excluding taxes on Line 1.5 above)	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX		XXX	
15.	Net Gain or (Loss) (Lines 11 + 12 + 13 – 14)	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX		XXX	
16.	ICD-10 Implementation Expenses (informational only; already included in general expenses and Line 10.4)															
	16a ICD-10 Implementation Expenses (informational only; already included in Line 10.4)															
	<b>OTHER INDICATORS:</b>															
1.	Number of Certificates/Policies															
2.	Number of Covered Lives															
3.	Number of Groups	XXX			XXX											
4.	Member Months															

Is run-off business reported in Columns 1 through 9 or 12? .....Yes [ ] No [ ]

If yes, show the amount of premiums and claims included: Premiums \$..... Claims \$.....

AFFORDABLE CARE ACT (ACA) RECEIPTS, PAYMENTS, RECEIVABLES AND PAYABLES					
		Current Year		Prior Year	
		Comprehensive Health Coverage		Comprehensive Health Coverage	
		1 Individual Plans	2 Small Group Employer Plans	3 Individual Plans	4 Small Group Employer Plans
<b>ACA Receivables and Payables</b>					
1.	Permanent ACA Risk Adjustment Program				
	1.0 Premium adjustments receivable/(payable)				
2.	Transitional ACA Reinsurance Program				
	2.0 Total amounts recoverable for claims (paid & unpaid)		XXX		XXX
3.	Temporary ACA Risk Corridor Program				
	3.1 Accrued retrospective premium				
	3.2 Reserve for rate credits or policy experience refunds				
<b>ACA Receipts and Payments</b>					
4.	Permanent ACA Risk Adjustment Program				
	4.0 Premium adjustments receipts/(payments)				
5.	Transitional ACA Reinsurance Program				
	5.0 Amounts received for claims		XXX		XXX
6.	Temporary ACA Risk Corridor Program				
	6.1 Retrospective premium received				
	6.2 Rate credits or policy experience refunds paid				

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**NAIC BLANKS (E) WORKING GROUP**

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<p style="text-align: right;">DATE: <u>10/10/2024</u></p> <p>CONTACT PERSON: _____</p> <p>TELEPHONE: _____</p> <p>EMAIL ADDRESS: _____</p> <p>ON BEHALF OF: _____</p> <p>NAME: <u>Dale Bruggeman</u></p> <p>TITLE: <u>Chair SAPWG</u></p> <p>AFFILIATION: <u>Ohio Department of Insurance</u></p> <p>ADDRESS: <u>50W. Town St., 3<sup>rd</sup> Fl., Ste. 300</u> <u>Columbus, OH 43215</u></p>	<p style="text-align: center;"><b>FOR NAIC USE ONLY</b></p> <p>Agenda Item # <u>2024-16BWG</u></p> <p>Year <u>2026</u></p> <p>Changes to Existing Reporting <input type="checkbox"/> [ X ]</p> <p>New Reporting Requirement <input type="checkbox"/> [ ]</p> <hr/> <p style="text-align: center;"><b>REVIEWED FOR ACCOUNTING PRACTICES AND PROCEDURES IMPACT</b></p> <p>No Impact <input type="checkbox"/> [ X ]</p> <p>Modifies Required Disclosure <input type="checkbox"/> [ ]</p> <p>Is there data being requested in this proposal which is available elsewhere in the Annual/Quarterly Statement? <input type="checkbox"/> [ NO ]</p> <p><i>***If Yes, complete question below***</i></p> <p style="text-align: center;"><b>DISPOSITION</b></p> <p><input type="checkbox"/> [ ] Rejected For Public Comment</p> <p><input type="checkbox"/> [ ] Referred To Another NAIC Group</p> <p><input type="checkbox"/> [ ] Received For Public Comment</p> <p><input type="checkbox"/> [ ] Adopted Date _____</p> <p><input type="checkbox"/> [ ] Rejected Date _____</p> <p><input type="checkbox"/> [ ] Deferred Date _____</p> <p><input type="checkbox"/> [ ] Other (Specify) _____</p>
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**BLANK(S) TO WHICH PROPOSAL APPLIES**

- |   |  |   |
|---|--|---|
| <input type="checkbox"/> [ ] 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: 1<sup>st</sup> Quarter 2026

**IDENTIFICATION OF ITEM(S) TO CHANGE**

Remove the quarterly investment interrogatory line 13 for reporting mortgages and real estate in short-term investments. Renumber all lines below the line being removed.

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

The purpose of this proposal is to remove the interrogatory because mortgages and real estate should not be included in short-term investments. With adopted Blanks proposal 2024-02BWG, there was added guidance for short-term investments stating that these should not be included.

**\*\*\*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.

**QUARTERLY STATEMENT BLANK – LIFE/FRATERNAL, PROPERTY/CASUALTY, HEALTH, & TITLE**

**GENERAL INTERROGATORIES**

**PART 1 – COMMON INTERROGATORIES**

**Detail Eliminated To Conserve Space**

**INVESTMENT**

- 11.1 Were any of the stocks, bonds, or other assets of the reporting entity loaned, placed under option agreement, or otherwise made available for use by another person? (Exclude securities under securities lending agreements.) Yes [ ] No [ ]
- 11.2 If yes, give full and complete information relating thereto: .....
- 12. Amount of real estate and mortgages held in other invested assets in Schedule BA: \$ \_\_\_\_\_
- 13. Amount of real estate and mortgages held in short-term investments: \$ \_\_\_\_\_

**\*\*\* Filing Note – All remaining lines will need to be renumbered in the instructions and blank.\*\*\***

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**NAIC BLANKS (E) WORKING GROUP**

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<p style="text-align: right;">DATE: <u>09/27/2024</u></p> <p>CONTACT PERSON: <u>Teresa Cooper</u></p> <p>TELEPHONE: <u>816-783-8226</u></p> <p>EMAIL ADDRESS: <u>tcooper@naic.org</u></p> <p>ON BEHALF OF: _____</p> <p>NAME: _____</p> <p>TITLE: _____</p> <p>AFFILIATION: _____</p> <p>ADDRESS: _____</p>	<p style="text-align: center;"><b>FOR NAIC USE ONLY</b></p> <p>Agenda Item # <u>2024-17BWG</u></p> <p>Year <u>2025</u></p> <p>Changes to Existing Reporting [ X ]</p> <p>New Reporting Requirement [ ]</p> <hr/> <p style="text-align: center;"><b>REVIEWED FOR ACCOUNTING PRACTICES AND PROCEDURES IMPACT</b></p> <p>No Impact [ X ]</p> <p>Modifies Required Disclosure [ ]</p> <p>Is there data being requested in this proposal which is available elsewhere in the Annual/Quarterly Statement? [ NO ]</p> <p><i>***If Yes, complete question below***</i></p> <p style="text-align: center;"><b>DISPOSITION</b></p> <p>[ ] Rejected For Public Comment</p> <p>[ ] Referred To Another NAIC Group</p> <p>[ ] Received For Public Comment</p> <p>[ ] Adopted Date _____</p> <p>[ ] Rejected Date _____</p> <p>[ ] Deferred Date _____</p> <p>[ ] Other (Specify) _____</p>
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**BLANK(S) TO WHICH PROPOSAL APPLIES**

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

Anticipated Effective Date: Annual 2025

**IDENTIFICATION OF ITEM(S) TO CHANGE**

Add a line to the Market Conduct Annual Statement (MCAS) Premium Exhibit for Pet Insurance.

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

The purpose of this proposal is add a Pet Insurance reporting line for MCAS exhibit.

**\*\*\*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.

**ANNUAL STATEMENT BLANK – LIFE/FRATERNAL, PROPERTY/CASUALTY, & HEALTH**

**MARKET CONDUCT ANNUAL STATEMENT (MCAS) PREMIUM EXHIBIT FOR YEAR**

For The Year Ended December 31, 20\_\_  
(To Be Filed by March 1)

FOR THE STATE OF .....

NAIC Group Code.....

NAIC Company Code.....

MCAS LINE OF BUSINESS	1 MCAS Reportable Premium/Considerations (YES/NO)
1. Disability income.....	.....
2. Health.....	.....
3. Homeowners .....	.....
4. Individual annuity.....	.....
5. Individual life.....	.....
6. Lender-placed home and auto .....	.....
7. Long-term care.....	.....
8. Other health .....	.....
9. Private flood.....	.....
10. Private passenger auto .....	.....
11. Short-term limited duration health plans .....	.....
12. Travel .....	.....
13. <u>Pet Insurance Plans</u>	.....

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**NAIC BLANKS (E) WORKING GROUP**

**Blanks Agenda Item Submission Form**

<p style="text-align: right;">DATE: <u>10/01/2024</u></p> <p>CONTACT PERSON: _____</p> <p>TELEPHONE: _____</p> <p>EMAIL ADDRESS: _____</p> <p>ON BEHALF OF: _____</p> <p>NAME: <u>Steve Drutz</u></p> <p>TITLE: <u>Chief Financial Analyst</u></p> <p>AFFILIATION: <u>WA Office of the Insurance Commissioner</u></p> <p>ADDRESS: _____</p>	<p style="text-align: center;"><b>FOR NAIC USE ONLY</b></p> <p>Agenda Item # <u>2024-18BWG</u></p> <p>Year <u>2025</u></p> <p>Changes to Existing Reporting <input checked="" type="checkbox"/> [ X ]</p> <p>New Reporting Requirement <input type="checkbox"/> [ ]</p> <hr/> <p style="text-align: center;"><b>REVIEWED FOR ACCOUNTING PRACTICES AND PROCEDURES IMPACT</b></p> <p>No Impact <input checked="" type="checkbox"/> [ X ]</p> <p>Modifies Required Disclosure <input type="checkbox"/> [ ]</p> <p>Is there data being requested in this proposal which is available elsewhere in the Annual/Quarterly Statement? <input type="checkbox"/> [ NO ]</p> <p><i>***If Yes, complete question below***</i></p> <p style="text-align: center;"><b>DISPOSITION</b></p> <p><input type="checkbox"/> [ ] Rejected For Public Comment</p> <p><input type="checkbox"/> [ ] Referred To Another NAIC Group</p> <p><input type="checkbox"/> [ ] Received For Public Comment</p> <p><input type="checkbox"/> [ ] Adopted Date _____</p> <p><input type="checkbox"/> [ ] Rejected Date _____</p> <p><input type="checkbox"/> [ ] Deferred Date _____</p> <p><input type="checkbox"/> [ ] Other (Specify) _____</p>
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**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 type="checkbox"/> [ ] QUARTERLY STATEMENT                            | <input checked="" type="checkbox"/> [ X ] BLANK        |   |
| <input checked="" type="checkbox"/> [ X ] Life, Accident & Health/Fraternal | <input type="checkbox"/> [ ] Separate Accounts         | <input type="checkbox"/> [ ] 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 2025

**IDENTIFICATION OF ITEM(S) TO CHANGE**

Add a footnote to the Supplemental Health Care Exhibit (SHCE) Part 2 to report the amount of premium deficiency reserves that are included in different lines of Part 2.

