

Date: 8/5/20

Conference Call

BLANKS (E) WORKING GROUP

Thursday, August 27, 2020

11:00 a.m. – 12:00 p.m.

ROLL CALL

Jake Garn, Chair	Utah	Patricia Gosselin	New Hampshire
Kim Hudson, Vice Chair	California	John Sirovetz	New Jersey
Jeffery Bethel	Alaska	Tracy Snow	Ohio
William Arfanis	Connecticut	Diane Carter	Oklahoma
Dave Lonchar	Delaware	Ryan Keeling	Oregon
N. Kevin Brown	District of Columbia	Joe DiMemmo	Pennsylvania
Carolyn Morgan	Florida	Trey Hancock	Tennessee
Roy Eft	Indiana	Shawn Frederick	Texas
Daniel Mathis	Iowa	Steve Drutz	Washington
Dan Schaefer	Michigan	Jamie Taylor	West Virginia
Debbie Doggett	Missouri	Randy Milquet	Wisconsin
Lindsay Crawford/Justin Schrader	Nebraska		

NAIC Support Staff: Mary Caswell/Calvin Ferguson/Julie Gann

AGENDA

1. Consider Adoption of its May 28 Minutes—*Jake Garn (UT)* Attachment A
2. Discuss Items Previously Exposed—*Jake Garn (UT)*
 - a. **2020-24BWG Modified** – Remove actuarial filing questions 29, 30, 31 and 32 from the Supplemental Exhibits and Schedules Interrogatories and remove the related instructions. Attachment B
 - b. **2020-25BWG** – Add a new Column 5 to the annual and quarterly health blank for Schedule T with instructions to specifically capture the Children’s Health Insurance Program (CHIP) premium. Existing columns after the new Column 5 will be renumbered. Attachment C
 - c. **2020-26BWG Modified** – Add a new Column 5 to Schedule DB, Part D, Section 1 and renumber the remaining columns. Add instruction for the new Column 5, add the column reference to Column 7, and adjust other column references in crosschecks. Correct column references for this schedule on the Liability Page, Asset Page and Schedule DB Verification. Modify instruction language for the disclosure Note 8A(8). (SAPWG 2019-38) Attachment D
 - d. **2020-27BWG Modified** – Add new category line to Schedule E, Part 2 for Qualified Cash Pools Under *Statement of Statutory Accounting Principles (SSAP) No. 2R—Cash, Cash Equivalents, Drafts and Short-Term Investments (8799999)* and renumber the remaining category lines. Add new disclosure 5R to the Notes to Financial Statements. The new disclosure will be data captured. (SAPWG 2019-42) Attachment E
3. Discuss Items Previously Deferred—*Jake Garn (UT)*
 - a. **2020-02BWG Modified** – Modify the instructions and illustration for Note 10L to reflect the disclosure changes for *SSAP No. 97—Investments in Subsidiary, Controlled and Affiliated Entities* being adopted by the Statutory Accounting Principles (E) Working Group. Attachment F

b. **2020-22BWG Modified** – Modify the instructions and illustration for Note 3A – Business Combinations and Goodwill, Statutory Purchase Method and a new Note 3E for “Subcomponents and Calculations of Adjusted Surplus and Total Admitted Goodwill” with instructions and illustrations to be data captured. Modify the blank and instructions for Schedule D, Part 6, Sections 1 and 2. (SAPWG 2020-03) Attachment G

4. Consider Adoption of the Editorial Listing—*Jake Garn (UT)* Attachment H

5. Review the State Filing Checklists—*Jake Garn (UT)* Attachment I

6. Discuss Any Other Matters Brought Before the Working Group—*Jake Garn (UT)*

7. Adjournment

The following documents are being provided as reference materials:

Summary of Comment Letters

Attachment J

Comment Letters

Attachment K

W:\QA\BlanksProposals\Web Postings\2020-08\1-Before Meeting\01 Preliminary Agenda

Draft: 6/10/2020

Blanks (E) Working Group
Conference Call
May 28, 2020

The Blanks (E) Working Group of the Accounting Practices and Procedures (E) Task Force met via conference call May 28, 2020. The following Working Group members participated: Jake Garn, Chair (UT); Kim Hudson, Vice Chair and Perry Kupferman (CA); Jeffery Bethel (AK); William Arfanis (CT); N. Kevin Brown (DC); Tom Hudson (DE); Carolyn Morgan (FL); Daniel Mathis and Carrie Mears (IA); Roy Eft (IN); Dan Schaefer (MI); Debbie Doggett (MO); Lindsay Crawford (NE); Doug Bartlett and Patricia Gosselin (NH); John Sirovetz (NJ); Tom Botsko, Dale Bruggeman and Tracy Snow (OH); Diane Carter (OK); Brian Fordham and James Borrowman (OR); Joe DiMemmo (PA); Trey Hancock and Hui Wattanaskolpant (TN); Shawn Frederick (TX); Steve Drutz (WA); Randy Milquet (WI); and Jamie Taylor (WV). Also participating was: David Browning (MS).

1. Adopted its Dec. 17, 2019, Minutes

The Working Group met Dec. 17, 2019. During this meeting, the Working Group: 1) adopted its Oct. 22, 2019, minutes; 2) adopted two items previously exposed—a proposal that adds clarifying instructions to address questions that have been received regarding the new Analysis of Operations by Lines of Business on the life and health blank and a proposal that requests the removal of the alphabetic index from inclusion at the back of the annual statement blank, instructions and the Blanks (E) Working Group web page; 3) exposed its procedures; 4) exposed four proposals; and 5) adopted the editorial listing.

Mr. Eft made a motion, seconded by Mr. Sirovetz, to adopt the Working Group's Dec. 17, 2019, minutes (Attachment Two-A1). The motion passed unanimously.

2. Considered Adoption of Items Previously Exposed

- a. Modify the Instructions for Column 10, Schedule F, Part 3 – Property and Schedule F, Part 2 – Life/Fraternal Workers' Compensation Carve-Out Supplement, Removing Instructions to Exclude Adjusting and Other Reserves From the Column. Add Instructions to Include Those Reserves with the Defense and Cost Containment Reserves. Add a New Instruction for Column 12 for the Same Schedules. Add Crosschecks to Schedule P, Part 1 (2019-25BWG Modified) Effective Dec. 31, 2020.

Mr. Snow stated that this proposal modifies the instructions for column 10, Schedule F, Part 3 – Property and Schedule F, Part 2 – Life/Fraternal Workers' Compensation Carve-Out Supplement, removing instructions to exclude adjusting and other reserves from the column. The proposal adds instructions to include those reserves with the defense and cost containment reserves. It adds a new instruction for column 12, incurred but not reported (IBNR) loss adjustment expense (LAE) reserves for the same schedules. It adds crosschecks to Schedule P, Part 1. He stated that there was a modification made to clarify that the crosscheck for column 10 does not apply to those companies participating in inter-company pooling participation arrangements where the participation percentage in Schedule P, Part 1, column 34 is not equal to zero.

Mr. Snow made a motion, seconded by Mr. Hudson, to adopt the modifications to the proposal. The motion passed unanimously. Mr. Sirovetz made a motion, seconded by Mr. Hudson, to adopt the modified proposal (Attachment Two-A2). The motion passed unanimously.

- b. Modify the Instructions for the Supplemental Investment Risk Interrogatories Lines 13.02 Through 13.11 Clarifying When to Identify the Actual Equity Interests Within a Fund and Aggregate Those Equity Interests for Determination of the 10 Largest Equity Interests (2019-28BWG) Effective Dec. 31, 2020.

Mr. Bruggeman stated that the purpose of this proposal is to clarify when reporting entities are required to identify actual equity interests within a fund and aggregate those equity interests to determine their 10 largest equity interests. The Statutory Accounting Principles (E) Working Group adopted this item in December 2019. This proposal modifies those instructions for Supplemental Investment Risk Interrogatories lines 13.02 through 13.11.

Mr. Bruggeman made a motion, seconded by Ms. Gosselin, to adopt the proposal (Attachment Two-A3). The motion passed unanimously.

- c. Modify the Instructions and Blank for Supplemental Investment Risk Interrogatories Question 14.01 (2019-29BWG) Effective Dec. 31, 2020.

Mr. Bruggeman stated that the purpose of this proposal is to clarify that interrogatories 14.06 through 14.15 are to be completed regardless of the answer to Supplemental Investment Risk Interrogatories, question 14.01. This item is in response to questions received on a prior adoption change to specify what is captured in line 2 for total equity exposures. Essentially, the new disclosure for fund managers was captured after a threshold question. The clarification simply indicates that the fund manager disclosure should be completed regardless of that threshold provision. This proposal adds a note to lines 14.06 through 14.15 stating that these lines should be completed, even if the answer to question 14.01 is “yes.”

Mr. Bruggeman made a motion, seconded by Mr. Drutz, to adopt the proposal (Attachment Two-A4). The motion passed unanimously.

- d. Add a Category and Instructions for Reciprocal Jurisdiction Companies in Schedule S for the Life/Fraternal and Health Blanks and to Schedule F for the Property and Title Blanks. Add a List of Identification Numbers in the Instructions of Schedule Y, Part 1A, Schedule Y, Part 2 and Schedule D, Part 6, Section 1 for Reciprocal Jurisdiction Companies. Add a Reference to Reciprocal Jurisdiction Companies in the Trusteed Surplus Statement Instructions for Life/Fraternal, Health and Property Statements (2019-30BWG Modified) Effective Dec. 31, 2020.

Jake Stultz (NAIC) stated that the intent of this proposal is to set up the annual reporting blanks for companies to report reinsurance with reciprocal jurisdiction reinsurers as soon as the states begin enactment of the 2019 revisions to the *Credit for Reinsurance Model Law* (#785) and the *Credit for Reinsurance Model Regulation* (#786). These minor revisions are similar to those that were made to incorporate the certified reinsurer provisions in 2011. The proposal adds the ability to report the new type of reinsurer and adds some descriptions of this new category of reinsurer.

Mr. Stultz stated that as a result of the interested party comments, there were several minor revisions highlighted in the proposal. He noted that an instruction was added for the annual 2020 reporting, which clarifies the details for proper reporting where the reporting entity’s software may not yet be able to capture reinsurance from reciprocal jurisdiction reinsurers. Additionally, NAIC staff have made a correction to the original exposed document. The reference to “Alien Insurer Identification Number” was stricken when “Certified Reinsurer Identification Number” should have been removed. This correction has been included in the document presented for adoption.

Ms. Doggett made a motion, seconded by Mr. Sirovets, to adopt the modifications to the proposal. The motion passed unanimously. Mr. Arfanis made a motion, seconded by Ms. Gosselin, to adopt the modified proposal (Attachment Two-A5). The motion passed unanimously.

- e. Add Crosschecks to Lines 13 and 14 of the Exhibit of Premiums, Enrollment and Utilization (State Page) to Lines 10 and 11 of the Underwriting and Investment Exhibit, Part 1. Add Crosschecks to Lines 9, 10 and 11 of the Underwriting and Investment Exhibit, Part 1 and Schedule T, Line 61 (2020-01BWG) Dec. 31, 2020.

Ms. Gosselin stated that this proposal affects the health blank and adds crosschecks to line 13 and line 14 of the Exhibit of Premiums, Enrollment and Utilization (State Page) to line 10 and line 11 of the Underwriting and Investment Exhibit, Part 1 for the life and property premiums written. It adds crosschecks to line 9, line 10 and line 11 of the Underwriting and Investment Exhibit, Part 1 for the health, life and property premiums to tie to the respective columns within Schedule T for line 61.

Ms. Gosselin made a motion, seconded by Mr. Schaefer, to adopt the proposal (Attachment Two-A6). The motion passed unanimously.

- f. Modify the Instructions and Illustration for Note 10L to Reflect the Disclosure Changes for *Statement of Statutory Accounting Principles (SSAP) No. 97—Investments in Subsidiary, Controlled, and Affiliated Entities Being Considered for Adoption by the Statutory Accounting Principles (E) Working Group* (2020-02BWG).

Mr. Bruggeman stated that this proposal was originally intended to modify the instructions and illustration for Note 10L – Information Concerning Parent, Subsidiaries, Affiliates and Other Related Parties to reflect *SSAP No. 97—Investments in Subsidiary, Controlled, and Affiliated Entities* disclosure changes planned for discussion by the Statutory Accounting Principles (E) Working Group. The item is still exposed with comments due May 29, and Mr. Bruggeman stated that he does not recommend adoption of the modifications at this time as the disclosure is likely to change beyond the current suggestions after

comments are received. He stated that he recommends the Blanks (E) Working Group defer this item until the Statutory Accounting Principles (E) Working Group reviews comments and takes appropriate action.