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

The crosschecks for Column 13 on SHCE Part 2 that compare to the Accident and Health Policy Experience Exhibit currently have a Note that they won't tie if there are Premium Deficiency Reserves. There are quite a few companies that have to provide an explanation for the crosscheck difference and with the addition of the footnote we can update the crosscheck and any failures will be true failures and will allow the review process to be more timely.

**\*\*\*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.

**ANNUAL STATEMENT INSTRUCTIONS – LIFE/FRATERNAL, PROPERTY/CASUALTY, & HEALTH****SUPPLEMENTAL HEALTH CARE EXHIBIT – PART 2**

Column 13 – Total

For Part 2, the GT (Grand Total) page:

- Column 13, Line 1.16 (Net Premiums Earned) should equal the Accident and Health Policy Experience Exhibit, Column 5, Line D2 (Grand Total Individual, Group and Other Business) minus Line D1 (Total Non-U.S. Policy Forms).
- Column 13, Line 1.11 (Total Direct Premiums Earned) minus Line 1.5 (Paid Rate Credits) minus Line 1.8 (Change in Reserve for Rate Credits) plus Line 1.15 (Other Adjustments Due to MLR Calculation – Premiums) should equal the Accident and Health Policy Experience Exhibit, Column 2, Line D2 (Grand Total Individual, Group and Other Business) minus Line D1 (Total Non-U.S. Policy Forms).
- Column 13, Line 2.20 (Net Incurred Claims) minus Line 2.11 (Incurred Medical Incentive Pools and Bonuses) should equal the Accident and Health Policy Experience Exhibit, Columns 9 plus 10, Line D2 (Grand Total Individual, Group and Other Business) minus Line D1 (Total Non-U.S. Policy Forms).
- Column 13, Line 2.15 (Total Incurred Claims) minus Line 2.8 (Paid Rate Credits) minus Line 2.9 (Reserve for Rate Credits Current Year) plus Line 2.10 (Reserve for Rate Credits Prior Year) minus Line 2.11 (Incurred Medical Incentive Pools and Bonuses) plus Line 2.19 (Other Adjustments Due to MLR Calculation – Claims) should equal the Accident and Health Policy Experience Exhibit, Columns 6 plus 10, Line D2 (Grand Total Individual, Group and Other Business) minus Line D1 (Total Non-U.S. Policy Forms).

~~NOTE: If the reporting entity has a Premium Deficiency Reserve, they will fail the crosschecks above due to the Accident and Health Policy Experience Exhibit excluding Premium Deficiency Reserve. The reporting entity should provide that explanation for the crosscheck failure.~~

**Detail Eliminated To Conserve Space**

Footnote (a)

Report the amount of direct written premium included in Column 13, Line 1.1 for stand-alone dental and vision policies.

Footnote (b)

Report the amount premium deficiency reserves (PDR) that is included in Column 13, Line 2.19.

**ANNUAL STATEMENT BLANK – LIFE/FRATERNAL, PROPERTY/CASUALTY, & HEALTH**  
**SUPPLEMENTAL HEALTH CARE EXHIBIT – PART 2**  
 (To Be Filed By April 1 – Not for Rebate Purposes)

REPORT FOR: 1. CORPORATION \_\_\_\_\_ 2. \_\_\_\_\_ (LOCATION)

NAIC Group Code _____ BUSINESS IN THE STATE OF _____ DURING THE YEAR _____ NAIC Company Code _____		Business Subject to MLR									10	11	12	13
		Comprehensive Health Coverage			Mini-Med Plans			Expatriate Plans		9			12	
		1	2	3	4	5	6	7	8				Medicare Advantage Part C and Medicare Part D Stand-Alone Subject to ACA	Total (a) (b)
		Individual	Small Group Employer	Large Group Employer	Individual	Small Group Employer	Large Group Employer	Small Group	Large Group	Student Health Plans	Government Business (excluded by statute)	Other Health Business		
1.	Health Premiums Earned:													
	1.1 Direct premiums written.....													
	1.2 Unearned premium prior year.....													
	1.3 Unearned premium current year.....													
	1.4 Change in unearned premium (Lines 1.2 – 1.3).....													
	1.5 Paid rate credits.....													
	1.6 Reserve for rate credits current year.....													
	1.7 Reserve for rate credits prior year.....													
	1.8 Change in reserve for rate credits (Lines 1.6 – 1.7).....													
	1.9 Premium balances written off.....													
	1.10 Group conversion charges.....													
	1.11 Total direct premiums earned (Lines 1.1 + 1.4 – 1.9 + 1.10).....													
	1.12 Assumed premiums earned from non-affiliates.....													
	1.13 Net assumed less ceded premiums earned from affiliates.....													
	1.14 Ceded premiums earned to non-affiliates.....													
	1.15 Other adjustments due to MLR calculation – Premiums.....													
	1.16 Net premiums earned (Lines 1.11 – 1.5 – 1.8 + 1.12 + 1.13 – 1.14 + 1.15).....													
2.	Direct Claims Incurred:													
	2.1 Paid claims during the year.....													
	2.2 Direct claim liability current year.....													
	2.3 Direct claim liability prior year.....													
	2.4 Direct claim reserves current year.....													
	2.5 Direct claim reserves prior year.....													
	2.6 Direct contract reserves current year.....													
	2.7 Direct contract reserves prior year.....													
	2.8 Paid rate credits.....													
	2.9 Reserve for rate credits current year.....													
	2.10 Reserve for rate credits prior year.....													
	2.11 Incurred medical incentive pools and bonuses (Lines 2.11a + 2.11b – 2.11c).....													
	2.11a Paid medical incentive pools and bonuses current year.....													
	2.11b Accrued medical incentive pools and bonuses current year.....													
	2.11c Accrued medical incentive pools and bonuses prior year.....													
	2.12 Net health care receivables (Lines 2.12a – 2.12b).....													
	2.12a Health care receivables current year.....													
	2.12b Health care receivables prior year.....													
	2.13 Group conversion charge.....													
	2.14 Multi-option coverage blended rate adjustment.....													
	2.15 Total incurred claims (Lines 2.1 + 2.2 – 2.3 + 2.4 – 2.5 + 2.6 – 2.7 + 2.8 + 2.9 – 2.10 + 2.11 – 2.12 + 2.13 + 2.14).....													
	2.16 Assumed incurred claims from non-affiliates.....													
	2.17 Net assumed less ceded incurred claims from affiliates.....													
	2.18 Ceded incurred claims to non-affiliates.....													
	2.19 Other adjustments due to MLR calculation – Claims.....													
	2.20 Net Incurred Claims (Lines 2.15 – 2.8 – 2.9 + 2.10 + 2.16 + 2.17 – 2.18 + 2.19).....													
3.	Fraud and Abuse Recoveries that Reduced PAID Claims in Line 2.1 above (informational only)													

(a) Column 13, Line 1.1 includes direct written premium of \$..... for stand-alone dental and \$..... for stand-alone vision policies.  
 (b) Premium Deficiency Reserves included in Column 13, Line 2.19 \$.....

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**NAIC BLANKS (E) WORKING GROUP**

**Blanks Agenda Item Submission Form**

<p style="text-align: right;">DATE: <u>10/10/2024</u></p> <p><b>CONTACT PERSON:</b> _____</p> <p><b>TELEPHONE:</b> _____</p> <p><b>EMAIL ADDRESS:</b> _____</p> <p><b>ON BEHALF OF:</b> _____</p> <p><b>NAME:</b> <u>Dale Bruggeman</u></p> <p><b>TITLE:</b> <u>Chair SAPWG</u></p> <p><b>AFFILIATION:</b> <u>Ohio Department of Insurance</u></p> <p><b>ADDRESS:</b> <u>50W. Town St., 3<sup>rd</sup> Fl., Ste. 300</u> <u>Columbus, OH 43215</u></p>	<p style="text-align: center;"><b>FOR NAIC USE ONLY</b></p> <p>Agenda Item # <u>2024-19BWG</u> Year <u>2025</u> Changes to Existing Reporting [ X ] New Reporting Requirement [ ]</p> <hr/> <p style="text-align: center;"><b>REVIEWED FOR ACCOUNTING PRACTICES AND PROCEDURES IMPACT</b></p> <p>No Impact [ X ] Modifies Required Disclosure [ ]</p> <p>Is there data being requested in this proposal which is available elsewhere in the Annual/Quarterly Statement? [ No ] <i>***If Yes, complete question below***</i></p> <hr/> <p style="text-align: center;"><b>DISPOSITION</b></p> <p>[ ] Rejected For Public Comment [ ] Referred To Another NAIC Group [ ] Received For Public Comment [ ] Adopted Date _____ [ ] Rejected Date _____ [ ] Deferred Date _____ [ ] Other (Specify) _____</p>
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**BLANK(S) TO WHICH PROPOSAL APPLIES**

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

Anticipated Effective Date: Annual 2025 / Quarterly 2026

**IDENTIFICATION OF ITEM(S) TO CHANGE**

Update Schedule BA line categories and instructions for the expansion of collateral loans. Add two electronic only columns on Schedule BA, Part 1 for reporting fair value of collateral backing and the percentage of the collateral. Update the Asset Valuation Reserve instructions and blank for the added collateral loan lines.

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

The purpose of this proposal is to update the instructions and blank for the SAPWG's expansion of reporting for collateral loans to enable regulators the ability to quickly identify the type of collateral. *SAPWG Ref #2023-28*

**\*\*\*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: *For 2025 quarterly reporting there is a SAPWG Memo on the BWG webpage.*

\*\* This section must be completed on all forms.