Mr. Bruggeman made a motion, seconded by Mr. Sirovetz, to defer the proposal. The motion passed unanimously.

- g. Modify the Instructions and Illustration for 13(11) to the Notes to Financial Statement. Change the Numbering from 1 Through 11 to A Through M to Reflect the Disclosure Addition for SSAP No. 41R—Surplus Notes Adopted by the Statutory Accounting Principles (E) Working Group and Correct the Instruction (2020-03BWG Modified) Effective Dec. 31, 2020.

Mr. Bruggeman stated that the purpose of this proposal is to reflect the disclosure addition for *SSAP No. 41R—Surplus Notes* adopted by the Statutory Accounting Principles (E) Working Group on May 20 and correct the instructions. This proposal modifies the instructions and illustration for 13(11) for the Notes to Financial Statement. It changes the numbering of 1 through 13 to A through M to be more consistent with numbering sequences. Interested parties also requested additional disclosure instructions to reference information about any guarantees, support agreements or related party transactions associated with the surplus note issuance, and whether payments have been made under such agreements. He stated that this corresponds to number 18.O of the Statutory Accounting Principles (E) Working Group exposure. It aligns the order of the disclosures between the Statutory Accounting Principles (E) Working Group and the Blanks (E) Working Group exposures. There were some editorial modifications made to the proposal as requested by interested parties.

Mr. Bruggeman made a motion, seconded by Ms. Crawford, to adopt the modifications to the proposal. The motion passed unanimously. Mr. Bruggeman made a motion, seconded by Mr. Sirovetz, to adopt the modified proposal (Attachment Two-A7). The motion passed unanimously.

- h. Modify the Instructions and Illustration for Note 23A – Unsecured Reinsurance Recoverables to Reflect the Disclosure Addition for SSAP No. 62R—Property and Casualty Reinsurance Adopted by the Statutory Accounting Principles (E) Working Group (2020-04BWG) Effective Dec. 31, 2020.

Mr. Bruggeman stated that the purpose of this proposal is to reflect the disclosure addition of reciprocal jurisdiction for *SSAP No. 62R—Property and Casualty Reinsurance* previously adopted by the Statutory Accounting Principles (E) Working Group. This proposal modifies the instructions and illustration for Note 23A – Unsecured Reinsurance Recoverables.

Mr. Bruggeman made a motion, seconded by Mr. Hudson, to adopt the proposal (Attachment Two-A8). The motion passed unanimously.

- i. Modify the Instructions and Illustration for Note 2 – Accounting Changes and Correction of Errors to Reflect the Disclosure Addition for SSAP No. 3—Accounting Changes and Corrections of Errors and SSAP No. 51R—Life Contracts Adopted by the Statutory Accounting Principles (E) Working Group (2020-05BWG Modified) Effective Dec. 31, 2020.

Mr. Bruggeman stated that this proposal modifies the instructions and illustration for Note 2 – Accounting Changes and Correction of Errors to reflect the disclosure addition for *SSAP No. 3—Accounting Changes and Corrections of Errors* and *SSAP No. 51R—Life Contracts* adopted by the Statutory Accounting Principles (E) Working Group. He stated that interested parties proposed clarifying language defining the amounts to be disclosed, to use language consistent with VM-21, Requirements for Principle-Based Reserves for Variable Annuities, and to recognize the role of VM-21 to define the reserve requirement.

Mr. Bruggeman made a motion, seconded by Mr. Milquet, to adopt the modifications to the proposal. The motion passed unanimously. Mr. Bruggeman made a motion, seconded by Mr. Eft, to adopt the modified proposal (Attachment Two-A9). The motion passed unanimously.

- j. Modify the Instructions and Illustration for Note 19 on Managing General Agents (MGAs) and Third-Party Agents (TPAs) to Reflect the Disclosure Addition for SSAP No. 51R—Life Contracts, SSAP No. 53—Property Casualty Contracts—Premiums, SSAP No. 54R—Individual and Group Accident and Health Contracts and SSAP No. 59—Credit Life and Accident and Health Insurance Contracts Being Considered for Adoption by the Statutory Accounting Principles (E) Working Group (2020-06BWG Modified).

Mr. Bruggeman stated that this item is still being considered by the Statutory Accounting Principles (E) Working Group. Due to the extent of expected future discussions, it is recommended that the Blanks (E) Working Group withdraw this proposal. A

subsequent proposal will be submitted once the Statutory Accounting Principles (E) Working Group has further discussions and determines the appropriate revisions.

- k. Add New Disclosure Note 23 – Reinsurance for Reinsurance Credit (23H – Life/Fraternal, 23E Health and 23K Property) to Reflect the Disclosure Additions for SSAP No. 61R—Life, Deposit-Type Contracts and Accident and Health Contracts Reinsurance Adopted by the Statutory Accounting Principles (E) Working Group (2020-07BWG) Effective Dec. 31, 2020.

Mr. Bruggeman stated that the purpose of this proposal is to reflect the disclosure additions for *SSAP No. 61R—Life, Deposit-Type Contracts and Accident and Health Contracts Reinsurance* adopted by the Statutory Accounting Principles (E) Working Group. This proposal adds a new disclosure to Note 23 – Reinsurance for Reinsurance Credit (23H – Life/Fraternal, 23E Health and 23K Property). Interested parties had a previous comment regarding capturing the disclosure on a prospective basis. Mr. Bruggeman stated that the comment was rejected as part of statutory accounting.

Mr. Bruggeman made a motion, seconded by Mr. Hudson, to adopt the proposal (Attachment Two-A10). The motion passed unanimously.

- l. Add a Disclosure Instruction for 10C to the Notes to Financial Statement for Related Party Transactions Not Captured on Schedule Y to Reflect the Disclosure Addition for SSAP No. 25—Affiliates and Other Related Parties Adopted by the Statutory Accounting Principles (E) Working Group. Combine Existing 10C into 1B Instructions and Illustration Narrative (2020-08BWG Modified) Effective Dec. 31, 2020.

Mr. Bruggeman stated that the purpose of this proposal is to reflect the disclosure addition for *SSAP No. 25—Affiliates and Other Related Parties* adopted by the Statutory Accounting Principles (E) Working Group in March 2020. This proposal adds a disclosure instruction for 10C to the Notes to Financial Statement for related party transactions not captured on Schedule Y. It combines the existing 10C into 1B instructions and illustration narrative. The interested parties made a few editorial revisions, which have been reflected in the proposal. Interested parties requested a few editorial changes, which were incorporated into the proposal as modifications. Interested parties also suggested that if this disclosure is to be data captured, then the normal instruction about using the exact format(s) needs to be added. That modification has also been made.

Mr. Bruggeman made a motion, seconded by Mr. Drutz, to adopt the modifications to the proposal. The motion passed unanimously. Mr. Bruggeman made a motion, seconded by Mr. Sirovetz, to adopt the modified proposal (Attachment Two-A11). The motion passed unanimously.

- m. Modify the Annual Statement Instructions for Schedule F, Part 3 to Reflect the Factors for All Uncollateralized Reinsurance Recoverable from Unrated Reinsurers be the Same for Authorized, Unauthorized, Certified, and Reciprocal Reinsurance (2020-09BWG) Effective Dec. 31, 2020.

Mr. Botsko stated that this proposal modifies the annual statement instructions for Schedule F, Part 3 to reflect the factors for all uncollateralized reinsurance recoverable from unrated reinsurers be the same for authorized, unauthorized, certified and reciprocal reinsurance. The factors for reinsurance recoverables from uncollateralized, unrated reinsurers is being updated by the Property and Casualty Risk-Based Capital (E) Working Group to move towards a charge that is more aligned with the risk-indicated factors used by the rating agencies. He stated that with respect to the broader implementation of the “Bilateral Agreement Between the United States of America and the European Union on Prudential Measures Regarding Insurance and Reinsurance” (Covered Agreement), the Working Group identified the need to eliminate the different treatment of uncollateralized reinsurance recoverables from the authorized versus unauthorized, unrated reinsurers.

Mr. Botsko made a motion, seconded by Mr. Milquet, to adopt the proposal (Attachment Two-A12). The motion passed unanimously.

- n. Revise the Column 10 Header in the Variables Annuities Supplement Blank to be Contract Level Reserves Less Cash Surrender Value. Revise the Line Descriptions in Line 1 Through 3 in the Footer and Add a Line for the Reserve Credit from Other Reinsurance and for Post-Reinsurance Ceded Aggregate Reserve. Adjust the Instructions to Correspond with Changes Made to the Blanks as Well as Changes in the 2020 Valuation Manual for the New Variable Annuities Framework (2020-10BWG) Effective Dec. 31, 2020.

Jennifer Frasier (NAIC) stated that this proposal suggests changes to the Variable Annuities Supplement for the 2020 annual filing. The new framework for the variable annuities reserves was incorporated into the 2020 *Valuation Manual*. The proposal reflects those changes to include revising the column 10 header in blank to “Contract Level Reserves Less Cash Surrender

Value.” It revises the line descriptions in the footer and adds a line for the reserve credit from other reinsurance and for post-reinsurance ceded aggregate reserve to be consistent with the framework changes in the 2020 *Valuation Manual*.

Mr. Hudson made a motion, seconded by Ms. Gosselin, to adopt the proposal (Attachment Two-A13). The motion passed unanimously.

- o. For the VM-20 Reserves Supplement Blank, Split Part 1 into Part 1A and Part 1B. For Part 1A: Change the Description Header for Column 3 to be “Due and Deferred Premium Asset” to Match the Instructions. Add “XXX” in the Two Places Needed to Indicate that a Due and Deferred Premium Asset Does Not Need to be Reported in the Lines Shown for Total Reserves. Change the Reporting Units for All Columns to be in Dollars Rather than in Thousands. Expand All Columns to Allow Room for a Number as Large as 999,999,999,999. Change the Product Labels for Clarity.

For Part 1B: Change the Reporting Units for the Reserve Columns to be in Dollars Rather Than in Thousands. Expand the Reserve Columns to Allow Room for a Number as Large as 999,999,999,999. Expand the Face Amount Columns to Allow Room for a Number as Large as 9,999,999,999. Change the Product Labels for Clarity. Remove Part 2 and Renumbering the Remaining Parts. Adjust the Instructions According to the Changes Made to the Blanks. Clarify Instructions and Add Examples for Parts 1A and 1B (2020-11BWG) Effective Dec. 31, 2020.

Ms. Frasier stated that this proposal makes changes to the VM-20, Requirements for Principle-Based Reserves for Life Products, Reserves Supplement blank and instructions for the 2020 filing. There are no new requirements, but there are two main changes to the supplement. For Part 1, the proposal requests changing the reserves to be reported in whole dollars rather than in thousands. She stated that in order to create enough space to allow for this, Part 1 has been split into Part 1A and Part 1B. The intent is to create more consistency with other blanks and reduce reporting errors. Ms. Frasier stated that the proposal also removes Part 2 as it is no longer applicable and re-numbers the remaining parts. She stated that there was an interested party comment regarding the reporting in whole dollars verses thousands. After discussions with interested parties, it was agreed to proceed without any modifications.

Mr. Sirovetz made a motion, seconded by Mr. Eft, to adopt the proposal (Attachment Two-A14). The motion passed unanimously.

- p. Require Appointed Actuaries to Attest to Meeting Continuing Education (CE) Requirements and Participate in the CAS/SOA CE Review Procedures, if Requested (2020-12BWG) Effective Dec. 31, 2020.

Kris DeFrain (NAIC) stated that this proposal requests changes to the Property and Casualty Statement of Actuarial Opinion instructions to require appointed actuaries to meet the education requirements. Some interested party comments were received. Phil Vigliaturo, Casualty Actuarial and Statistical (C) Task Force chair, provided a statement to address the comments. Ms. DeFrain read the statement: “The annual statement instructions in this proposal is in response to the Casualty Actuarial and Statistical (C) Task Force’s continued competence charge, which originated from the Executive (EX) Committee and was adopted by the Property and Casualty Insurance (C) Committee in 2017. It was decided at a higher level than the Casualty Actuarial and Statistical (C) Task Force that this project be performed. The annual statement instructions merely lay the framework for the continuing education (CE) log.

The Casualty Actuarial and Statistical (C) Task Force asked for all of the professional organizations in the United States to participate in the discussion. The Casualty Actuarial Society (CAS) and the Society of Actuaries (SOA) agreed to participate. Most of the remaining comments address the actual CE log, which is not addressed in detail in the annual statement instructions, but instead is being discussed by the Task Force. That discussion does not belong to the Blanks (E) Working Group given the annual statement instructions are meant only to lay the framework for the CE log. The annual statement instructions do not include the detail about the CE log to be required by the CAS and SOA. Therefore, Mr. Vigliaturo asked the Blanks (E) Working Group to adopt the proposal without modification.