Revised 11/17/2022

**ANNUAL STATEMENT INSTRUCTIONS – LIFE/FRATERNAL, PROPERTY, HEALTH & TITLE**

**SCHEDULE BA – PARTS 1, 2 AND 3**

**OTHER LONG-TERM INVESTED ASSETS – GENERAL INSTRUCTIONS**

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**Detail Eliminated To Conserve Space**

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<u>Collateral Loans – Reported by Collateral that Secures the Loan</u>	
<u>Backed by Mortgage Loans</u>	
Unaffiliated .....	3199999
Affiliated .....	3299999
<u>Backed by Investments in Joint Ventures, Partnerships or Limited Liability Companies</u>	
Unaffiliated .....	3399999
Affiliated .....	3499999
<u>Backed by Residual Tranches or Interests</u>	
Unaffiliated .....	3599999
Affiliated .....	3699999
<u>Backed by Debt Securities</u>	
Unaffiliated .....	3799999
Affiliated .....	3899999
<u>Backed by Real Estate</u>	
Unaffiliated .....	3999999
Affiliated .....	4099999
<u>Collateral Loans – All Other</u>	
Unaffiliated .....	4199999
Affiliated .....	4299999
<u>Non-collateral Loans</u>	
<del>Unaffiliated</del> <u>Related Party/Affiliated Loans</u> .....	33999994399999
<del>Affiliated</del> <u>All Other Non-Collateral Loans</u> .....	34999994499999
<u>Non-Guaranteed Federal Low Income Housing Tax Credit</u>	
Unaffiliated .....	35999994599999
Affiliated .....	36999994699999
<u>Guaranteed State Low Income Housing Tax Credit</u>	
Unaffiliated .....	37999994799999
Affiliated .....	38999994899999
<u>Non-Guaranteed State Low Income Housing Tax Credit</u>	
Unaffiliated .....	39999994999999
Affiliated .....	40999995099999
<u>All Other Low Income Housing Tax Credit</u>	
Unaffiliated .....	41999995199999
Affiliated .....	42999995299999
<u>Working Capital Finance Investment</u>	
Unaffiliated .....	43999995399999
<u>Residual Tranches or Interests with Underlying Assets Having Characteristics of:</u>	
<u>Bonds</u>	
Unaffiliated .....	44999995499999
Affiliated .....	45999995599999

Preferred Stock		
	Unaffiliated.....	4699999569999
	Affiliated.....	4799999579999
Common Stock		
	Unaffiliated.....	4899999589999
	Affiliated.....	4999999599999
Real Estate		
	Unaffiliated.....	5099999609999
	Affiliated.....	5199999619999
Mortgage Loans		
	Unaffiliated.....	5299999629999
	Affiliated.....	5399999639999
Other		
	Unaffiliated.....	5499999649999
	Affiliated.....	5599999659999
Any Other Class of Assets		
	Unaffiliated.....	5699999669999
	Affiliated.....	5799999679999
Subtotals		
	Unaffiliated.....	6899999
	Affiliated.....	6999999
TOTALS.....		7099999


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### Detail Eliminated To Conserve Space

#### Collateral Loans

Include: Refer to *SSAP No. 21—Other Admitted Assets* for a definition of collateral loans. Loans that are backed by any form of collateral, regardless of if the collateral is sufficient to fully cover the loan, shall be captured in this category. Guidance in *SSAP No. 21* shall be followed to determine nonadmittance.

In the description column, the name of the actual borrower and state if the borrower is a parent, subsidiary, affiliate, officer or director. Also include the type of collateral held.

Classify the collateral loan in accordance with the type of collateral held, such that if the loan was to default and the collateral was to be claimed by the reporting entity, where it would be captured (investment type by SSAP) as a directly-held investment. If more than one form of collateral secures the loan, classification should occur based on the primary collateral source. The all other collateral loan category shall only be used to capture collateral loans secured by collateral in the form of contract loans, derivatives, other invested assets not separately reported, receivables for securities, securities lending and any investments that would qualify as a write-in for invested assets.

- Backed by Mortgage Loans – collateral loans backed by mortgage loans that would be in scope of *SSAP No. 37—Mortgage Loans* if held directly.
- Backed by Investments in Joint Ventures, Partnerships or Limited Liability Companies – collateral loans backed by an investment that would be in scope of *SSAP No. 48—Joint Ventures, Partnerships and Limited Liability Companies* if held directly.

- Backed by Residual Tranches or Interests – collateral loans backed by an investment that would be in scope of SSAP No. 21—Other Admitted Assets as a residual if held directly.
- Backed by Debt Securities – collateral loans backed by an investment that would be assessed under SSAP No. 26—Issuer Credit Obligations for bond reporting if held directly. This classification does not require confirmation that the debt security would qualify as a bond. Debt securities could be reported on either Schedule D if qualifying for reporting as a bond or Schedule BA if the investment is a non-bond debt security.
- Backed by Real Estate – collateral loans backed by an investment that would be captured in scope of SSAP No. 40—Real Estate Investments if held directly.
- Collateral Loans – All Other – collateral loans not captured in the specific reporting lines.



**Detail Eliminated To Conserve Space**



**SCHEDULE BA – PART 1****OTHER LONG-TERM INVESTED ASSETS OWNED DECEMBER 31 OF CURRENT YEAR****Detail Eliminated To Conserve Space**

\*\* Columns 21 through ~~26-28~~ will be electronic only. \*\*

Column 26 – Maturity Date

The maturity date shall be reported for all investments on Schedule BA that have a stated maturity date. This is anticipated to include, but not limited to, all investments captured as non-bond debt securities, surplus notes, capital notes, collateral loans, non-collateral loans, and investments in tax credits. However, this list should not be considered all-inclusive for investments captured on other reporting lines with stated maturity dates.

Column 27 – Fair Value of Collateral Backing the Collateral Loan

Report the fair value of the collateral backing the collateral loan.

Column 28 – Current Overcollateralization Percentage to the Collateral Loan

Report the current collateralization percentage from a comparison of the fair value of the collateral to the book/adjusted carrying value (BACV) of the collateral loan. For example, if the fair value of the collateral and the BACV agree, 100% shall be reported. If the fair value of the collateral is \$120 and the BACV of the collateral loan is \$150, 80% shall be reported.

**ANNUAL STATEMENT INSTRUCTIONS – LIFE/FRATERNAL**

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



**Detail Eliminated To Conserve Space**



Line 89 – Mortgage Loans – Affiliated

Report the book/adjusted carrying value of all Schedule BA assets in Line 5599999 in Columns 1 and 4. Multiply the amount in Column 4 by the reserve factors in Columns 5, 7 and 9. Report the products in Columns 6, 8 and 10, respectively.

Lines 93 through 104 – Collateral Loans

Line 93 – Backed by Mortgage Loans – Unaffiliated

Report the book/adjusted carrying value of all Schedule BA assets in Line 3199999 in Columns 1 and 4. Multiply the amount in Column 4 by the reserve factors in Columns 5, 7 and 9. Report the products in Columns 6, 8 and 10, respectively.

Line 94 – Backed by Mortgage Loans – Affiliated

Report the book/adjusted carrying value of all Schedule BA assets in Line 3299999 in Columns 1 and 4. Multiply the amount in Column 4 by the reserve factors in Columns 5, 7 and 9. Report the products in Columns 6, 8 and 10, respectively.

Line 95 – Backed by Investments in Joint Ventures, Partnerships or Limited Liability Companies – Unaffiliated

Report the book/adjusted carrying value of all Schedule BA assets in Line 3399999 in Columns 1 and 4. Multiply the amount in Column 4 by the reserve factors in Columns 5, 7 and 9. Report the products in Columns 6, 8 and 10, respectively.

Line 96 – Backed by Investments in Joint Ventures, Partnerships or Limited Liability Companies – Affiliated

Report the book/adjusted carrying value of all Schedule BA assets in Line 3499999 in Columns 1 and 4. Multiply the amount in Column 4 by the reserve factors in Columns 5, 7 and 9. Report the products in Columns 6, 8 and 10, respectively.

Line 97 – Backed by Residual Tranches or Interests – Unaffiliated

Report the book/adjusted carrying value of all Schedule BA assets in Line 3599999 in Columns 1 and 4. Multiply the amount in Column 4 by the reserve factors in Columns 5, 7 and 9. Report the products in Columns 6, 8 and 10, respectively.

Line 98 – Backed by Residual Tranches or Interests – Affiliated

Report the book/adjusted carrying value of all Schedule BA assets in Line 3699999 in Columns 1 and 4. Multiply the amount in Column 4 by the reserve factors in Columns 5, 7 and 9. Report the products in Columns 6, 8 and 10, respectively.

Line 99 – Backed by Debt Securities – Unaffiliated

Report the book/adjusted carrying value of all Schedule BA assets in Line 3799999 in Columns 1 and 4. Multiply the amount in Column 4 by the reserve factors in Columns 5, 7 and 9. Report the products in Columns 6, 8 and 10, respectively.

Line 100 – Backed by Debt Securities – Affiliated

Report the book/adjusted carrying value of all Schedule BA assets in Line 3899999 in Columns 1 and 4. Multiply the amount in Column 4 by the reserve factors in Columns 5, 7 and 9. Report the products in Columns 6, 8 and 10, respectively.

Line 101 – Backed by Real Estate – Unaffiliated

Report the book/adjusted carrying value of all Schedule BA assets in Line 3999999 in Columns 1 and 4. Multiply the amount in Column 4 by the reserve factors in Columns 5, 7 and 9. Report the products in Columns 6, 8 and 10, respectively.

Line 102 – Backed by Real Estate – Affiliated

Report the book/adjusted carrying value of all Schedule BA assets in Line 4099999 in Columns 1 and 4. Multiply the amount in Column 4 by the reserve factors in Columns 5, 7 and 9. Report the products in Columns 6, 8 and 10, respectively.

Line 103 – Collateral Loans – All Other – Unaffiliated

Report the book/adjusted carrying value of all Schedule BA assets in Line 4199999 in Columns 1 and 4. Multiply the amount in Column 4 by the reserve factors in Columns 5, 7 and 9. Report the products in Columns 6, 8 and 10, respectively.

Line 104 – Collateral Loans – All Other – Affiliated

Report the book/adjusted carrying value of all Schedule BA assets in Line 4299999 in Columns 1 and 4. Multiply the amount in Column 4 by the reserve factors in Columns 5, 7 and 9. Report the products in Columns 6, 8 and 10, respectively.

Line 94-106 & 95-107 – Working Capital Finance Investments – Detail Eliminated to Conserve SpaceLine 96-108 – Other Invested Assets – Schedule BA – Detail Eliminated to Conserve SpaceLine 97-109 – Other Short-Term Invested Assets – Schedule DA – Detail Eliminated to Conserve SpaceLine 98-110 – Total Other Invested Assets – Schedules BA & DA – Detail Eliminated to Conserve Space

ANNUAL STATEMENT BLANK – LIFE/FRATERNAL

**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)
<b>INVESTMENTS WITH THE UNDERLYING CHARACTERISTICS OF COMMON STOCK</b>												
65		Unaffiliated Public.....		XXX	XXX		0.0000		0.1580(a)		0.1580(a)	
66		Unaffiliated Private.....		XXX	XXX		0.0000		0.1945		0.1945	
67		Affiliated Life with AVR.....		XXX	XXX		0.0000		0.0000		0.0000	
68		Affiliated Certain Other (See SVO Purposes & Procedures Manual).....		XXX	XXX		0.0000		0.1580		0.1580	
69		Affiliated Other - All Other.....		XXX	XXX		0.0000		0.1945		0.1945	
70		Total with Common Stock Characteristics (Sum of Lines 65 through 69)		XXX	XXX		XXX		XXX		XXX	
<b>INVESTMENTS WITH THE UNDERLYING CHARACTERISTICS OF REAL ESTATE</b>												
71		Home Office Property (General Account only).....					0.0000		0.0912		0.0912	
72		Investment Properties.....					0.0000		0.0912		0.0912	
73		Properties Acquired in Satisfaction of Debt.....					0.0000		0.1337		0.1337	
74		Total with Real Estate Characteristics (Sum of Lines 71 through 73)					XXX		XXX		XXX	
<b>INVESTMENTS IN TAX CREDIT STRUCTURES</b>												
75		Yield Guaranteed State Tax Credit Investments.....					0.0003		0.0006		0.0010	
76		Qualifying Federal Tax Credit Investments.....					0.0063		0.0120		0.0190	
77		Qualifying State Tax Credit Investments.....					0.0063		0.0120		0.0190	
78		Other Tax Credit Investments.....					0.0273		0.0600		0.0975	
79		Total Tax Credit Investments (Sum of Lines 75 through 78)					XXX		XXX		XXX	
<b>RESIDUAL TRanches OR INTERESTS</b>												
80		Fixed Income Instruments – Unaffiliated.....		XXX	XXX		0.0000		0.1580		0.1580	
81		Fixed Income Instruments – Affiliated.....		XXX	XXX		0.0000		0.1580		0.1580	
82		Common Stock – Unaffiliated.....		XXX	XXX		0.0000		0.1580		0.1580	
83		Common Stock – Affiliated.....		XXX	XXX		0.0000		0.1580		0.1580	
84		Preferred Stock – Unaffiliated.....		XXX	XXX		0.0000		0.1580		0.1580	
85		Preferred Stock – Affiliated.....		XXX	XXX		0.0000		0.1580		0.1580	
86		Real Estate – Unaffiliated.....					0.0000		0.1580		0.1580	
87		Real Estate – Affiliated.....					0.0000		0.1580		0.1580	
88		Mortgage Loans – Unaffiliated.....		XXX	XXX		0.0000		0.1580		0.1580	
89		Mortgage Loans – Affiliated.....		XXX	XXX		0.0000		0.1580		0.1580	
90		Other – Unaffiliated.....		XXX	XXX		0.0000		0.1580		0.1580	
91		Other – Affiliated.....		XXX	XXX		0.0000		0.1580		0.1580	
92		Total Residual Tranches or Interests (Sum of Lines 81 through 92)					XXX		XXX		XXX	
<b>ALL OTHER INVESTMENTS</b>												
93		NAIC 1 Working Capital Finance Investments.....		XXX			0.0000		0.0042		0.0042	
94		NAIC 2 Working Capital Finance Investments.....		XXX			0.0000		0.0137		0.0137	
95		Other Invested Assets – Schedule BA.....		XXX			0.0000		0.1580		0.1580	
96		Other Short-Term Invested Assets – Schedule DA.....		XXX			0.0000		0.1580		0.1580	
97		Total All Other (Sum of Lines 94, 95, 96 and 97)		XXX			XXX		XXX		XXX	
98		Total Other Invested Assets – Schedules BA & DA (Sum of Lines 29, 37, 64, 70, 74, 80, 93 and 98)					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)
<b>COLLATERAL LOANS</b>												
93		Backed by Mortgage Loans – Unaffiliated.....					0.0000		0.0680		0.0680	
94		Backed by Mortgage Loans – Affiliated.....					0.0000		0.0680		0.0680	
<b>Backed by Joint Ventures, Partnerships, &amp; Limited Liability Companies</b>												
95		Unaffiliated.....					0.0000				0.0680	
96		Backed by Joint Ventures, Partnerships, & Limited Liability Companies – Affiliated.....							0.0680		0.0680	
97		Backed by Residual Tranches or Interests – Unaffiliated.....					0.0000		0.0680		0.0680	
98		Backed by Residual Tranches or Interests – Affiliated.....					0.0000		0.0680		0.0680	
99		Backed by Debt Securities – Unaffiliated.....					0.0000		0.0680		0.0680	
100		Backed by Debt Securities – Affiliated.....					0.0000		0.0680		0.0680	
101		Backed by Real Estate – Unaffiliated.....					0.0000		0.0680		0.0680	
102		Backed by Real Estate – Affiliated.....					0.0000		0.0680		0.0680	
103		Collateral Loans – All Other – Unaffiliated.....					0.0000		0.0680		0.0680	
104		Collateral Loans – All Other – Affiliated.....					0.0000		0.0680		0.0680	
105		Total Collateral Loans (Sum of Lines 93 through 104)					XXX		XXX		XXX	
<b>ALL OTHER INVESTMENTS</b>												
93106		NAIC 1 Working Capital Finance Investments.....		XXX			0.0000		0.0042		0.0042	
94107		NAIC 2 Working Capital Finance Investments.....		XXX			0.0000		0.0137		0.0137	
95108		Other Invested Assets - Schedule BA.....		XXX			0.0000		0.1580		0.1580	
96109		Other Short-Term Invested Assets - Schedule DA.....		XXX			0.0000		0.1580		0.1580	
97110		Total All Other (Sum of Lines 94106, 95107, 96108 and 97109).....		XXX			XXX		XXX		XXX	
98111		Total Other Invested Assets - Schedules BA & DA (Sum of Lines 29, 37, 64, 70, 74, 7980, 923, 105 and 11098)					XXX		XXX		XXX	

ANNUAL STATEMENT BLANK – SEPARATE ACCOUNTS

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)
<b>INVESTMENTS WITH THE UNDERLYING CHARACTERISTICS OF COMMON STOCK</b>												
65		Unaffiliated Public.....		XXX	XXX		0.0000		0.1580(a)		0.1580(a)	
66		Unaffiliated Private.....		XXX	XXX		0.0000		0.1945		0.1945	
67		Affiliated Life with AVR.....		XXX	XXX		0.0000		0.0000		0.0000	
68		Affiliated Certain Other (See SVO Purposes & Procedures Manual).....		XXX	XXX		0.0000		0.1580		0.1580	
69		Affiliated Other - All Other.....		XXX	XXX		0.0000		0.1945		0.1945	
70		Total with Common Stock Characteristics (Sum of Lines 65 through 69)		XXX	XXX		XXX		XXX		XXX	
<b>INVESTMENTS WITH THE UNDERLYING CHARACTERISTICS OF REAL ESTATE</b>												
71		Home Office Property (General Account only).....					0.0000		0.0912		0.0912	
72		Investment Properties.....					0.0000		0.0912		0.0912	
73		Properties Acquired in Satisfaction of Debt.....					0.0000		0.1337		0.1337	
74		Total with Real Estate Characteristics (Sum of Lines 71 through 73)					XXX		XXX		XXX	
<b>INVESTMENTS IN TAX CREDIT STRUCTURES</b>												
75		Yield Guaranteed State Tax Credit Investments.....					0.0003		0.0006		0.0010	
76		Qualifying Federal Tax Credit Investments.....					0.0063		0.0120		0.0190	
77		Qualifying State Tax Credit Investments.....					0.0063		0.0120		0.0190	
78		Other Tax Credit Investments.....					0.0273		0.0600		0.0975	
79		Total Tax Credit Investments (Sum of Lines 75 through 78)					XXX		XXX		XXX	
<b>RESIDUAL TRanches OR INTERESTS</b>												
80		Fixed Income Instruments – Unaffiliated.....		XXX	XXX		0.0000		0.1580		0.1580	
81		Fixed Income Instruments – Affiliated.....		XXX	XXX		0.0000		0.1580		0.1580	
82		Common Stock – Unaffiliated.....		XXX	XXX		0.0000		0.1580		0.1580	
83		Common Stock – Affiliated.....		XXX	XXX		0.0000		0.1580		0.1580	
84		Preferred Stock – Unaffiliated.....		XXX	XXX		0.0000		0.1580		0.1580	
85		Preferred Stock – Affiliated.....		XXX	XXX		0.0000		0.1580		0.1580	
86		Real Estate – Unaffiliated.....					0.0000		0.1580		0.1580	
87		Real Estate – Affiliated.....					0.0000		0.1580		0.1580	
88		Mortgage Loans – Unaffiliated.....		XXX	XXX		0.0000		0.1580		0.1580	
89		Mortgage Loans – Affiliated.....		XXX	XXX		0.0000		0.1580		0.1580	
90		Other – Unaffiliated.....		XXX	XXX		0.0000		0.1580		0.1580	
91		Other – Affiliated.....		XXX	XXX		0.0000		0.1580		0.1580	
92		Total Residual Tranches or Interests (Sum of Lines 81 through 92)					XXX		XXX		XXX	
<b>ALL OTHER INVESTMENTS</b>												
93		NAIC 1 Working Capital Finance Investments.....		XXX			0.0000		0.0042		0.0042	
94		NAIC 2 Working Capital Finance Investments.....		XXX			0.0000		0.0137		0.0137	
95		Other Invested Assets – Schedule BA.....		XXX			0.0000		0.1580		0.1580	
96		Other Short-Term Invested Assets – Schedule DA.....		XXX			0.0000		0.1580		0.1580	
97		Total All Other (Sum of Lines 94, 95, 96 and 97)		XXX			XXX		XXX		XXX	
98		Total Other Invested Assets – Schedules BA & DA (Sum of Lines 29, 37, 64, 70, 74, 80, 93 and 98)					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)
<b>COLLATERAL LOANS</b>												
93		Backed by Mortgage Loans – Unaffiliated.....					0.0000		0.0680		0.0680	
94		Backed by Mortgage Loans – Affiliated.....					0.0000		0.0680		0.0680	
Backed by Joint Ventures, Partnerships, & Limited Liability Companies –												
95		Unaffiliated.....					0.0000		0.0680		0.0680	
Backed by Joint Ventures, Partnerships, & Limited Liability Companies –												
96		Affiliated.....					0.0000		0.0680		0.0680	
97		Backed by Residual Tranches or Interests – Unaffiliated.....					0.0000		0.0680		0.0680	
98		Backed by Residual Tranches or Interests – Affiliated.....					0.0000		0.0680		0.0680	
99		Backed by Debt Securities – Unaffiliated.....					0.0000		0.0680		0.0680	
100		Backed by Debt Securities – Affiliated.....					0.0000		0.0680		0.0680	
101		Backed by Real Estate – Unaffiliated.....					0.0000		0.0680		0.0680	
102		Backed by Real Estate – Affiliated.....					0.0000		0.0680		0.0680	
103		Collateral Loans – All Other – Unaffiliated.....					0.0000		0.0680		0.0680	
104		Collateral Loans – All Other – Affiliated.....					0.0000		0.0680		0.0680	
105		Total Collateral Loans (Sum of Lines 93 through 104)					XXX		XXX		XXX	
<b>ALL OTHER INVESTMENTS</b>												
93106		NAIC 1 Working Capital Finance Investments.....		XXX			0.0000		0.0042		0.0042	
94107		NAIC 2 Working Capital Finance Investments.....		XXX			0.0000		0.0137		0.0137	
95108		Other Invested Assets - Schedule BA.....		XXX			0.0000		0.1580		0.1580	
96109		Other Short-Term Invested Assets - Schedule DA.....		XXX			0.0000		0.1580		0.1580	
97110		Total All Other (Sum of Lines 94106, 95107, 96108 and 97109).....		XXX			XXX		XXX		XXX	
98111		Total Other Invested Assets - Schedules BA & DA (Sum of Lines 29, 37, 64, 70, 74, 7980, 923, 105 and 11098)					XXX		XXX		XXX	