Shawna Ackerman (American Academy of Actuaries—Academy) stated that she respects the comments read and is limiting her comments to the framework. As was stated in its May 5 comment letter, the Academy believes it is not necessary as part of the framework because the certification is redundant to the instruction that the NAIC already provides, which requires the appointed actuary to state that he or she is qualified. Ms. Ackerman stated that this would cover all aspects of CE. She stated that secondly, with regards to the framework, the Academy is very concerned with qualifications as is the NAIC. She indicated that the Academy has existing tools that both attest to the qualifications of actuaries and track annual CE, and that it offers those tools again, as well as its help with the certification process, to meet the NAIC’s goals without developing something in addition to what is currently in existence. Mr. Garn stated that he appreciates the Academy’s comments. However, he said this

is an issue that should be more appropriately addressed by the Casualty Actuarial and Statistical (C) Task Force and not the Blanks (E) Working Group.

Mr. Hudson made a motion, seconded by Mr. Drutz, to adopt the proposal (Attachment Two-A15). The motion passed unanimously.

- q. Remove Line 24.04 from the General Interrogatories, Part 1 and Renumber Remaining Lines for Interrogatory Question 24. Modify Lines 24.05 and 24.06 to Require Reporting Amounts for Conforming and Nonconforming Collateral Programs (2020-13BWG) Effective Dec. 31, 2020.

Mr. Botsko stated that this proposal removes line 24.04 from the General Interrogatories, Part 1, and modifies line 24.05 and line 24.06 to require reporting amounts for conforming and nonconforming collateral programs. This affects all statement types. He stated that interrogatory question 24.05 and question 24.06 are completely dependent on the answer to question 24.04, which works for companies that have either all conforming or all nonconforming collateral programs. When a company has both, only the collateral amount of the conforming programs is captured. This proposal allows the capture of the amount of collateral for both conforming and nonconforming collateral programs when a company has both.

Mr. Botsko made a motion, seconded by Mr. Drutz, to adopt the modifications to the proposal. The motion passed unanimously. Mr. Botsko made a motion, seconded by Mr. Milquet, to adopt the modified proposal (Attachment Two-A16). The motion passed unanimously.

- r. Modify the Columns and Rows on the Blank Pages for the Long-Term Care Experience Reporting Forms 1 Through 5 and Make Appropriate Changes to the Instructions for Those Forms (2020-14BWG) Effective Dec. 31, 2020.

Mr. Kupferman, Long-Term Care Actuarial (B) Working Group chair, stated that about 15 years ago, the long-term care (LTC) reporting forms were developed, put into effect and have been reported every year. He stated that the Working Group was surveyed and found that there was very limited use of the current data. Around the same time, Mr. Kupferman received a request from one of the LTC executive committees asking for more meaningful data. Over a three-year period, the Working Group worked to develop changes to the forms that provided more information about stand-alone LTC and the newest version of the hybrid riders to be better able to respond to state insurance commissioners or media requests. Within this proposal, four of the five forms have been revised to accommodate those changes. The changes include separate reporting for individual, for group and for stand-alone policies by state. The Working Group believes this is a vast improvement over the current forms. The changes have been vetted by the Working Group, as well as the Health Actuarial (B) Task Force, and discussed with the America's Health Insurance Plans (AHIP) and the American Council of Life Insurers (ACLI).

Mr. Kupferman made a motion, seconded by Mr. Sirovets, to adopt the modifications to the proposal. The motion passed unanimously. Mr. Hudson made a motion, seconded by Schaefer, to adopt the modified proposal (Attachment Two-A17). The motion passed unanimously.

- s. Add A New Private Flood Insurance Supplement Collecting Residential and Commercial Private Flood Insurance Data and Revisions to the Credit Insurance Experience Exhibit (CIEE) to Collect Lender-Placed Flood Coverages (2020-15BWG) Effective Dec. 31, 2020.

Mr. Browning stated that this proposal adds a new supplement to collect private flood insurance data for residential and commercial private flood insurance and revises the Credit Insurance Experience Exhibit (CIEE) to collect lender-placed flood coverages. He stated that throughout 2019, the Property and Casualty Insurance (C) Committee discussed the need for more granular private flood insurance data. Currently, the only private flood data that exists on the Exhibit of Premiums and Losses (state page) does not distinguish between commercial and residential policies and, therefore, has limited utility. The NAIC reports on this data every year, but state insurance regulators and interested parties cannot get a true picture of the growth of the private residential flood market from the state page. For several years, state insurance regulators have worked on building the private flood market in their states so citizens can be better protected from flood risk. The Federal Emergency Management Agency (FEMA) has had a goal of doubling flood insurance, whether through the National Flood Insurance Program (NFIP) or private policies, and have asked the NAIC to collect more detailed private flood data. Mr. Browning stated that the Property and Casualty Insurance (C) Committee adopted this proposal in an attempt to help state insurance regulators better understand the true growth of the private flood market and the type of policies being written.

Mr. Browning stated that this proposal will separate residential from commercial, as well as capture stand-alone/endorsement and first-dollar/excess policy information. The revisions to the CIEE will allow for the collection of lender-placed flood coverages in order to get a more complete picture of the private flood insurance market. Interested parties have expressed

concern with reporting IBNR reserves. Therefore, some modifications have been made to the proposal that would split direct losses into losses paid and paid plus case reserves and case reserves. Similar changes were made to the defense and cost containment expense columns. Interested parties agreed with these changes.

Mr. Hudson made a motion, seconded by Ms. Doggett, to adopt the modifications to the proposal. The motion passed unanimously. Mr. Hudson made a motion, seconded by Ms. Doggett, to adopt the modified proposal (Attachment Two-A18). The motion passed unanimously.

- t. Modify Questions 3.1 and 3.2 of General Interrogatories Part 2 and Provide Instructions for the Questions (2020-16BWG) Effective Dec. 31, 2020.

Mr. Borrowman stated that the purpose of this proposal is to clarify capturing whether reporting entities have written participating policies in the current calendar year and reporting amount of premium written for both participating and non-participating policies. It modifies question 3.1 and question 3.2 of General Interrogatories Part 2 and provides instructions for the questions to clarify the intended reporting. Question 3.1 currently asks if participating policies are going to be disclosed if both participating and non-participating policies are written. This created a situation where a company that writes participating policies only did not need to answer the subsequent question, which was for the amount. He stated that this proposal removes the word “both” from the question so the amounts would have to be disclosed as well in question 3.2 any time participating policies are being written.

Mr. Borrowman made a motion, seconded by Mr. Sirovets, to adopt the proposal, including the friendly amendment (Attachment Two-A19). The motion passed unanimously.

- u. Adjust the AVR Presentation to Include Separate Lines for Each of the Expanded Bond Designation Categories (2020-17BWG) Effective Dec. 31, 2020.

Mr. Botsko stated that this proposal adjusts the asset valuation reserve (AVR) presentation to include separate lines for each of the expanded bond designation categories. He stated that the Blanks (E) Working Group and the NAIC Security Valuation Office (SVO) have adopted the 20 bond designations for 2020 reporting in the investment schedules and in the AVR. The reported designations will flow into the risk-based capital (RBC) formula but will not include factors. The current factor for designations 1–6 will remain in the RBC until an impact analysis can be done to confirm the new factors for the 20 designations. This proposal applies the same expanded presentation to the AVR as it is used to populate the life RBC formula.

Mr. Botsko made a motion, seconded by Milquet, to adopt the proposal (Attachment Two-A20). The motion passed unanimously.

- v. Clarify the Instructions to Indicate Which Funds Reported on Schedule D, Part 2, Section 2 (Annual Filing) and Schedules D, Part 3 and 4 (Quarterly Filing) Must Have NAIC Designation, NAIC Designation Modifier and SVO Administrative Symbol. Modify the Reference to the Purposes and Procedures Manual of the NAIC Investment Analysis Office Found in the Following Investment Instructions (2020-18BWG) Effective Dec. 31, 2020.

Charles Therriault (NAIC) stated that this proposal clarifies the instructions for reporting the NAIC designations, NAIC designation modifiers and SVO administrative symbols for fund investments reported on the common stock schedule. The symbols should only be used for securities reported in the line numbers specified in the proposal for mutual funds, unit investment trusts and closed-end trusts. Otherwise, these NAIC designation fields should not be reported. He stated that additional information was also added to reference where a list of these funds can be found on the SVO web page and how to receive the NAIC designations published in AVS+ per the instructions in the *Purposes and Procedures Manual of the NAIC Investment Analysis Office* (P&P Manual) on the compilation and publication of the SVO List of Investment Securities.

Mr. Hudson made a motion, seconded by Ms. Gosselin, to adopt the proposal including the editorial correction (Attachment Two-A21). The motion passed unanimously.

- w. Add a Code of “%” to the Code Column for All Investments Which have been Reported Schedule DA, Part 1 and Schedule E, Part 2 for More Than One Consecutive Year. Add Certification to the General Interrogatories, Part 1 Inclusion of These Investments on Schedule DA, Part 1 and Schedule E, Part 2 (2020-19BWG) Effective Dec. 31, 2020.

Mr. Bruggeman stated that the purpose of this proposal is to identify instances where cash equivalents and/or short-term investments, or substantially similar investments, remain on the applicable investment schedule for more than one reporting

period (i.e., reported as a short-term investment for more than one consecutive year due to the investment being re-underwritten and renewed). This proposal adds a code of “%” to the code column for all investments that have been reported on Schedule DA, Part 1, and Schedule E, Part 2, for more than one consecutive year. It adds a certification to the General Interrogatories, Part 1, questioning the inclusion of these investments on Schedule DA, Part 1, and Schedule E, Part 2.

This item was adopted by the Statutory Accounting Principles (E) Working Group on May 20, and it was noted that the disclosure reference in *SSAP No. 2R—Cash, Cash Equivalents, Drafts and Short-Term Investments* only included short-term investments. The Statutory Accounting Principles (E) Working Group is planning a subsequent agenda item to specifically include cash equivalents. Mr. Bruggeman stated that he agrees with proceeding with the current proposal with the adoption as planned, pending the adoption of the Schedule E, Part 2, reference by the Statutory Accounting Principles (E) Working Group. If the Statutory Accounting Principles (E) Working Group does not subsequently include the cash equivalents reference, then that will be noted as an editorial change and removed from the financial reporting instructions.

Interested parties suggested modifying this exposure to be consistent with the corresponding Statutory Accounting Principles (E) Working Group exposure by adding clarifying language to the instructions. For Schedule DA – Part 1, Column 2, on page 2 of the proposal, revise the % definition as follows: “Enter “%” in this column for all investments, except cash pooling structures and money market mutual funds, which have been reported on this schedule for more than one consecutive year.” Mr. Bruggeman indicated that this change is not being done because money market mutual funds not reported on the schedule and qualifying cash pools are to be reported on Schedule E, Part 2 as other cash equivalents. The suggestion for Schedule E – Part 2, column 3 on page 3 and page 5 of the portable document format (PDF) being revised to reference the “%” in this column for all investments, except cash pooling structures and money market mutual funds, which have been reported on this schedule for more than one consecutive quarter, but also to include the SSAP No. 2R reference.

Mr. Bruggeman made a motion, seconded by Mr. Hudson, to adopt the modifications to the proposal. The motion passed unanimously. Mr. Bruggeman made a motion, seconded by Mr. DiMemmo, to adopt the modified proposal pending the Statutory Accounting Principles (E) Working Group adoption for the Schedule E, Part 2, reporting (Attachment Two-A22). The motion passed unanimously.

- x. For Schedule D, Part 1, Add Code “9” to Column 23 – Collateral Type for Ground Lease Financing. Renumber Other” Code to 10 (2020-20BWG) Effective Dec. 31, 2020.

Mr. Bruggeman stated that during the 2019 Fall National Meeting, the Valuation of Securities (E) Task Force adopted an amendment to add ground lease financing transactions as a newly-defined asset class to the *Purposes and Procedures Manual of the NAIC Investment Analysis Office* (P&P Manual), effective Jan. 1, 2020, and referred such action to the Statutory Accounting Principles (E) Working Group for consideration. While an update was not required in the *Accounting Practices and Procedures Manual* (AP&P Manual), specific identification of such activities is warranted for analysis and reporting purposes. This proposal adds the following: for Schedule D, Part 1, add code “10” to column 26 – Collateral Type for ground lease financing. Renumber “Other” code to 11. Mr. Bruggeman stated that interested parties suggested an editorial change correcting the description references of the exposure for Schedule D, Part 1, to be code “10” rather than “9”; the column reference to be “26” rather than “23”; and the “Other” code to be “11” rather than “10”. These changes have been reflected in the proposal.

Mr. Bruggeman made a motion, seconded by Mr. Milquet, to adopt the proposal including the editorial correction (Attachment Two-A23). The motion passed unanimously.

- y. Add New Line 4.05 for Valuation Allowance for Mortgage Loans to the Summary Investment Schedule and Renumber Existing Line 4.05 to 4.06. Modify the Instructions to Include a Crosscheck for New Line 4.05 Back to Schedule B – Verification Between Years. Clarify the Instructions for 4.01-4.04 to Explicitly Show Crosschecking to Column 8 of Schedule B, Part 1 (2020-21BWG) Effective Dec. 31, 2020.

Mr. Bruggeman stated that the purpose of this schedule revision is to address that the amount reported on Schedule B, Part 1, column 8 excludes the valuation allowance, but the total reported for mortgage loans in the Summary Investment Schedule must tie to the asset page, which includes the valuation allowance. This change was adopted by the Statutory Accounting Principles (E) Working Group on May 20. This proposal adds a new line 4.05 for valuation allowance for mortgage loans to the Summary Investment Schedule and renumbers the existing line 4.05 to 4.06. It modifies the instructions to include a crosscheck back to Schedule B – Verification Between Years for the new line 4.05. He stated that the proposal clarifies the instructions for lines 4.01 through 4.04 to explicitly show crosschecking to column 8 of Schedule B, Part 1. Interested parties recommend changing the instructions on page 3 for “line 4.0506” to add the appropriate lines: “Sum of Lines 4.01 to 4.0405.” This has been reflected in the proposal.

Mr. Bruggeman made a motion, seconded by Mr. Sirovets, to adopt the proposal with the editorial correction (Attachment Two-A24). The motion passed unanimously.

- z. Modify the Instructions and Illustration for Note 3A and a New Note 3E with Instructions and Illustrations to be Data Captured. Modify the Blank and Instructions for Schedule D, Part 6, Sections 1 and 2 (2020-22BWG).

Mr. Bruggeman stated that this item is still exposed by the Statutory Accounting Principles (E) Working Group, with comments due May 29. It is recommended that the Blanks (E) Working Group defer this item until the Statutory Accounting Principles (E) Working Group reviews comments and takes an action.

Mr. Bruggeman made a motion, seconded by Mr. Hudson, to adopt the modifications to the proposal. The motion passed unanimously. Mr. Bruggeman made a motion, seconded by Mr. Hudson, to defer the modified proposal. The motion passed unanimously.

- aa. Add a Footnote to Exhibit 5 (Life/Fraternal & Health – Life Supplement) and Exhibit 3 Separate Accounts to Disclose Cases When a Mortality Risk is No Longer Present or a Significant Factor – i.e. Due to a Policyholder Electing a Payout Benefit (2020-23BWG) Effective Dec. 31, 2020.

Mr. Bruggeman stated that while this update did not result in a statutory accounting change, this footnote will disclose cases when a mortality risk is no longer present or a significant factor, i.e., due to a policyholder electing a payout benefit. This proposal adds a footnote to Exhibit 5 (life/fraternal & health – life supplement) and Exhibit 3 separate accounts. Interested parties recommend changes to the Exhibit 5 footnote. These revisions were reflected in the proposal.

Mr. Bruggeman made a motion, seconded by Mr. Sirovets, to adopt the modifications to the proposal. The motion passed unanimously. Mr. Bruggeman made a motion, seconded by Ms. Carter, to adopt the modified proposal (Attachment Two-A25). The motion passed unanimously.

3. Exposed Proposals

- a. Remove Questions 29, 30, 31 and 32 from the Supplemental Exhibits and Schedules Interrogatories. Renumber the Remaining Questions (2020-24BWG).

Ms. Frasier stated that this proposal makes changes to the Supplemental Exhibits and Schedules Interrogatories for the 2021 annual filing. There are four certifications related to business subject to *Actuarial Guideline XLIII—CARVM for Variable Annuities* (AG 43) being provided in the Principles-Based Reserve Actuarial Report as required by VM-31. The proposal removes questions 29, 30, 31 and 32 referencing these separate certifications.

Hearing no objection, the proposal was exposed for a 60-day public comment period ending July 28.

- b. Add a New Column 5 to the Blank for Schedule T with Instructions to Specifically Capture the CHIP Premium. Existing Columns After the New Column 5 will be Renumbered (2020-25BWG).

Mr. Garn stated that this proposal is intended to assist in identifying the Children’s Health Insurance Program (CHIP) premiums as it relates to guaranty fund assessments. This proposal adds a new column to Schedule T with instructions to specifically capture the CHIP premium.

Hearing no objection, the proposal was exposed for a 60-day public comment period ending July 28.

- c. Add a New Column 5 to Schedule DB, Part D, Section 1 and Renumber the Remaining Columns. Add Instruction for the New Column 5. Add the Column Reference to Column 7 and Adjust Other Column References in Crosschecks. Correct Column References for this Schedule on the Liability Page, Asset Page and Schedule DB Verification. Modify Instruction Language for the Disclosure Note 8A(8) (2020-26BWG).

Mr. Bruggeman stated that the purpose of this proposal is to reflect on Schedule DB, Part D, Section 1, and the Notes to Financial Statement disclosure changes to *SSAP No. 97—Investments in Subsidiary, Controlled and Affiliated Entities* being considered by the Statutory Accounting Principles (E) Working Group. This issue pertains to financing derivatives and would reflect premium due/owed for these derivative transactions to be factored into the “counterparty risk” for RBC purposes.

Hearing no objection, the proposal was exposed for a 60-day public comment period ending July 28.

4. Adopted the Editorial Listing

Mr. Hudson made a motion, seconded by Mr. Snow, to adopt the editorial listing (Attachment Two-A26). The motion passed unanimously.

5. Electronic Blanks and Instructions Publications

Mr. Garn stated that in order to continue to provide the blanks and instructions to customers during the current remote work situation, the 2019 annual and 2020 quarterly blanks and instructions have been produced in electronic format using the same Bookshelf product being used for the electronic AP&P Manual. He stated that the NAIC products web page notes that: “New in April 2020 – the Annual Statement Instructions for Data Year 2019 and the Quarterly Statement Instructions for Data Year 2020 will now be offered as individual PDFs via an online subscription service (OSS). This new subscription service provides access to the published version of the publications. Subscriptions are specific to an individual user and access to the platform requires a redemption code, which will be provided via email following verification of the purchase.” Mr. Garn stated that customers will need to contact the NAIC publications department for a subscription.

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

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NAIC BLANKS (E) WORKING GROUP

Blanks Agenda Item Submission Form

<p style="text-align: right;">DATE: <u>03/30/2020</u></p> <p>CONTACT PERSON: <u>Pat Allison</u></p> <p>TELEPHONE: <u>816-783-8528</u></p> <p>EMAIL ADDRESS: <u>pallison@naic.org</u></p> <p>ON BEHALF OF: <u>LATF</u></p> <p>NAME: <u>Mike Boerner, Chair</u></p> <p>TITLE: _____</p> <p>AFFILIATION: _____</p> <p>ADDRESS: _____</p>	<p style="text-align: center;">FOR NAIC USE ONLY</p> <p>Agenda Item # <u>2020-24BWG MOD</u></p> <p>Year <u>2021</u></p> <p>Changes to Existing Reporting [X]</p> <p>New Reporting Requirement []</p> <hr/> <p style="text-align: center;">REVIEWED FOR ACCOUNTING PRACTICES AND PROCEDURES IMPACT</p> <p>No Impact [X]</p> <p>Modifies Required Disclosure []</p> <hr/> <p style="text-align: center;">DISPOSITION</p> <p>[] Rejected For Public Comment</p> <p>[] Referred To Another NAIC Group</p> <p>[X] 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 checked="" 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 type="checkbox"/> Property/Casualty | <input type="checkbox"/> Protected Cell | <input type="checkbox"/> Other _____ |
| <input type="checkbox"/> Health | <input type="checkbox"/> Health (Life Supplement) | |

Anticipated Effective Date: Annual 2021

IDENTIFICATION OF ITEM(S) TO CHANGE

Remove questions 29,30, 31 and 32 from the Supplemental Exhibits and Schedules Interrogatories. Renumber the remaining questions. Remove the instructions related to these actuarial filings.

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

Certifications for business subject to Actuarial Guideline XLIII will be provided in the PBR Actuarial Report as required by VM-31.

NAIC STAFF COMMENTS

Comment on Effective Reporting Date: _____

Other Comments:

** This section must be completed on all forms.

ANNUAL STATEMENT BLANK – LIFE/FRATERNAL

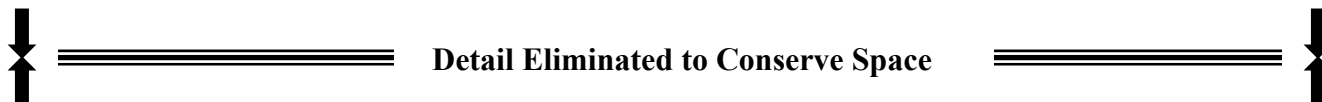
SUPPLEMENTAL EXHIBITS AND SCHEDULES
INTERROGATORIES

The following supplemental reports are required to be filed as part of your statement filing unless specifically waived by the domiciliary state. However, in the event that your domiciliary state waives the filing requirement, your response of **WAIVED** to the specific interrogatory will be accepted in lieu of filing a "NONE" report and a bar code will be printed below. If the supplement is required of your company but is not being filed for whatever reason enter **SEE EXPLANATION** and provide an explanation following the interrogatory questions.

Responses
Responses

MARCH FILING

- 1. Will the Supplemental Compensation Exhibit be filed with the state of domicile by March 1?
- 2. Will the confidential Risk-based Capital Report be filed with the NAIC by March 1?
- 3. Will the confidential Risk-based Capital Report be filed with the state of domicile, if required, by March 1?
- 4. Will an actuarial opinion be filed by March 1?



Detail Eliminated to Conserve Space

SUPPLEMENTAL EXHIBITS AND SCHEDULES
INTERROGATORIES

- 26. Will the C-3 RBC Certifications required under C-3 Phase II be filed with the state of domicile and electronically with the NAIC by March 1?
- 27. Will the Actuarial Certifications Related to Annuity Nonforfeiture Ongoing Compliance for Equity Indexed Annuities be filed with the state of domicile and electronically with the NAIC by March 1?
- 28. Will the actuarial opinion required by the Modified Guaranteed Annuity Model Regulation be filed with the state of domicile and electronically with the NAIC by March 1?
- ~~29. Will the Actuarial Certifications Related to Hedging required by Actuarial Guideline XLIII be filed with the state of domicile and electronically with the NAIC by March 1?~~
- ~~30. Will the Financial Officer Certification Related to Clearly Defined Hedging Strategy required by Actuarial Guideline XLIII be filed with the state of domicile and electronically with the NAIC by March 1?~~
- ~~31. Will the Management Certification That the Valuation Reflects Management's Intent required by Actuarial Guideline XLIII be filed with the state of domicile and electronically with the NAIC by March 1?~~
- ~~32. Will the Actuarial Certification Related to the Reserves required by Actuarial Guideline XLIII be filed with the state of domicile and electronically with the NAIC by March 1?~~
- 3329. Will the Actuarial Certification regarding the use of 2001 Preferred Class Tables required by the Model Regulation Permitting the Recognition of Preferred Mortality Tables for Use in Determining Minimum Reserve Liabilities be filed with the state of domicile and electronically with the NAIC by March 1?
- 3430. Will the Workers' Compensation Carve-Out Supplement be filed by March 1? (Not applicable to fraternal benefit societies)
- 3531. Will Supplemental Schedule O be filed with the state of domicile and the NAIC by March 1?
- 3632. Will the Medicare Part D Coverage Supplement be filed with the state of domicile and the NAIC by March 1?
- 3733. Will an approval from the reporting entity's state of domicile for relief related to the five-year rotation requirement for lead audit partner be filed electronically with the NAIC by March 1?
- 3834. Will an approval from the reporting entity's state of domicile for relief related to the one-year cooling off period for independent CPA be filed electronically with the NAIC by March 1?
- 3935. Will an approval from the reporting entity's state of domicile for relief related to the Requirements for Audit Committees be filed electronically with the NAIC by March 1?
- 4036. Will the VM-20 Reserves Supplement be filed with the state of domicile and the NAIC by March 1?