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**NAIC BLANKS (E) WORKING GROUP**

**Blanks Agenda Item Submission Form**

<p style="text-align: right;">DATE: <u>10/16/2024</u></p> <p>CONTACT PERSON: _____</p> <p>TELEPHONE: _____</p> <p>EMAIL ADDRESS: _____</p> <p>ON BEHALF OF: _____</p> <p>NAME: <u>Jenn Webb</u></p> <p>TITLE: <u>NOLHGA's Chief of Staff</u></p> <p>AFFILIATION: <u>NOLHGA and NCIGF</u></p> <p>ADDRESS: _____</p>	<p style="text-align: center;"><b>FOR NAIC USE ONLY</b></p> <p>Agenda Item # <u>2024-20BWG</u></p> <p>Year <u>2025</u></p> <p>Changes to Existing Reporting <input checked="" type="checkbox"/> [ X ]</p> <p>New Reporting Requirement <input type="checkbox"/> [ ]</p> <hr/> <p style="text-align: center;"><b>REVIEWED FOR ACCOUNTING PRACTICES AND PROCEDURES IMPACT</b></p> <p>No Impact <input checked="" type="checkbox"/> [ X ]</p> <p>Modifies Required Disclosure <input type="checkbox"/> [ ]</p> <p>Is there data being requested in this proposal which is available elsewhere in the Annual/Quarterly Statement? <input type="checkbox"/> [ NO ]</p> <p><i>***If Yes, complete question below***</i></p> <p style="text-align: center;"><b>DISPOSITION</b></p> <p><input type="checkbox"/> [ ] Rejected For Public Comment</p> <p><input type="checkbox"/> [ ] Referred To Another NAIC Group</p> <p><input type="checkbox"/> [ ] Received For Public Comment</p> <p><input type="checkbox"/> [ ] Adopted Date _____</p> <p><input type="checkbox"/> [ ] Rejected Date _____</p> <p><input type="checkbox"/> [ ] Deferred Date _____</p> <p><input type="checkbox"/> [ ] Other (Specify) _____</p>
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**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 type="checkbox"/> [ ] BLANK                     |   |
| <input checked="" type="checkbox"/> [ X ] Life, Accident & Health/Fraternal | <input type="checkbox"/> [ ] Separate Accounts         | <input type="checkbox"/> [ ] 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 2025

**IDENTIFICATION OF ITEM(S) TO CHANGE**

Add electronic only contact information field to the annual and quarterly Jurat page for the assessment contact.

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

The purpose of this proposal is add an assessment contact to the Jurat page so members can contact insurers about Guaranty Association operations (Class A Assessments) and for specific insolvencies (Class B Assessments).

**\*\*\*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.

**ANNUAL STATEMENT INSTRUCTIONS – LIFE/FRATERNAL, PROPERTY, HEALTH, & TITLE**

**JURAT PAGE**

Enter all information completely as indicated by the format of the page.



**To be filed in electronic format only:**

*\*\*\* Reporting Note: This new electronic contact will be added after the last electronic contact (Qualified Actuary Contact 3) in the instructions. \*\*\**

Assessment Contact (Not applicable to Title companies)

Name

List the name of the person responsible for managing and paying state Guaranty Association assessments (i.e., Class A Administrative Assessments, Class B Insolvency Specific Assessments, and other Assessments as applicable).

Address

May be a P.O. Box and the associated ZIP code.

Telephone Number

Telephone number should include area code and extension.

Email Address

Email address of the contact person as described above, or shared email inbox if applicable.

**QUARTERLY STATEMENT INSTRUCTIONS – LIFE/FRATERNAL, PROPERTY, HEALTH, & TITLE**

**JURAT PAGE**

Enter all information completely as indicated by the format of the page.



**To be filed in electronic format only:**

*\*\*\* Reporting Note: This new electronic contact will be added after the last electronic contact (Life Experience Data Contact) in the instructions. \*\*\**

Assessment Contact (Not applicable to Title companies)

Name

List the name of the person responsible for managing and paying state Guaranty Association assessments (i.e., Class A Administrative Assessments, Class B Insolvency Specific Assessments, and other Assessments as applicable).

Address

May be a P.O. Box and the associated ZIP code.

Telephone Number

Telephone number should include area code and extension.

Email Address

Email address of the contact person as described above, or shared email inbox if applicable.

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To: Debbie Doggett, Chair of the Blanks (E) Working Group  
Steve Drutz, Vice Chair of the Blanks (E) Working Group

From: Dale Bruggeman, Chair of the Statutory Accounting Principles (E) Working Group  
Kevin Clark, Vice Chair of the Statutory Accounting Principles (E) Working Group

Re: Debt Securities Issued by Funds Representing Operating Entities

Date: September 23, 2024

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The purpose of this memo is to notify the Blanks (E) Working Group of Schedule D – Part 1, Section 1: Long-Term Bonds – Issuer Credit Obligations reporting line classification changes effective Jan. 1, 2025, as part of the bond project. The original adopted guidance included a reporting line subcategory for “Bonds Issued from SEC-Registered Business Development Corps, Closed End Funds & REITs” and with the SAPWG adoption of agenda item 2024-01 on Sept. 12, 2024, this subcategory should be revised to “Debt Securities Issued by Funds Representing Operating Entities.” With this adopted change, SEC-registration is no longer a requirement for classification and instead, debt securities issued by funds shall be assessed based on the reason for issuance. The statutory accounting guidance is specific that debt securities issued for the primary purpose of raising debt capital are not permitted as issuer creditor obligations.

As the 2025 quarterly blanks and instructions have already been finalized, the Statutory Accounting Principles (E) Working Group requests that this memorandum be posted on the Blanks (E) Working Group website to detail the adopted guidance to ensure clarity in classifying debt securities under the adopted bond definition. The SAPWG will sponsor a blanks proposal to have the reporting subcategory and instructions updated for the 2025 Annual Statement filing.

The tracked changes below illustrate the revised concepts for application until the blanks proposal is adopted:

### **Investment Schedules General Instructions - Categories for Schedule D, Part 1**

Issuer Credit Obligations – Investments that qualify for reporting on Schedule D, Part 1, Section 1 in scope of SSAP No. 26—Bonds:

~~Bonds Issued by Funds Representing Operating Entities From SEC Registered Business Development Corps, Closed End Funds & REITs~~

A fund representing an operating entity has the primary purpose of raising equity capital and generating returns to its equity investors. Marginal amounts of debt may be issued to fund operations or produce levered returns to equity holders. These debt issuances occur in accordance with the fund’s primary equity-investor objective. Debt securities issued by closed-end funds and business development corps registered under the 1940 Act are permitted automatic qualification as issuer credit obligations as those funds are subject to strict limits or reporting components on the leverage (debt issuance) within the fund. Although some may consider collateralized fund obligations (CFOs) to be similar to closed-end funds, that assessment is not supported for classification as an issuer credit obligation. Instruments considered to reflect CFOs (and other like structures) are required to be assessed as asset-backed securities. Bonds issued by SEC-registered business development corporates, closed-end funds or similar operating entities registered under the 1940 Act.

**Schedule D – Part 1 – Section 1**

~~Bonds Issued by Funds Representing Operating Entities from SEC Registered Business Development Corps, Closed End Funds & REITS (Unaffiliated) ..... 0169999999~~

~~Bonds Issued by Funds Representing Operating Entities from SEC Registered Business Development Corps, Closed End Funds & REITS (Affiliated) ..... 0179999999~~

All adopted guidance for the principles-based bond project is publicly available on the SAPWG website. The revisions from this change are reflected within the Sept. 12, 2024 revised *SSAP No. 26—Bonds* and the revised *Issue Paper 169—Principles Based Bond Definition*: <https://content.naic.org/committees/e/statutory-accounting-principles-wg#>

Please contact NAIC staff Julie Gann ([jgann@naic.org](mailto:jgann@naic.org)), Jake Stultz ([jstultz@naic.org](mailto:jstultz@naic.org)); Robin Marcotte ([rmarcotte@naic.org](mailto:rmarcotte@naic.org)), Wil Oden ([woden@naic.org](mailto:woden@naic.org)); or Jason Farr ([jfarr@naic.org](mailto:jfarr@naic.org)) if you have any questions.