APRIL FILING

- | ~~4437.~~ Will the confidential Regulatory Asset Adequacy Issues Summary (RAAIS) required by the Valuation Manual be filed with the state of domicile by April 1?
- | ~~4238.~~ Will the Long-Term Care Experience Reporting Forms be filed with the state of domicile and the NAIC by April 1?
- | ~~4339.~~ Will the Credit Insurance Experience Exhibit be filed with the state of domicile and the NAIC by April 1? (Not applicable to fraternal benefit societies)
- | ~~4440.~~ Will the Accident and Health Policy Experience Exhibit be filed by April 1?
- | ~~4541.~~ Will the Supplemental Health Care Exhibit (Parts 1, 2 and 3) be filed with the state of domicile and the NAIC by April 1?
- | ~~4642.~~ Will the regulator only (non-public) Supplemental Health Care Exhibit's Allocation Report be filed with the state of domicile and the NAIC by April 1?
- | ~~4743.~~ Will the confidential Actuarial Memorandum required by Actuarial Guideline XXXVIII 8D be filed with the state of domicile by April 30?
- | ~~4844.~~ Will the Supplemental Term and Universal Life Insurance Reinsurance Exhibit be filed with the state of domicile and the NAIC by April 1?
- | ~~4945.~~ Will the Variable Annuities Supplement be filed with the state of domicile and the NAIC by April 1?
- | ~~5046.~~ Will the confidential Executive Summary of the PBR Actuarial Report be filed with the state of domicile by April 1?
- | ~~5147.~~ Will the confidential Life Summary of the PBR Actuarial Report be filed with the state of domicile by April 1?
- | ~~5248.~~ Will the confidential Variable Annuities Summary of the PBR Actuarial Report be filed with the state of domicile by April 1?

AUGUST FILING

- | ~~5349.~~ Will Management's Report of Internal Control Over Financial Reporting be filed with the state of domicile by August 1?

Explanation:

Bar code:

ANNUAL STATEMENT INSTRUCTIONS – LIFE/FRATERNAL



Detail Eliminated to Conserve Space



**ACTUARIAL CERTIFICATIONS RELATED TO HEDGING
REQUIRED BY ACTUARIAL GUIDELINE XLIII**

For all reporting entities that are required to submit an Actuarial Certification related to hedging required by Actuarial Guideline XLIII.

**FINANCIAL OFFICER CERTIFICATION RELATED TO CLEARLY DEFINED HEDGING STRATEGY
REQUIRED BY ACTUARIAL GUIDELINE XLIII**

For all reporting entities that are required to submit a certification by a financial officer related to clearly defined hedging strategy required by Actuarial Guideline XLIII.

**MANAGEMENT CERTIFICATION THAT THE VALUATION REFLECTS MANAGEMENT'S INTENT
REQUIRED BY ACTUARIAL GUIDELINE XLIII**

For all reporting entities that are required to submit a certification by a management required by Actuarial Guideline XLIII.

**ACTUARIAL CERTIFICATION RELATED TO THE RESERVES
REQUIRED BY ACTUARIAL GUIDELINE XLIII**

For all reporting entities that are required to submit an actuarial certification of reserves required by Actuarial Guideline XLIII.

**ACTUARIAL CERTIFICATION RELATED TO THE USE OF 2001 PREFERRED CLASS TABLES
REQUIRED BY THE MODEL REGULATION PERMITTING THE RECOGNITION OF PREFERRED
MORTALITY TABLES FOR USE IN DETERMINING MINIMUM RESERVE LIABILITIES**

For all reporting entities that use the 2001 Preferred Class Tables permitted by the *Model Regulation Permitting the Recognition of Preferred Mortality Tables for Use in Determining Minimum Reserve Liabilities* (#815).



Detail Eliminated to Conserve Space



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NAIC BLANKS (E) WORKING GROUP

Blanks Agenda Item Submission Form

<p style="text-align: right;">DATE: <u>04/09/2020</u></p> <p>CONTACT PERSON: _____</p> <p>TELEPHONE: _____</p> <p>EMAIL ADDRESS: _____</p> <p>ON BEHALF OF: _____</p> <p>NAME: <u>Jacob W. Garn</u></p> <p>TITLE: <u>Chair, Blanks Working Group</u></p> <p>AFFILIATION: _____</p> <p>ADDRESS: _____</p>	<p style="text-align: center;"><u>FOR NAIC USE ONLY</u></p> <p>Agenda Item # <u>2020-25BWG</u></p> <p>Year <u>2021</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;"><u>REVIEWED FOR ACCOUNTING PRACTICES AND PROCEDURES IMPACT</u></p> <p>No Impact <input checked="" type="checkbox"/> [X]</p> <p>Modifies Required Disclosure <input type="checkbox"/> []</p> <hr/> <p style="text-align: center;"><u>DISPOSITION</u></p> <p><input type="checkbox"/> [] Rejected For Public Comment</p> <p><input type="checkbox"/> [] Referred To Another NAIC Group</p> <p><input checked="" type="checkbox"/> [X] 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

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

Anticipated Effective Date: 1st Quarter 2021

IDENTIFICATION OF ITEM(S) TO CHANGE

Add new Column 5 to the blank for Schedule T with instructions to specifically capture the CHIP premium. Existing columns after the new Column 5 will be renumbered.

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

To assist regulators in identifying CHIPs/SCHIPs plan premiums associated with the Federal/State partnership created by Title XXI of the Social Security Act as it relates to guaranty fund assessments.

NAIC STAFF COMMENTS

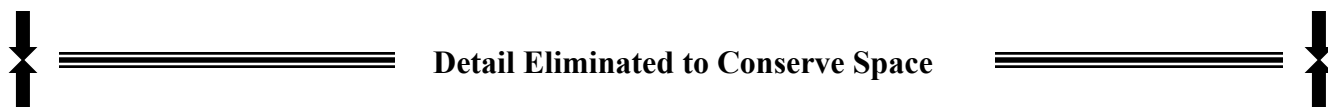
Comment on Effective Reporting Date: _____

Other Comments:

** This section must be completed on all forms.

Revised 7/18/2018

QUARTERLY INSTRUCTIONS - HEALTH

SCHEDULE T – PREMIUMS AND OTHER CONSIDERATIONS**CURRENT YEAR TO DATE – ALLOCATED BY STATES AND TERRITORIES****Detail Eliminated to Conserve Space**

Columns 2
thru 910

– Direct Business Only Year to Date

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

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

Column 1

– Active Status

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

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

Column 2

– Accident and Health Premiums

Include: Policies providing stand-alone Medicare Part D Prescription Drug Coverage.

Exclude: Premiums reported in Columns 3 through 7-8 and Column 910.

Policies providing Medicare Part D Prescription Drug Coverage through a Medicare Advantage product.

Column 3

– Medicare Title XVIII

Include: Policies providing Medicare Part D Prescription Drug Coverage through a Medicare Advantage product.

Exclude: Policies providing stand-alone Medicare Part D Prescription Drug Coverage.

Column 5

– CHIP Title XXI

Policies issued in association with the Federal/State partnership created by Title XXI of the Social Security Act.

Column ~~56~~ – Federal Employees Health Benefits Program Premiums

Include: Premiums allocable to the Federal Employees Health Benefits Program that are exempted from state taxes or other fees by Section 8909(f)(1) of Title 5 of the United States Code.

Column ~~67~~ – Life and Annuity Premiums and Other Considerations

Report premiums for life insurance and all supplemental benefits attached to life contracts, allocated annuity considerations for contracts that incorporate any mortality or morbidity risk, unallocated annuity considerations and other unallocated deposits which incorporate any mortality or morbidity risk.

Column ~~78~~ – Property/Casualty Premiums

Include: Premiums for property/casualty insurance business.

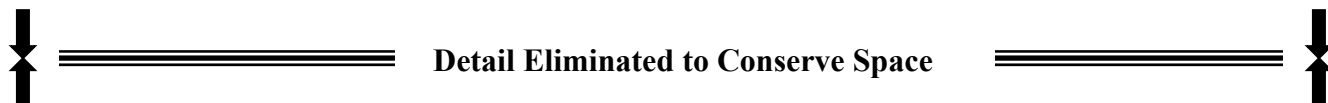
Column ~~910~~ – Deposit Type Contracts

Report deposits and other amounts for contracts without any mortality or morbidity risk. Include deposits for guaranteed investment contracts and immediate annuities without life contingencies.

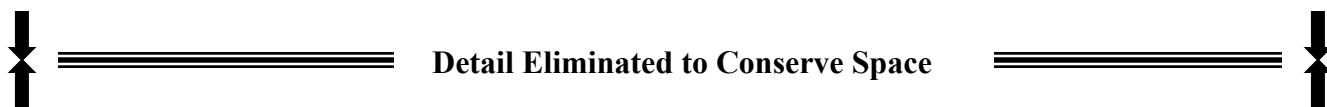
**** Column ~~10-11~~ will be electronic only ****

Column ~~1011~~ – Branch Operations Indicator

Include the indicator “B” if any direct premium in the alien jurisdiction is written via branch operations. If the premium in the jurisdiction represents both branch operations and other direct business (e.g., the policyholder or group member residence changed to that jurisdiction), then indicate “B.” If there are no branch operations in the jurisdiction, then leave blank. The definition of “branch operations” is the definition used by the reporting entity’s state of domicile.


Detail Eliminated to Conserve Space

ANNUAL INSTRUCTIONS - HEALTH

SCHEDULE T – PREMIUMS AND OTHER CONSIDERATIONS**ALLOCATED BY STATES AND TERRITORIES****Detail Eliminated to Conserve Space**

Column 1 – Active Status

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

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

Column 2 – Accident and Health Premiums

Include: Policies providing stand alone Medicare Part D Prescription Drug Coverage.

Exclude: Premiums reported in Column 3 through 7-8 and Column 9-10.

Policies providing Medicare Part D Prescription Drug Coverage through a Medicare Advantage product.

Column 3 – Medicare Title XVIII

Include: Policies providing Medicare Part D Prescription Drug Coverage through a Medicare Advantage product.

Exclude: Policies providing stand alone Medicare Part D Prescription Drug Coverage.

Column 5 – CHIP Title XXI

Policies issued in association with the Federal/State partnership created by Title XXI of the Social Security Act.

Column 56 – Federal Employees Health Benefits Plan Premiums

Include: Premiums allocable to the Federal Employees Health Benefits Plan that are exempted from state taxes or other fees by Section 8909(f)(1) of Title 5 of the United States Code.

Column ~~6~~7 – Life and Annuity Premiums and Other Considerations

Report premiums for life insurance and all supplemental benefits attached to life contracts, allocated annuity considerations for contracts that incorporate any mortality or morbidity risk, unallocated annuity considerations and other unallocated deposits which incorporate any mortality or morbidity risk.

Column ~~7~~8 – Property/Casualty Premiums

Include: Premiums for property/casualty insurance business.

Column ~~9~~10 – Deposit-Type Contracts

Report deposits and other amounts for contracts without any mortality or morbidity risk. Include deposits for guaranteed investment contracts and immediate annuities without life contingencies.

**** Column ~~10~~11 will be electronic only ****

Column ~~10~~11 – Branch Operations Indicator

Include the indicator “B” if any direct premium in the alien jurisdiction is written via branch operations. If the premium in the jurisdiction represents both branch operations and other direct business (e.g., the policyholder or group member residence changed to that jurisdiction), then indicate “B.” If there are no branch operations in the jurisdiction, then leave blank. The definition of “branch operations” is the definition used by the reporting entity’s state of domicile.



Line 60 – Reporting Entity Contributions for Employee Benefit Plans

Report the reporting entity’s share of costs for employee benefit plans. Exclude any premiums paid by employees; these should be allocated to the states as above.

Line 61 – Total (Direct Business)

The sum of Column 2, 3, 4, 5, ~~6~~7 and ~~7~~8, Line 61 should equal the Underwriting and Investment Exhibit, Part 1, Column 1, Line 12.



QUARTERLY BLANK - HEALTH

SCHEDULE T – PREMIUMS AND OTHER CONSIDERATIONS
Current Year to Date – Allocated by States and Territories

State, Etc.	1 Active Status (a)	Direct Business Only								
		2 Accident & Health Premiums	3 Medicare Title XVIII	4 Medicaid Title XIX	5 CHIP Title XXI	6 Federal Employees Health Benefits Program Premiums	7 Life & Annuity Premiums & Other Considerations	8 Property/Casualty Premiums	9 Total Columns 2 Through 8	10 Deposit-Type Contracts
1. Alabama.....AL										
2. Alaska.....AK										
3. Arizona.....AZ										
4. Arkansas.....AR										
5. California.....CA										
6. Colorado.....CO										
7. Connecticut.....CT										
8. Delaware.....DE										
9. Dist. Columbia.....DC										
10. Florida.....FL										
11. Georgia.....GA										
12. Hawaii.....HI										
13. Idaho.....ID										
14. Illinois.....IL										
15. Indiana.....IN										
16. Iowa.....IA										
17. Kansas.....KS										
18. Kentucky.....KY										
19. Louisiana.....LA										
20. Maine.....ME										
21. Maryland.....MD										
22. Massachusetts.....MA										
23. Michigan.....MI										
24. Minnesota.....MN										
25. Mississippi.....MS										
26. Missouri.....MO										
27. Montana.....MT										
28. Nebraska.....NE										
29. Nevada.....NV										
30. New Hampshire.....NH										
31. New Jersey.....NJ										
32. New Mexico.....NM										
33. New York.....NY										
34. North Carolina.....NC										
35. North Dakota.....ND										
36. Ohio.....OH										
37. Oklahoma.....OK										
38. Oregon.....OR										
39. Pennsylvania.....PA										
40. Rhode Island.....RI										
41. South Carolina.....SC										
42. South Dakota.....SD										
43. Tennessee.....TN										
44. Texas.....TX										
45. Utah.....UT										
46. Vermont.....VT										
47. Virginia.....VA										
48. Washington.....WA										
49. West Virginia.....WV										
50. Wisconsin.....WI										
51. Wyoming.....WY										
52. American Samoa.....AS										
53. Guam.....GU										
54. Puerto Rico.....PR										
55. U.S. Virgin Islands.....VI										
56. Northern Mariana Islands.....MP										
57. Canada.....CAN	XXX									
58. Aggregate other alien...OT	XXX									
59. Subtotal.....										
60. Reporting entity contributions for Employee Benefit Plans...	XXX XXX									
61. Total (Direct Business)										
DETAILS OF WRITE-INS										
58001.....	XXX									
58002.....	XXX									
58003.....	XXX									
58998. Summary of remaining write-ins for Line 58 from overflow page.....	XXX									
58999. Totals (Lines 58001 through 58003 plus 58998) (Line 58 above)	XXX									

(a) Active Status Counts:

- L – Licensed or Chartered - Licensed insurance carrier or domiciled RRG.....
- E – Eligible - Reporting entities eligible or approved to write surplus lines in the state.....
- N – None of the above - Not allowed to write business in the state.....
- R – Registered - Non-domiciled RRGs.....
- Q – Qualified - Qualified or accredited reinsurer.....

ANNUAL BLANK - HEALTH

SCHEDULE T – PREMIUMS AND OTHER CONSIDERATIONS
Allocated by States and Territories

State, Etc.	1 Active Status (a)	Direct Business Only								
		2 Accident & Health Premiums	3 Medicare Title XVIII	4 Medicaid Title XIX	5 CHIP Title XXI	6 Federal Employees Health Benefits Program Premiums	7 Life & Annuity Premiums & Other Considerations	8 Property/Casualty Premiums	9 Total Columns 2 Through 8	10 Deposit-Type Contracts
1. Alabama.....AL										
2. Alaska.....AK										
3. Arizona.....AZ										
4. Arkansas.....AR										
5. California.....CA										
6. Colorado.....CO										
7. Connecticut.....CT										
8. Delaware.....DE										
9. Dist. Columbia.....DC										
10. Florida.....FL										
11. Georgia.....GA										
12. Hawaii.....HI										
13. Idaho.....ID										
14. Illinois.....IL										
15. Indiana.....IN										
16. Iowa.....IA										
17. Kansas.....KS										
18. Kentucky.....KY										
19. Louisiana.....LA										
20. Maine.....ME										
21. Maryland.....MD										
22. Massachusetts.....MA										
23. Michigan.....MI										
24. Minnesota.....MN										
25. Mississippi.....MS										
26. Missouri.....MO										
27. Montana.....MT										
28. Nebraska.....NE										
29. Nevada.....NV										
30. New Hampshire.....NH										
31. New Jersey.....NJ										
32. New Mexico.....NM										
33. New York.....NY										
34. North Carolina.....NC										
35. North Dakota.....ND										
36. Ohio.....OH										
37. Oklahoma.....OK										
38. Oregon.....OR										
39. Pennsylvania.....PA										
40. Rhode Island.....RI										
41. South Carolina.....SC										
42. South Dakota.....SD										
43. Tennessee.....TN										
44. Texas.....TX										
45. Utah.....UT										
46. Vermont.....VT										
47. Virginia.....VA										
48. Washington.....WA										
49. West Virginia.....WV										
50. Wisconsin.....WI										
51. Wyoming.....WY										
52. American Samoa.....AS										
53. Guam.....GU										
54. Puerto Rico.....PR										
55. U.S. Virgin Islands.....VI										
56. Northern Mariana Islands.....MP										
57. Canada.....CAN	XXX									
58. Aggregate other alien...OT	XXX									
59. Subtotal.....										
60. Reporting entity contributions for Employee Benefit Plans...	XXX									
61. Total (Direct Business)	XXX									
DETAILS OF WRITE-INS										
58001.....	XXX									
58002.....	XXX									
58003.....	XXX									
58998. Summary of remaining write-ins for Line 58 from overflow page.....	XXX									
58999. Totals (Lines 58001 through 58003 plus 58998) (Line 58 above)	XXX									

(a) Active Status Counts:

- L – Licensed or Chartered - Licensed insurance carrier or domiciled RRG.....
- E – Eligible - Reporting entities eligible or approved to write surplus lines in the state.....
- N – None of the above - Not allowed to write business in the state.....
- R – Registered - Non-domiciled RRGs.....
- Q – Qualified - Qualified or accredited reinsurer.....

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

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NAIC BLANKS (E) WORKING GROUP

Blanks Agenda Item Submission Form

<p style="text-align: right;">DATE: <u>05/11/2020</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., 3rd Fl., Ste. 300</u> <u>Columbus, OH 43215</u></p>	<p style="text-align: center;">FOR NAIC USE ONLY</p> <p>Agenda Item # <u>2020-26BWG MOD</u></p> <p>Year <u>2021</u></p> <p>Changes to Existing Reporting [X]</p> <p>New Reporting Requirement []</p> <hr/> <p style="text-align: center;">REVIEWED FOR ACCOUNTING PRACTICES AND PROCEDURES IMPACT</p> <p>No Impact [X]</p> <p>Modifies Required Disclosure []</p> <hr/> <p style="text-align: center;">DISPOSITION</p> <p>[] Rejected For Public Comment</p> <p>[] Referred To Another NAIC Group</p> <p>[X] 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 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 checked="" type="checkbox"/> Protected Cell | <input type="checkbox"/> Other _____ |
| <input checked="" type="checkbox"/> Health | <input type="checkbox"/> Health (Life Supplement) | |

Anticipated Effective Date: 1st Quarter 2021

IDENTIFICATION OF ITEM(S) TO CHANGE

Add a new Column 5 to Schedule DB, Part D, Section 1 and renumber the remaining columns. Add instruction for the new Column 5, add the column reference to Column 7 and adjust other column references in crosschecks. Also correct column references for this schedule on the Liability Page, Asset Page and Schedule DB Verification. Modify instruction language for the disclosure Note 8A(8).

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

The purpose of this proposal is to reflect on Schedule DB, Part D, Section 1 and the Notes to Financial Statement disclosure changes to *SSAP No. 86—Derivatives* adopted by Statutory Accounting Principles (E) Working Group (SAPWG)

NAIC STAFF COMMENTS

Comment on Effective Reporting Date: _____

Other Comments:

** This section must be completed on all forms.

Revised 7/18/2018

ANNUAL STATEMENT INSTRUCTIONS – LIFE/FRATERNAL, HEALTH, PROPERTY AND TITLE

SCHEDULE DB – PART D – SECTION 1COUNTERPARTY EXPOSURE FOR DERIVATIVE INSTRUMENTS OPEN
DECEMBER 31 OF CURRENT YEAR

Detail Eliminated to Conserve Space

Column 4 – Fair Value of Acceptable Collateral

Leave blank for the aggregate reporting of Exchange-Traded Derivatives (Line 0199999999).

For OTC counterparties, show the Fair Value of acceptable collateral pledged by the counterparty.

For central clearinghouses, this amount would be the net positive variation margin received by the reporting entity.

“Acceptable collateral” means cash, cash equivalents, securities issued or guaranteed by the United States or Canadian governments or their government-sponsored enterprises, letters of credit, publicly traded obligations designated 1 by the SVO, government money market mutual funds, and such other items as may be defined as acceptable collateral in the *Purposes and Procedures Manual of the NAIC Investment Analysis Office*. For purposes of this definition, the term “letter of credit” means a clean, irrevocable and unconditional letter of credit issued or confirmed by, and payable and presentable at, a financial institution on the list of financial institutions meeting the standards for issuing such letter of credit published pursuant to the *Purposes and Procedures Manual of the NAIC Investment Analysis Office*. The letter of credit must have an expiration date beyond the term of the subject transaction.

Column 5 – Present Value of Financing Premium

Report the present value of the amount owed by the reporting entity (as a positive) and the amount due to the reporting entity (as a negative) representing derivative financing premiums. See SSAP No. 86—*Derivatives*.

For Columns ~~5~~6 and ~~6~~7, Book/Adjusted Carrying Values that are debit balances on the balance sheet are positive numbers; those that are credit balances are negative numbers.

Column ~~5~~6 – Contracts with Book/Adjusted Carrying Value > 0 (i.e., debit balance on balance sheet)

On the first line, show the aggregate sum for exchange traded derivatives that have a positive Book/Adjusted Carrying Value.

For futures, this equals the sum of the positive cumulative variation margin for highly effective futures (Part B, Section 1, Column 15), plus the sum of the ending balance of all cash deposits with brokers (Part B, Section 1, Broker Name/Net Cash Deposits Footnote – Ending Cash Balance).

On subsequent lines, show the sum of the Book/Adjusted Carrying Values of all derivative instruments with the counterparty or central clearinghouse that have a positive statement value.

Column ~~6~~7 – Contracts with Book/Adjusted Carrying Value < 0 (i.e., credit balance on balance sheet)

On the first line, show the sum of the statement values in parentheses () of all exchange traded derivatives that have a negative Book/Adjusted Carrying Value.

For futures, this equals the sum of the negative cumulative variation margin for highly effective futures (Part B, Section 1, Column 15).

On subsequent lines, show the sum of the Book/Adjusted Carrying Values in parentheses () of all derivative instruments with the counterparty or central clearinghouse that have a negative Book/Adjusted Carrying Value.

Column ~~7~~8 – Exposure Net of Collateral (Book/Adjusted Carrying Value)

For the aggregate reporting of Exchange-Traded Derivatives (Line 0199999999), show the amount in Column ~~5~~6.

For OTC counterparties, if no master agreement is in place, show the sum of the Book/Adjusted Carrying Values of all derivative instruments with the counterparty that has a positive Book/Adjusted Carrying Value, less any Acceptable Collateral and Present Value of Financing Premiums (Column ~~5~~6 – Column ~~4~~ – Column ~~5~~).

For OTC counterparties with a master agreement in place and central clearinghouses, show the net sum of the Book/Adjusted Carrying Values of all derivative instruments, less any acceptable collateral and present value of financing premiums (Column ~~5~~6 + Column ~~6~~7 – Column ~~4~~ – Column ~~5~~).

This amount should not be less than zero.

For Columns ~~8~~9 and ~~9~~10, market values that would be debit balances on the balance sheet are positive numbers; those that would be credit balances are negative numbers.

Column ~~8~~9 – Contracts with Fair Value > 0 (i.e., debit balance on the balance sheet)

Show the sum of the market values of all derivative instruments that have a positive market value.

Column ~~9~~10 – Contracts with Fair Value < 0 (i.e., credit balance on the balance sheet)

Show the sum of the market values in parentheses () of all derivative instruments that have a negative market value.

Column ~~10~~11 – Exposure Net of Collateral (Fair Value)

For the aggregate reporting of Exchange-Traded Derivatives (Line 0199999999), show the amounts in Column ~~8~~9.

For OTC counterparties, if no master agreement is in place, show the sum of the market values of all derivative instruments with the counterparty that has a positive market value, less any acceptable collateral (Column ~~8~~9 – Column 4).

For OTC counterparties with a master agreement in place, exchange-traded derivatives and central clearinghouses show the net sum of the market values of all derivative instruments, less any acceptable collateral (Column ~~8~~9 + Column ~~9~~10 – Column 4).

This amount should not be less than zero.