Cc: Mary Caswell, Jill Youtsey, Julie Gann, Robin Marcotte, Jake Stultz, Wil Oden, Jason Farr

**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><b>CHANGE TO INSTRUCTION</b></p> <p>Update reference from Bonds to Issuer Credit Obligations, add lines for Asset-Backed Securities, and update the line numbers for preferred stocks to be consistent with the changes to the Blank in the Bond Project.</p> <p>Line 1 – NAIC 1 <del>Bonds</del> Issuer Credit Obligations (ICO)                      Include: <del>Bonds</del> ICOs with an NAIC designation of 1, or a CRP equivalent.</p> <p>Line 2 – NAIC 2 <del>Bonds</del> Issuer Credit Obligations (ICO)                      Include: <del>Bonds</del> ICOs with an NAIC designation of 2, or a CRP equivalent.</p> <p>Line 3 – NAIC 3 <del>Bonds</del> Issuer Credit Obligations (ICO)                      Include: <del>Bonds</del> ICOs with an NAIC designation of 3, or a CRP equivalent.</p> <p>Line 4 – NAIC 4 <del>Bonds</del> Issuer Credit Obligations (ICO)                      Include: <del>Bonds</del> ICOs with an NAIC designation of 4, or a CRP equivalent.</p> <p>Line 5 – NAIC 5 <del>Bonds</del> Issuer Credit Obligations (ICO)                      Include: <del>Bonds</del> ICOs with an NAIC designation of 5, or a CRP equivalent.</p> <p>Line 6 – NAIC 6 <del>Bonds</del> Issuer Credit Obligations (ICO)                      Include: <del>Bonds</del> ICOs with an NAIC designation of 6, or a CRP equivalent.</p> <p>Line 7 – Total <del>Bonds</del> Issuer Credit Obligations (ICO)                      Total of Line 1 to Line 6.</p> <p>Line 8 – NAIC 1 Asset-Backed Securities (ABS)                      Include: ABS securities with an NAIC designation of 1, or a CRP equivalent.</p> <p>Line 9 – NAIC 2 Asset-Backed Securities (ABS)                      Include: ABS securities with an NAIC designation of 2, or a CRP equivalent.</p>	H, L/F, P/C, T	Quarterly

Effective	Table Name	Description	Statement Type	Filing Type
		<u>Line 10</u> – NAIC 3 Asset-Backed Securities (ABS) Include: ABS securities with an NAIC designation of 3, or a CRP equivalent.		
		<u>Line 11</u> – NAIC 4 Asset-Backed Securities (ABS) Include: ABS securities with an NAIC designation of 4, or a CRP equivalent.		
		<u>Line 12</u> – NAIC 5 Asset-Backed Securities (ABS) Include: ABS securities with an NAIC designation of 5, or a CRP equivalent.		
		<u>Line 13</u> – NAIC 6 Asset-Backed Securities (ABS) Include: ABS securities with an NAIC designation of 6, or a CRP equivalent.		
		<u>Line 14</u> – Total Asset-Backed Securities (ABS) Total of Line 8 to Line 13.		
		<del>Line 15</del> – NAIC 1 Preferred Stock Include: Preferred stock with an NAIC designation of 1 or a CRP equivalent.		
		<del>Line 16</del> – NAIC 2 Preferred Stock Include: Preferred stock with an NAIC designation of 2 or a CRP equivalent.		
		<del>Line 17</del> – NAIC 3 Preferred Stock Include: Preferred stock with an NAIC designation of 3 or a CRP equivalent.		
		<del>Line 18</del> – NAIC 4 Preferred Stock Include: Preferred stock with an NAIC designation of 4 or a CRP equivalent.		
		<del>Line 19</del> – NAIC 5 Preferred Stock Include: Preferred stock with an NAIC designation of 5 or a CRP equivalent.		
		<del>Line 20</del> – NAIC 6 Preferred Stock Include: Preferred stock with an NAIC designation of 6 or a CRP equivalent.		
		<del>Line 21</del> – Total Preferred Stock Total of Line <del>8-15</del> to Line <del>13</del> <u>20</u> .		
		<del>Line 22</del> <u>15</u> – Total <del>Bonds</del> Issuer Credit Obligations, Asset-Backed Securities & Preferred Stock Line 7 plus Line 14 plus Line 21.		

Effective	Table Name	Description	Statement Type	Filing Type
2025	Schedule D, Part 1B	<p><b>CHANGE TO INSTRUCTION</b></p> <p>Update the 2025 quarterly D1B instructions to tie to prior year line references (pre-bond project line numbers). Also add 1<sup>st</sup> quarter reporting note for Column 8 for bond project transition of the prior year number.</p> <p>Column 1 – Book/Adjusted Carrying Value Beginning of Current Quarter</p> <p>a. 1st Quarter taken directly from prior year annual statement Schedule D, Part 1A, Section 1, Line <del>52</del>12.1 to Line <del>52</del>12.6, 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 prior year annual statement Schedule D, Part 1A, Section 1, Line <del>42</del>12.1 to Line <del>42</del>12.6, Column 7 for all bonds. <b><u>1<sup>st</sup> Quarter 2025 Reporting Note: For 1<sup>st</sup> quarter reporting, the amounts in Column 8 should equal the amounts in Column 1.</u></b></p>	H, L/F, P/C, T	Quarterly
2026	Schedule D, Part 1B	<p><b>CHANGE TO INSTRUCTION</b></p> <p>Update the 2026 quarterly D1B instructions to tie to prior year line references (bond project line numbers). Remove 1<sup>st</sup> quarter 2025 reporting note.</p> <p>Column 1 – Book/Adjusted Carrying Value Beginning of Current Quarter</p> <p>a. 1st Quarter taken directly from prior year annual statement Schedule D, Part 1A, <del>Section 1</del>, Line <del>42</del>52.1 to Line <del>42</del>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 prior year annual statement Schedule D, Part 1A, <del>Section 1</del>, Line <del>42</del>52.1 to Line <del>42</del>52.6, Column 7 for all bonds. <b><u>1<sup>st</sup> Quarter 2025 Reporting Note: For 1<sup>st</sup> quarter reporting, the amounts in Column 8 should equal the amounts in Column 1.</u></b></p>	H, L/F, P/C, T	Quarterly

Effective	Table Name	Description	Statement Type	Filing Type
2025	Schedule D, Part 1B	<p><b>CHANGE TO BLANK</b></p> <p>Remove the footnote reference for the ABS section because ABS is not reported on Schedule DA, Part 1 or Schedule E, Part 2</p> <p>ASSET-BACKED SECURITIES (ABS)</p> <p>8. NAIC 1-(a)</p> <p>9. NAIC 2-(a)</p> <p>10. NAIC 3-(a)</p> <p>11. NAIC 4-(a)</p> <p>12. NAIC 5-(a)</p> <p>13. NAIC 6-(a)</p> <p>14. Total ABS</p>	H, L/F, P/C, T	Quarterly
2025	Schedule DB, Part A, Section 1	<p><b>CHANGE TO INSTRUCTION</b></p> <p>Update the Schedule D, Part 1 reference for the Schedule/Exhibit Identifier to show both sections of Schedule D, Part 1.</p> <p>Column 3 – Schedule/Exhibit Identifier</p> <p>Identify the Schedule or Exhibit of the hedged item(s), such as Schedule A; B; BA; D Part 1, Section 1; D Part 1 Section 2; D Part 2, Section 1; or D, Part 2, Section 2, if appropriate; otherwise, “N/A.”</p> <p>Use clear abbreviations for schedules, such as D 1-1 (Schedule D, Part 1, Section 1), D 1-2 (Schedule D, Part 1, Section 2), D 2-1 (Schedule D, Part 2, Section 1), D 2-2 (Schedule D, Part 2, Section 2), etc.</p>	H, L/F, P/C, T, SA	Quarterly
2025	Schedule DB, Part B, Section 1	<p><b>CHANGE TO INSTRUCTION</b></p> <p>Update the Schedule D, Part 1 reference for the Schedule/Exhibit Identifier to show both sections of Schedule D, Part 1.</p> <p>Column 6 – Schedule/Exhibit Identifier</p> <p>Identify the Schedule or Exhibit of the hedged item(s), such as Schedule A; B; BA; D, Part 1, Section 1; D Part 1 Section 2; D, Part 2, Section 1, or D, Part 2, Section 2 if appropriate otherwise, “N/A.”</p> <p>Use clear abbreviations for schedules, such as D 1-1 (Schedule D, Part 1, Section 1), D1-2 (Schedule D, Part 1, Section 2), D 2-1 (Schedule D, Part 2, Section 1), D 2-2 (Schedule D, Part 2, Section 2), etc.</p>	H, L/F, P/C, T, SA	Quarterly

Effective	Table Name	Description	Statement Type	Filing Type
2025	Schedule DB, Part A, Section 1 and Section 2	<p><b>CHANGE TO INSTRUCTION</b></p> <p>Update the Schedule D, Part 1 reference for the Schedule/Exhibit Identifier to show both sections of Schedule D, Part 1.</p> <p>Column 3 – Schedule/Exhibit Identifier</p> <p>Identify the Schedule or Exhibit of the hedged item(s), such as Schedule A; B; BA; D Part 1, <u>Section 1</u>; <u>D Part 1 Section 2</u>; D Part 2, Section 1; or D, Part 2, Section 2, if appropriate; otherwise, “N/A.”</p> <p>Use clear abbreviations for schedules, such as D 1-1 (Schedule D, Part 1, <u>Section 1</u>), D 1-2 (Schedule D, Part 1, <u>Section 2</u>), D 2-1 (Schedule D, Part 2, Section 1), D 2-2 (Schedule D, Part 2, Section 2), etc.</p>	H, L/F, P/C, T, SA	Annual
2025	Schedule DB, Part B, Section 1 and Section 2	<p><b>CHANGE TO INSTRUCTION</b></p> <p>Update the Schedule D, Part 1 reference for the Schedule/Exhibit Identifier to show both sections of Schedule D, Part 1.</p> <p>Column 6 – Schedule/Exhibit Identifier</p> <p>Identify the Schedule or Exhibit of the hedged item(s), such as Schedule A; B; BA; D, Part 1, <u>Section 1</u>; <u>D Part 1 Section 2</u>; D, Part 2, Section 1, or D, Part 2, Section 2 if appropriate otherwise, “N/A.”</p> <p>Use clear abbreviations for schedules, such as D 1-1 (Schedule D, Part 1, <u>Section 1</u>), D 1-2 (Schedule D, Part 1, <u>Section 2</u>), D 2-1 (Schedule D, Part 2, Section 1), D 2-2 (Schedule D, Part 2, Section 2), etc.</p>	H, L/F, P/C, T, SA	Annual