Column ~~4~~12 – Potential Exposure

Show the potential exposure for Parts A and B for Exchange-Traded Derivatives in aggregate (Line 0199999999) and for each OTC counterparty and central clearinghouse.

Column ~~4~~13 – Off-Balance Sheet Exposure

For Exchange-Traded Derivatives (Line 0199999999), show Column ~~4~~12.

For central clearinghouses:

Show [Column ~~5~~6 + Column ~~6~~7 – Column 4 + Column ~~4~~12] – Column ~~7~~8 but not less than zero.

For OTC counterparties:

If Column 2 = yes; show [Column ~~5~~6 + Column ~~6~~7 – Column 4 – ~~Column 5~~ + Column ~~4~~12] – Column ~~7~~8 but not less than zero.

If Column 2 = no; show Column ~~4~~12.

Optional: If there is no master netting agreement, companies may still encounter double-counting in cases where a premium is received for an off-balance sheet derivative transaction, such as an interest rate swap. In such cases, report “no” in Column 2 and calculate off-balance sheet exposure on a contract-by-contract basis using the first formula.

**** Column ~~13~~14 will be electronic only. ****

Column ~~4~~14 – Legal Entity Identifier (LEI)

Provide the 20-character Legal Entity Identifier (LEI) for any counterparty as assigned by a designated Local Operating Unit. If no LEI number has been assigned, leave blank.

SCHEDULE DB – VERIFICATION**BOOK/ADJUSTED CARRYING VALUE, FAIR VALUE AND POTENTIAL EXPOSURE OF DERIVATIVES**

The purpose of this schedule is to verify the amounts reported in each individual derivative schedule (Schedule DB, Part A, Section 1 and Schedule DB, Part B, Section 1) against those reported in the Counterparty Exposure schedule (Schedule DB, Part D).

BOOK/ADJUSTED CARRYING VALUE CHECK

- Line 1 – Total Book/Adjusted Carrying Value of all derivatives found on Schedule DB, Part A, Section 1, Column 14.
- Line 2 – Cumulative Variation Margin of highly effective derivatives found on Schedule DB, Part B, Section 1, Column 15 plus Total Ending Cash Balance found on Schedule DB, Part B, Section 1, Broker Name/Net Cash Deposits Footnote.
- Line 3 – Grand Total of Book/Adjusted Carrying Value from individual schedules (Lines 1 + 2).
- | Line 4 – Total of all positive Book/Adjusted Carrying Value found on Schedule DB, Part D, Section 1, Column ~~5~~6.
- | Line 5 – Total of all negative Book/Adjusted Carrying Value found on Schedule DB, Part D, Section 1, Column ~~6~~7.
- Line 6 – Grand Total Check for Book/Adjusted Carrying Value (Lines 3 – 4 – 5).

FAIR VALUE CHECK

- Line 7 – Total Fair Value of all derivatives found on Schedule DB, Part A, Section 1, Column 16.
- Line 8 – Total Fair Value of futures contracts found on Schedule DB, Part B, Section 1 Column 13.
- Line 9 – Grand Total of Fair Value from individual schedules (Lines 7 + 8).
- | Line 10 – Total of all positive Fair Value found on Schedule DB, Part D, Section 1, Column ~~8~~9.
- | Line 11 – Total of all negative Fair Value found on Schedule DB, Part D, Section 1, Column ~~9~~10.
- Line 12 – Grand Total Check for Fair Value (Lines 9 – 10 – 11).

POTENTIAL EXPOSURE CHECK

- Line 13 – Total Potential Exposure of all derivatives found on Schedule DB, Part A, Section 1, Column 21.
- Line 14 – Total Potential Exposure of all futures found on Schedule DB, Part B, Section 1, Column 20.
- | Line 15 – Total Potential Exposure of all derivatives found on Schedule DB, Part D, Section 1, Column ~~11~~12.
- Line 16 – Grand Total Check for Potential Exposure (Lines 13 + 14 – 15).

NOTES TO FINANCIAL STATEMENTS



Detail Eliminated to Conserve Space



8. Derivative Instruments

Instruction:

Disclose the following information by category of derivative financial instrument:

A. Derivatives under *SSAP No. 86—Derivatives*

Disclose the following information by category of derivative financial instrument:

- (1) A discussion of the market risk, credit risk and cash requirements of the derivative.



Detail Eliminated to Conserve Space




- (8) Disclose the aggregate, non-discounted total premium cost for these contracts and the premium cost due in each of the following four years, and thereafter. ~~Include~~ Also disclose the aggregate fair value of derivative instruments with financing premiums, excluding the impact of the deferred or financing premiums.



Detail Eliminated to Conserve Space



QUARTERLY STATEMENT INSTRUCTIONS – LIFE/FRATERNAL, HEALTH, PROPERTY AND TITLE

SCHEDULE DB – PART D – SECTION 1COUNTERPARTY EXPOSURE FOR DERIVATIVE INSTRUMENTS OPEN
AS OF CURRENT STATEMENT DATE

Detail Eliminated to Conserve Space
Column 4 – Fair Value of Acceptable Collateral

Leave blank for the aggregate reporting of Exchange-Traded Derivatives (Line 0199999999).

For OTC counterparties, show the Fair Value of acceptable collateral pledged by the counterparty.

For central clearinghouses, this amount would be the net positive variation margin received by the company.

“Acceptable collateral” means cash, cash equivalents, securities issued or guaranteed by the United States or Canadian governments or their government-sponsored enterprises, letters of credit, publicly traded obligations designated 1 by the SVO, government money market mutual funds, and such other items as may be defined as acceptable collateral in the *Purposes and Procedures Manual of the NAIC Investment Analysis Office*. For purposes of this definition, the term “letter of credit” means a clean, irrevocable and unconditional letter of credit issued or confirmed by, and payable and presentable at, a financial institution on the list of financial institutions meeting the standards for issuing such letter of credit published pursuant to the *Purposes and Procedures Manual of the NAIC Investment Analysis Office*. The letter of credit must have an expiration date beyond the term of the subject transaction.

Column 5 – Present Value of Financing Premium

Report the present value of the amount owed by the reporting entity (as a positive) and the amount due to the reporting entity (as a negative) representing derivative financing premiums. See SSAP No. 86—*Derivatives*.

For Columns ~~5~~6 and ~~6~~7, Book/Adjusted Carrying Values that are debit balances on the balance sheet are positive numbers; those that are credit balances are negative numbers.

Column ~~5~~6 – Contracts with Book/Adjusted Carrying Value > 0 (i.e., debit balance on balance sheet)

On the first line, show the aggregate sum for exchange traded derivatives that have a positive Book/Adjusted Carrying Value.

For futures, this equals the sum of the positive cumulative variation margin for highly effective futures (Part B, Section 1, Column 15), plus the sum of the ending balance of all cash deposits with brokers (Part B, Section 1, Broker Name/Net Cash Deposits Footnote – Ending Cash Balance).

On subsequent lines, show the sum of the Book/Adjusted Carrying Values of all derivative instruments with the counterparty or central clearinghouse that have a positive statement value.

Column ~~6~~7 – Contracts with Book/Adjusted Carrying Value < 0 (i.e., credit balance on balance sheet)

On the first line, show the sum of the statement values in parentheses () of all exchange traded derivatives that have a negative Book/Adjusted Carrying Value.

For Futures, this equals the sum of the negative cumulative variation margin for highly effective futures (Part B, Section 1, Column 15).

On subsequent lines, show the sum of the Book/Adjusted Carrying Values in parentheses () of all derivative instruments with the counterparty or central clearinghouse that have a negative Book/Adjusted Carrying Value.

Column ~~7~~8 – Exposure Net of Collateral (Book/Adjusted Carrying Value)

For the aggregate reporting of Exchange-Traded Derivatives (Line 0199999999), show the amount in Column ~~5~~6.

For OTC counterparties, if no master agreement is in place, show the sum of the Book/Adjusted Carrying Values of all derivative instruments with the counterparty that have a positive Book/Adjusted Carrying Value, less any Acceptable Collateral and Present Value of Financing Premiums (Column ~~5-6~~ – Column ~~4~~ – Column ~~5~~).

For OTC counterparties with a master agreement in place and central clearinghouses, show the net sum of the Book/Adjusted Carrying Values of all derivative instruments, less any acceptable collateral and present value of financing premiums (Column ~~5-6~~ + Column ~~6-7~~ – Column ~~4~~ – Column ~~5~~).

This amount should not be less than zero.

For Columns ~~8-9~~ and ~~9-10~~, market values that would be debit balances on the balance sheet are positive numbers; those that would be credit balances are negative numbers.

Column ~~8~~9 – Contracts with Fair Value > 0 (i.e., debit balance on the balance sheet)

Show the sum of the market values of all derivative instruments that have a positive market value.

Column ~~9-10~~ – Contracts with Fair Value < 0 (i.e., credit balance on the balance sheet)

Show the sum of the market values in parentheses () of all derivative instruments that have a negative market value.

Column ~~10-11~~ – Exposure Net of Collateral (Fair Value)

For the aggregate reporting of Exchange-Traded Derivatives (Line 0199999999), show the amount in Column ~~8-9~~.

For OTC counterparties, if no master agreement is in place, show the sum of the market values of all derivative instruments with the counterparty that has a positive market value, less any acceptable collateral (Column ~~8-9~~ – Column 4).

For OTC counterparties with a master agreement in place, exchange-traded derivatives and central clearinghouses show the net sum of the market values of all derivative instruments, less any acceptable collateral (Column ~~8-9~~ + Column ~~9-10~~ – Column 4).

This amount should not be less than zero.

Column ~~11~~12 – Potential Exposure

Show the potential exposure for Parts A and B for Exchange-Traded Derivatives in aggregate (Line 0199999999) and for each OTC counterparty and central clearinghouse.

Column ~~12~~13 – Off-Balance Sheet Exposure

For Exchange-Traded Derivatives (Line 0199999999), show the amount in Column ~~11~~12.

For central clearinghouses:

Show [Column ~~5~~6 + Column ~~6~~7 – Column 4 + Column ~~11~~12] – Column ~~7~~8 but not less than zero.

For OTC counterparties:

If Column 2 = yes; show [Column ~~5~~6 + Column ~~6~~7 – Column 4 + Column ~~11~~12] – Column ~~7~~8 but not less than zero.

If Column 2 = no; show the amount in Column ~~11~~12.

Optional: If there is no master netting agreement, companies may still encounter double-counting in cases where a premium is received for an off-balance sheet derivative transaction, such as an interest rate swap. In such cases, report “no” in Column 2 and calculate off-balance sheet exposure on a contract-by-contract basis using the first formula.

**** Column ~~13~~14 will be electronic only. ****

Column ~~13~~14 – Legal Entity Identifier (LEI)

Provide the 20-character Legal Entity Identifier (LEI) for counterparty as assigned by a designated Local Operating Unit. If no LEI number has been assigned, leave blank.

SCHEDULE DB – VERIFICATION**BOOK /ADJUSTED CARRYING VALUE, FAIR VALUE AND POTENTIAL EXPOSURE OF DERIVATIVES**

The purpose of this schedule is to verify the amounts reported in each individual derivative schedule (Schedule DB, Part A, Section 1 and Schedule DB, Part B, Section 1) against those reported in the Counterparty Exposure schedule (Schedule DB, Part D).

BOOK/ADJUSTED CARRYING VALUE CHECK

- Line 1 – Total Book/Adjusted Carrying Value of all derivatives found on Schedule DB, Part A, Section 1, Column 14.
- Line 2 – Cumulative Variation Margin of highly effective derivatives found on Schedule DB, Part B, Section 1, Column 15 plus Total Ending Cash Balance found on Schedule DB, Part B, Section 1, Broker Name/Net Cash Deposits Footnote.
- Line 3 – Grand Total of Book/Adjusted Carrying Value from individual schedules (Lines 1 + 2).
- | Line 4 – Total of all positive Book/Adjusted Carrying Value found on Schedule DB, Part D, Section 1, Column ~~5~~6.
- | Line 5 – Total of all negative Book/Adjusted Carrying Value found on Schedule DB, Part D, Section 1, Column ~~6~~7.
- Line 6 – Grand Total Check for Book/Adjusted Carrying Value (Lines 3 – 4 – 5).

FAIR VALUE CHECK

- Line 7 – Total Fair Value of all derivatives found on Schedule DB, Part A, Section 1, Column 16.
- Line 8 – Total Fair Value of futures contracts found on Schedule DB, Part B, Section 1 Column 13.
- Line 9 – Grand Total of Fair Value from individual schedules (Lines 7 + 8).
- | Line 10 – Total of all positive Fair Value found on Schedule DB, Part D, Section 1, Column ~~8~~9.
- | Line 11 – Total of all negative Fair Value found on Schedule DB, Part D, Section 1, Column ~~9~~10.
- Line 12 – Grand Total Check for Fair Value (Lines 9 – 10 – 11).