Effective	Table Name	Description	Statement Type	Filing Type
2025	Schedule BA, Part 2; Schedule D, Part 3; Schedule D, Part 4	<p><b>CHANGE TO INSTRUCTION</b></p> <p>Remove the “S” and “SYE” administrative symbols from the investment schedule instructions per the updates made by the Valuation of Securities Task Force (VOSTF).</p> <p>NAIC Designation, NAIC Designation Modifier and SVO Administrative Symbol</p> <ul style="list-style-type: none"> <li>- Column 6 – Schedule BA, Part 2</li> <li>- Column 9 – Schedule D, Part 3</li> <li>- Column 21 – Schedule D, Part 4</li> </ul> <p>SVO Administrative Symbol:</p> <p>Following are valid SVO Administrative Symbols for bonds and preferred stock. Refer to the P&amp;P Manual for the application of these symbols.</p> <p style="text-align: center;"><del>S ——— Additional or other non-payment risk</del></p> <p style="text-align: center;"><del>SYE ——— Additional or other non-payment risk — Year end carry over</del></p>	H, L/F, P/C, T, SA	Quarterly
2025	Schedule BA, Part 1; Schedule D, Part 1, Section 1 & 2; Schedule D, Part 2, Section 1;	<p><b>CHANGE TO INSTRUCTION</b></p> <p>Remove the “S” and “SYE” administrative symbols from the investment schedule instructions per the updates made by the Valuation of Securities Task Force (VOSTF).</p> <p>NAIC Designation, NAIC Designation Modifier and SVO Administrative Symbol</p> <ul style="list-style-type: none"> <li>- Column 7 – Schedule BA, Part 1</li> <li>- Column 4 – Schedule D, Part 1, Section 1 &amp; 2</li> <li>- Column 19 – Schedule D, Part 2, Section 1</li> </ul> <p>SVO Administrative Symbol:</p> <p>Following are valid SVO Administrative Symbols for bonds and preferred stock. Refer to the P&amp;P Manual for the application of these symbols.</p> <p style="text-align: center;"><del>S ——— Additional or other non-payment risk</del></p> <p style="text-align: center;"><del>SYE ——— Additional or other non-payment risk — Year end carry over</del></p>	H, L/F, P/C, T, SA	Annual



Effective	Table Name	Description	Statement Type	Filing Type
2025	Schedule E, Part 1	<p><b>CHANGE TO INSTRUCTION</b></p> <p>Remove LEI column to be consistent with adopted BWG proposals 2023-06BWG and 2023-07BWG.</p> <p><b>** Column 10 will be electronic only. **</b></p> <p><del>Column 10 — Legal Entity Identifier (LEI)</del></p> <p><del>Provide the 20-character Legal Entity Identifier (LEI) for any depository as assigned by a designated Local Operating Unit. If no LEI number has been assigned, leave blank.</del></p>	H, L/F, P/C, T, SA	Quarterly
2025	Schedule DL, Part 1 & 2	<p><b>CHANGE TO INSTRUCTION</b></p> <p>Add the common stock investment characteristic codes to Schedule DL instructions.</p> <p>Column 9 – Investment Characteristics</p> <p>If an investment has one or more of the following characteristics, then list the appropriate number(s) separated by commas. If none of the characteristics apply, then leave the column blank.</p> <ol style="list-style-type: none"> <li>1. Investment terms permit interest to be received in a form other than cash.</li> <li>2. Investment terms permit payment of interest to be deferred without being considered past due.</li> <li>3. Interest due and accrued has been written off as uncollectible and/or nonadmitted.</li> <li>4. Investment has a current year or prior year recognized other -than-temporary impairment.</li> <li>5. Investment is an interest-only strip.</li> <li>6. Investment is a principal-only strip.</li> <li>7. Investment reflects a To-Be-Announced (TBA) security that will qualify as an issuer credit obligation or asset-backed security at the time the reporting entity takes possession of the issued security.</li> <li><u>8. Foreign (non-SEC registered) open-end registered investment funds.</u></li> <li><u>9. Foreign mutual fund and is not under the exclusive control of the company.</u></li> </ol>	H, L/F, P/C, T, SA	Annual / Quarterly

Effective	Table Name	Description	Statement Type	Filing Type
2025	Instructions (All Statements/All Parts)	<p><b>CHANGE TO INSTRUCTION</b></p> <p>Remove the Revised or “R” on all SSAP references throughout all statements instructions. <i>SAPWG Reference 2024-14EP</i></p> <p><b>Only one example is being shown for reference. All references in instructions will be updated.</b></p> <p>Line 2           –   Stocks</p> <p>The amount reported in Column 3 for common stocks and preferred stocks is the value in accordance with guidance set forth in <i>SSAP No. 30R—Unaffiliated Common Stock; SSAP No. 32R—Preferred Stock</i> and <i>SSAP No. 97—Investments in Subsidiary, Controlled, and Affiliated Entities</i>.</p>	H, L/F, P/C, T	Annual / Quarterly
2025	Life Insurance (State Page)	<p><b>CHANGE TO INSTRUCTION</b></p> <p>Update the header to Columns 13 through 22 to match the change from the May 2023 editorial list update to the Blank.</p> <p><b><u>Death Benefits, and Matured Endowments Incurred and Annuity Benefits</u></b></p> <p>This section is only applicable to life and annuity contracts (Lines 1 through 33).</p>	H, L/F	Annual
2025	Notes to Financial Statements	<p><b>CHANGE TO INSTRUCTION</b></p> <p>Add a formula in parenthesis for line 4 to be consistent with other total lines throughout the Notes.</p> <p style="padding-left: 40px;">(5)       Allocated gains/losses to IMR from derivatives</p> <p style="padding-left: 80px;">a.       General Account</p> <ol style="list-style-type: none"> <li>1. Unamortized Fair Value Derivative Gains &amp; Losses Realized to IMR – Prior Period</li> <li>2. Fair Value Derivative Gains &amp; Losses Realized to IMR – Added in Current Period</li> <li>3. Fair Value Derivative Gains &amp; Losses Amortized Over Current Period</li> <li>4. Unamortized Fair Value Derivative Gains &amp; Losses Realized to IMR – Current Period</li> </ol> <p style="padding-left: 80px;">Total <u>(1+2-3)</u></p>	L/F, SA	Annual

Effective	Table Name	Description	Statement Type	Filing Type
		<p>b. Separate Account - Insulated</p> <ol style="list-style-type: none"> <li>1. Unamortized Fair Value Derivative Gains &amp; Losses Realized to IMR – Prior Period</li> <li>2. Fair Value Derivative Gains &amp; Losses Realized to IMR – Added in Current Period</li> <li>3. Fair Value Derivative Gains &amp; Losses Amortized Over Current Period</li> <li>4. Unamortized Fair Value Derivative Gains &amp; Losses Realized to IMR – Current Period</li> </ol> <p>Total <u>(1+2-3)</u></p> <p>c. Separate Account – Non-Insulated</p> <ol style="list-style-type: none"> <li>1. Unamortized Fair Value Derivative Gains &amp; Losses Realized to IMR – Prior Period</li> <li>2. Fair Value Derivative Gains &amp; Losses Realized to IMR – Added in Current Period</li> <li>3. Fair Value Derivative Gains &amp; Losses Amortized Over Current Period</li> <li>4. Unamortized Fair Value Derivative Gains &amp; Losses Realized to IMR – Current Period</li> </ol> <p>Total <u>(1+2-3)</u></p>		
2025	Notes to Financial Statement	<p><b>CHANGE TO INSTRUCTION</b></p> <p>Update the data capture list (1<sup>st</sup> page of Notes to Financials) for Note 21 to include the new part of Note 21E as part of the New Market Tax Credit updates.</p> <p><u>Note #</u>    <u>Parts to be presented in whole dollars in the same format and level of detail in the specific manner shown in the illustration.</u></p> <p>21        21E(1), 21E(2), 21E(45), 21F(2) through 21F(4), 21G(2), 21G(3), 21H and 21I</p>	H, L/F, P/C, T	Annual
2025	Asset Valuation Reserve, Default Component	<p><b>CHANGE TO BLANK</b></p> <p>Remove Line 60 because this total line is no longer needed since the Schedule DA Mortgages line was removed per adopted proposal 2024-02BWG.</p> <p><del>60</del>        <del>Total Mortgage Loans on Real Estate (Lines 58 + 59)</del></p>	L/F, SA	Annual

Effective	Table Name	Description	Statement Type	Filing Type
2025	Asset Valuation Reserve, Default Component	<p><b>CHANGE TO INSTRUCTION</b></p> <p>Remove Line 60 because this total line is no longer needed since the Line 58 Schedule DA Mortgages line was removed per adopted proposal 2024-02BWG.</p> <p>Line 58           –           Total Schedule B Mortgage Loans on Real Estate</p> <p>                                    Column 1 should agree with Page 2, Line 3.1 + 3.2, Column 3 plus Schedule DL, Part 1, Column 6, Line 9309999999.</p> <p>                                    <u>Column 6 must be reported on the Asset Valuation Reserve Page, Line 7, Column 2.</u></p> <p>                                    <u>Column 8 must be reported on the Asset Valuation Reserve Page, Line 10, Column 2.</u></p> <p>                                    <u>Column 10 must be reported on the Asset Valuation Reserve Page, Line 9, Column 2.</u></p> <p><del>Line 60</del> ————— <del>Total Mortgage Loans on Real Estate</del></p> <p>                                    <del>Column 6 must be reported on the Asset Valuation Reserve Page, Line 7, Column 2.</del></p> <p>                                    <del>Column 8 must be reported on the Asset Valuation Reserve Page, Line 10, Column 2.</del></p> <p>                                    <del>Column 10 must be reported on the Asset Valuation Reserve Page, Line 9, Column 2.</del></p>	L/F, SA	Annual

Effective	Table Name	Description	Statement Type	Filing Type
2025	Asset Valuation Reserve, Default Component	<p><b>CHANGE TO INSTRUCTION</b></p> <p>Update references to Line 60 in the AVR instructions to reference Line 58.</p> <p>Line 7           –     Basic Contribution (includes separate accounts assets, if applicable)</p> <p><b>***Detail Eliminated to Conserve Space***</b></p> <p>                          Column 2: Report the total mortgage loans from Page 31, Line <del>60</del>58, Column 6 (General Account) and Page 16, Line <del>60</del>58, Col. 6 (Separate Accounts), if applicable; and the total for replication (synthetic asset) transactions contained on Page 35, Line 0299999, Column 7 (General Account) and Page 20, Line 0299999, Column 7 (Separate Accounts).</p> <p>Line 9           –     Maximum Reserve (includes separate accounts assets, if applicable)</p> <p><b>***Detail Eliminated to Conserve Space***</b></p> <p>                          Column 2: Report the total mortgage loans from Page 31, Line <del>60</del>58, Column 10 (General Account) and Page 16, Line <del>60</del>58, Col. 10 (Separate Accounts), if applicable and the total for replication (synthetic asset) transactions contained on Page 35, Line 0299999, Column 9 (General Account) and Page 20, Line 0299999, Column 9 (Separate Accounts).</p> <p>Line 10          –     Reserve Objective (includes separate accounts assets, if applicable)</p> <p><b>***Detail Eliminated to Conserve Space***</b></p> <p>                          Column 2: Report the total mortgage loans from Page 31, Line <del>60</del>58, Column 8 (General Account) and Page 16, Line <del>60</del>58, Col. 8 (Separate Accounts), if applicable and the total for replication (synthetic asset) transactions contained on Page 35, Line 0299999, Column 8 (General Account) and Page 20, Line 0299999, Column 8 (Separate Accounts).</p>	L/F, SA	Annual

Effective	Table Name	Description	Statement Type	Filing Type										
2024	Notes to Financial Statements	<p><b>CHANGE TO INSTRUCTION</b></p> <p>Update the Data Capture table on the first page of Notes to Financial Statements to include Note 21J. This was inadvertently left out.</p> <p style="text-align: center;"><b>21 21E(1), 21E(4), 21F(2) through 21F(4), 21G(2), 21G(3), 21H and, 21I and 21J</b></p>	L/F	Annual										
2024	Notes to Financial Statements	<p><b>CHANGE TO INSTRUCTION</b></p> <p>Remove the language that this is only for Life/Fraternal companies only in Note 21J. This clarification is not needed because this note is only in the Life/Fraternal instructions</p> <p style="padding-left: 40px;">J. Reporting entities admitting net negative (disallowed) IMR are required to complete the following disclosures in the quarterly and annual financial statements. <i>(Note 5S only applies to Life/Fraternal companies).</i></p>	L/F	Annual										
2025	Notes to Financial Statements	<p><b>CHANGE TO INSTRUCTION</b></p> <p>Update the Column heading for 21E(2) to Jurisdiction to match 21E(1). 21E(2) was added with adopted proposal 2024-11BWG.</p> <p>(2)Total unused tax credits by jurisdiction, disaggregated by transferable/certificated and non-transferable;</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th style="text-align: center;">State Abbreviation</th> <th style="text-align: center;">Jurisdiction*</th> <th style="text-align: center;">Transferable / Certificated</th> <th style="text-align: center;">Nontransferable</th> <th style="text-align: center;">Total</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table>	State Abbreviation	Jurisdiction*	Transferable / Certificated	Nontransferable	Total						H, L/F, P/C, T	Annual
State Abbreviation	Jurisdiction*	Transferable / Certificated	Nontransferable	Total										
2025	Schedule DA, Verification Between Years	<p><b>CHANGE TO BLANK</b></p> <p>Remove the footnote. With the adoption of the clarifying language in proposal 2024-02BWG, this footnote is no longer needed.</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th style="text-align: center;">1</th> <th style="text-align: center;">2</th> <th style="text-align: center;">3 Other Short-term Investment Assets (a)</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">Total</td> <td style="text-align: center;">Bonds</td> <td> </td> </tr> </tbody> </table> <p>(a) Indicate the category of such assets, for example, joint ventures, transportation equipment.</p>	1	2	3 Other Short-term Investment Assets (a)	Total	Bonds		H, L/F, P/C, T, SA	Annual				
1	2	3 Other Short-term Investment Assets (a)												
Total	Bonds													

Blanks (E) Working Group  
2025 Proposed Charges

The **Blanks (E) Working Group** will:

1. Consider improvements and revisions to the various annual/quarterly statement blanks to:
  1. Conform these blanks to changes made in other areas of the NAIC to promote uniformity in the reporting of financial information by insurers.
  2. Develop reporting formats for other entities subject to the jurisdiction of state insurance departments.
  3. Conform the various NAIC blanks and instructions to adopted NAIC policies.
  4. Oversee the development of additional reporting formats within the existing annual financial statements as needs are identified.
2. Continue to monitor state filing checklists to maintain current filing requirements.
3. 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*.
4. 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.
5. Continue to coordinate with other task forces of the NAIC to ensure proper implementation of reporting and instructions changes as proposed by these task forces.
6. Coordinate with the applicable task forces and working groups as needed to avoid duplication of reporting within the annual and quarterly statement blanks.
7. 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.
8. 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.
9. 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.

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**HEALTH ENTITIES**

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

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

REQUIRED FILINGS IN THE STATE OF: \_\_\_\_\_ Filings Made During the Year 2025

(1) Checklist	(2) Line #	(3) REQUIRED FILINGS FOR THE ABOVE STATE	(4) NUMBER OF COPIES*			(5) DUE DATE	(6) FORM SOURCE**	(7) APPLICABLE NOTES
			Domestic		Foreign			
			State	NAIC	State			
<b>I. NAIC FINANCIAL STATEMENTS</b>								
	1	Annual Statement (8 1/2"X14")		EO		3/1	NAIC	
	1.1	Printed Investment Schedule detail (Pages E01-E29)		EO	xxx	3/1	NAIC	
	2	Quarterly Financial Statement (8 1/2" x 14")		EO		5/15, 8/15, 11/15	NAIC	
<b>II. NAIC SUPPLEMENTS</b>								
	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	
<b>III. ELECTRONIC FILING REQUIREMENTS</b>								
	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	
<b>IV. AUDIT/INTERNAL CONTROL RELATED REPORTS</b>								
	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				
	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	
		<b>V. STATE REQUIRED FILINGS</b>						
	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](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](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](http://www.naic.org/public_lead_state_report.htm)

		<b>NOTES AND INSTRUCTIONS (A-K APPLY TO ALL FILINGS)</b>	
	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\2020 filings made in 2021\1 hlthcklist\_2020\_filingsmade2021.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 2025

FRATERNAL COMPANIES BEGIN FILING LIFE/FRATERNAL STATEMENT EFFECTIVE WITH FIRST QUARTER, 2019.

(1) Checklist	(2) Line #	(3) REQUIRED FILINGS FOR THE ABOVE STATE	(4) NUMBER OF COPIES*			(5) DUE DATE	(6) FORM SOURCE**	(7) APPLICABLE NOTES
			Domestic		Foreign			
			State	NAIC	State			
<b>I. NAIC FINANCIAL STATEMENTS</b>								
	1	Annual Statement (8 1/2"x14")		EO		3/1	NAIC	
	1.1	Printed Investment Schedule detail (Pages E01-E29)		EO	xxx	3/1	NAIC	
	2	Quarterly Financial Statement (8 1/2" x 14")		EO		5/15, 8/15, 11/15	NAIC	
	3	Separate Accounts Annual Statement (8 1/2"x14")		EO		3/1	NAIC	
<b>II. NAIC SUPPLEMENTS</b>								
	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	
<b>Actuarial Related Items</b>								
	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	
		<b>III. ELECTRONIC FILING REQUIREMENTS</b>						
	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	
		<b>IV. AUDIT/INTERNAL CONTROL RELATED REPORTS</b>						
	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	
		<b>V. STATE REQUIRED FILINGS</b>						
	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](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](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](http://www.naic.org/public_lead_state_report.htm)



		<b>NOTES AND INSTRUCTIONS (A-K APPLY TO ALL FILINGS)</b>	
	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.

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**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.

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## PROPERTY & CASUALTY INSURERS

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

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

REQUIRED FILINGS IN THE STATE OF: \_\_\_\_\_ Filings Made During the Year 2025

(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				
<b>I. NAIC FINANCIAL STATEMENTS</b>								
	1	Annual Statement (8 ½" x 14")		EO		3/1	NAIC	
	1.1	Printed Investment Schedule detail (Pages E01-E29)		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	
<b>II. NAIC SUPPLEMENTS</b>								
	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		
	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	Trusteed Surplus Statement		EO	xxx	3/1, 5/15, 8/15, 11/15	NAIC	
<b>III. ELECTRONIC FILING REQUIREMENTS</b>								
	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	
	66	Combined Annual Statement .PDF 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			
			State	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	
<b>IV. AUDIT/INTERNAL CONTROL RELATED REPORTS</b>								
	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	
<b>V. STATE REQUIRED FILINGS***</b>								
	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](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](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](http://www.naic.org/public_lead_state_report.htm)

		<b>NOTES AND INSTRUCTIONS (A-K APPLY TO ALL FILINGS)</b>	
	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**

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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**

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**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.

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**TITLE COMPANIES**

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

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

REQUIRED FILINGS IN THE STATE OF: \_\_\_\_\_ Filings Made During the Year 2025

(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			
<b>I. NAIC FINANCIAL STATEMENTS</b>								
	1	Annual Statement (8 ½" x 14")		EO		3/1	NAIC	
	1.1	Printed Investment Schedule detail (Pages E01-E29)		EO	xxx	3/1	NAIC	
	2	Quarterly Financial Statement (8 ½" x 14")		EO		5/15, 8/15, 11/15	NAIC	
<b>II. NAIC SUPPLEMENTS</b>								
	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	
<b>III. ELECTRONIC FILING REQUIREMENTS</b>								
	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	
<b>IV. AUDIT/INTERNAL CONTROL RELATED REPORTS</b>								
	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	
<b>V. STATE REQUIRED FILINGS***</b>								
	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](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](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](http://www.naic.org/public_lead_state_report.htm)**

		<b>NOTES AND INSTRUCTIONS (A-K APPLY TO ALL FILINGS)</b>	
	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:	
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