POTENTIAL EXPOSURE CHECK

- Line 13 – Total Potential Exposure of all derivatives found on Schedule DB, Part A, Section 1, Column 21.
- Line 14 – Total Potential Exposure of all futures found on Schedule DB, Part B, Section 1, Column 20.
- | Line 15 – Total Potential Exposure of all derivatives found on Schedule DB, Part D, Section 1, Column ~~11~~12.
- Line 16 – Grand Total Check for Potential Exposure (Lines 13 + 14 – 15).

NOTES TO FINANCIAL STATEMENTS



Detail Eliminated to Conserve Space

8. Derivative Instruments

Instruction:

A. Derivatives under *SSAP No. 86—Derivatives*

- (8) Disclose the aggregate, non-discounted total premium cost for these contracts and the premium cost due in each of the following four years, and thereafter. ~~Include~~ Also disclose the aggregate fair value of derivative instruments with financing premiums excluding the impact of the deferred or financing premiums.



Detail Eliminated to Conserve Space

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

ASSETS



Detail Eliminated to Conserve Space

Line 7 – Derivatives

Derivative asset amounts shown as debit balances. Should equal Schedule DB, Part D, Section 1, Column 56, Footnote Question 2. The gross amounts from Schedule DB shall be adjusted to reflect netting from the valid right to offset in accordance with *SSAP No. 64—Offsetting and Netting of Assets and Liabilities*.



Detail Eliminated to Conserve Space

ANNUAL & QUARTERLY STATEMENT INSTRUCTIONS – LIFE/FRATERNAL

LIABILITIES, SURPLUS AND OTHER FUNDS



Detail Eliminated to Conserve Space



Line 24.08 – Derivatives

Derivative liability amounts shown as credit balances. Should equal Schedule DB, Part D, Section 1, Column 67, Footnote Question 2 times -1. The gross amounts from Schedule DB shall be adjusted to reflect netting from the valid right to offset in accordance with *SSAP No. 64—Offsetting and Netting of Assets and Liabilities*.



Detail Eliminated to Conserve Space



ANNUAL & QUARTERLY STATEMENT INSTRUCTIONS –HEALTH

LIABILITIES, CAPITAL AND SURPLUS



Detail Eliminated to Conserve Space



Line 16 – Derivatives

Derivative liability amounts shown as credit balances. Should equal Schedule DB, Part D, Section 1, Column 67, Footnote Question 2 times -1. The gross amounts from Schedule DB shall be adjusted to reflect netting from the valid right to offset in accordance with *SSAP No. 64—Offsetting and Netting of Assets and Liabilities*.



Detail Eliminated to Conserve Space



ANNUAL & QUARTERLY STATEMENT INSTRUCTIONS –PROPERTY

LIABILITIES, SURPLUS AND OTHER FUNDS



Detail Eliminated to Conserve Space



Line 20 – Derivatives

Derivative liability amounts shown as credit balances. Should equal Schedule DB, Part D, Section 1, Column 67, Footnote Question 2 times -1. The gross amounts from Schedule DB shall be adjusted to reflect netting from the valid right to offset in accordance with *SSAP No. 64—Offsetting and Netting of Assets and Liabilities*.



Detail Eliminated to Conserve Space



ANNUAL & QUARTERLY STATEMENT INSTRUCTIONS –TITLE

LIABILITIES, SURPLUS AND OTHER FUNDS



Detail Eliminated to Conserve Space



Line 19 – Derivatives

Derivative liability amounts shown as credit balances. Should equal Schedule DB, Part D, Section 1, Column 67, Footnote Question 2 times -1. The gross amounts from Schedule DB shall be adjusted to reflect netting from the valid right to offset in accordance with *SSAP No. 64—Offsetting and Netting of Assets and Liabilities*.



Detail Eliminated to Conserve Space



ANNUAL STATEMENT BLANK – LIFE/FRATERNAL, HEALTH, PROPERTY, TITLE, SEPARATE ACCOUNTS AND PROTECTED CELL

SCHEDULE DB – VERIFICATION

Verification of Book/Adjusted Carrying Value, Fair Value and Potential Exposure of all Open Derivative Contracts

Book/Adjusted Carrying Value Check

- 1. Part A, Section 1, Column 14
- 2. Part B, Section 1, Column 15 plus Part B, Section 1 Footnote – Total Ending Cash Balance
- 3. Total (Line 1 plus Line 2)
- 4. Part D, Section 1, Column ~~5-6~~
- 5. Part D, Section 1, Column ~~6-7~~
- 6. Total (Line 3 minus Line 4 minus Line 5)

Fair Value Check

- 7. Part A, Section 1, Column 16
- 8. Part B, Section 1, Column 13.....
- 9. Total (Line 7 plus Line 8)
- 10. Part D, Section 1, Column ~~8-9~~
- 11. Part D, Section 1, Column ~~9-10~~
- 12. Total (Line 9 minus Line 10 minus Line 11)

Potential Exposure Check

- 13. Part A, Section 1, Column 21
- 14. Part B, Section 1, Column 20.....
- 15. Part D, Section 1, Column ~~11-12~~
- 16. Total (Lines 13 plus Line 14 minus Line 15)

QUARTERLY STATEMENT BLANK – LIFE/FRATERNAL, HEALTH, PROPERTY AND TITLE

SCHEDULE DB – VERIFICATION

Verification of Book/Adjusted Carrying Value, Fair Value and Potential Exposure of all Open Derivative Contracts

Book/Adjusted Carrying Value Check

- 1. Part A, Section 1, Column 14
- 2. Part B, Section 1, Column 15 plus Part B, Section 1 Footnote – Total Ending Cash Balance
- 3. Total (Line 1 plus Line 2)
- 4. Part D, Section 1, Column ~~5-6~~
- 5. Part D, Section 1, Column ~~67~~
- 6. Total (Line 3 minus Line 4 minus Line 5)

Fair Value Check

- 7. Part A, Section 1, Column 16
- 8. Part B, Section 1, Column 13
- 9. Total (Line 7 plus Line 8)
- 10. Part D, Section 1, Column ~~8-9~~
- 11. Part D, Section 1, Column ~~9-10~~
- 12. Total (Line 9 minus Line 10 minus Line 11)

Potential Exposure Check

- 13. Part A, Section 1, Column 21
- 14. Part B, Section 1, Column 20
- 15. Part D, Section 1, Column ~~11-12~~
- 16. Total (Line 13 plus Line 14 minus Line 15)

ANNUAL STATEMENT BLANK – LIFE/FRATERNAL, HEALTH, PROPERTY, TITLE, SEPARATE ACCOUNTS AND PROTECTED CELL

SCHEDULE DB – PART D – SECTION 1

Counterparty Exposure for Derivative Instruments Open December 31 of Current Year

1	2	3	4 Counterparty Offset		Book/Adjusted Carrying Value			Fair Value			112	123
Description of Exchange, Counterparty or Central Clearinghouse	Master Agreement (Y or N)	Credit Support Annex (Y or N)	Fair Value of Acceptable Collateral	Present Value of Financing Premium	56 Contracts With Book/Adjusted Carrying Value >0	67 Contracts With Book/Adjusted Carrying Value <0	78 Exposure Net of Collateral	89 Contracts With Fair Value >0	910 Contracts With Fair Value <0	1011 Exposure Net of Collateral	Potential Exposure	Off-Balance Sheet Exposure
.....												
.....												
.....												
.....												
.....												
0999999999 Gross Totals												
1. Offset per SSAP No. 64												
2. Net after right of offset per SSAP No. 64												

QUARTERLY STATEMENT BLANK – LIFE/FRATERNAL, HEALTH, PROPERTY AND TITLE

SCHEDULE DB – PART D – SECTION 1

Counterparty Exposure for Derivative Instruments Open as of Current Statement Date

1	2	3	4 Counterparty Offset		Book/Adjusted Carrying Value			Fair Value			112	123
Description of Exchange, Counterparty or Central Clearinghouse	Master Agreement (Y or N)	Credit Support Annex (Y or N)	Fair Value of Acceptable Collateral	Present Value of Financing Premium	56 Contracts With Book/Adjusted Carrying Value >0	67 Contracts With Book/Adjusted Carrying Value <0	78 Exposure Net of Collateral	89 Contracts With Fair Value >0	910 Contracts With Fair Value <0	1011 Exposure Net of Collateral	Potential Exposure	Off-Balance Sheet Exposure
.....												
.....												
.....												
.....												
.....												
0999999999 Gross Totals												
1. Offset per SSAP No. 64												
2. Net after right of offset per SSAP No. 64												

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NAIC BLANKS (E) WORKING GROUP

Blanks Agenda Item Submission Form

<p style="text-align: right;">DATE: <u>06/052020</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., 3rd Fl., Ste. 300</u> <u>Columbus, OH 43215</u></p>	<p style="text-align: center;">FOR NAIC USE ONLY</p> <p>Agenda Item # <u>2020-27BWG MOD</u></p> <p>Year <u>2021</u></p> <p>Changes to Existing Reporting [X]</p> <p>New Reporting Requirement []</p> <hr/> <p style="text-align: center;">REVIEWED FOR ACCOUNTING PRACTICES AND PROCEDURES IMPACT</p> <p>No Impact [X]</p> <p>Modifies Required Disclosure []</p> <hr/> <p style="text-align: center;">DISPOSITION</p> <p>[] Rejected For Public Comment</p> <p>[] Referred To Another NAIC Group</p> <p>[X] 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 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 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) | |

Anticipated Effective Date: 1st Quarterly 2021

IDENTIFICATION OF ITEM(S) TO CHANGE

Add new category line to Schedule E, Part 2 for Qualified Cash Pools Under SSAP No 2R (8799999) and renumber the remaining category lines. Add new disclosure 5R to the Notes to Financial Statements. The new disclosure will be data captured.

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

The purpose of this disclosure is to reflect disclosure requirements for qualified cash pools adopted for *SSAP No. 2R—Cash, Cash Equivalents, Drafts and Short-Term Investments* by Statutory Accounting Principles (E) Working Group (SAPWG).

NAIC STAFF COMMENTS

Comment on Effective Reporting Date: _____

Other Comments:

** This section must be completed on all forms.

QUARTERLY STATEMENT INSTRUCTIONS – LIFE/FRATERNAL, HEALTH, PROPERTY AND TITLE

SCHEDULE E – PART 2 – CASH EQUIVALENTS

INVESTMENTS OWNED END OF CURRENT QUARTER

↓ **====** Detail Eliminated to Conserve Space **====** ↓

Category

Line Number

↓ **====** Detail Eliminated to Conserve Space **====** ↓

Sweep Accounts.....	8499999
Exempt Money Market Mutual Funds – as Identified by SVO	8599999
All Other Money Market Mutual Funds	8699999
<u>Qualified Cash Pools Under SSAP No. 2R.....</u>	<u>8799999</u>
Other Cash Equivalents	87999998899999
Total Cash Equivalents	88999999 89999999

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NOTES TO FINANCIAL STATEMENTS

The interim financial information shall include disclosures sufficient to make the information presented not misleading. It may be presumed that the users of the interim financial information have read or have access to the annual statement for the preceding period and that the adequacy of additional disclosure needed for a fair presentation, except in regard to material contingencies, may be determined in that context. Accordingly, footnote disclosure that would substantially duplicate the disclosure contained in the most recent annual statement or audited financial statements, such as a statement of significant accounting policies and practices, details of accounts that have not changed significantly in amount or composition since the end of the most recently completed fiscal year, may be omitted but the footnote number and annotation such as “no change” should be included. However, provide disclosure for annual Note 1A, 1C(2), 1C(6), 1D, 5D, 5E(3)b, 5F, 5G, 5H, 5I, 5M(2), 5M(3), 5N, 5R, 8A(8), 8B(2)a, 8B(2)b, 8B(2)c, 11B, 12A(4), 17B(2), 17B(4)a, 17B(4)b, 17C, 20, 24E and 25 in all quarters; and all other Notes where events subsequent to the end of the most recent fiscal year have occurred that have a material impact on the reporting entity. Disclosures shall encompass, for example, significant changes since the end of the period reported on the last annual statement in such items as statutory accounting principles and practices; estimates inherent in the preparation of financial statements; status of long term contracts; capitalization including significant new borrowings or modifications of existing financial arrangements; and the reporting entity resulting from business combinations or dispositions. Notwithstanding the above, where material noninsurance contingencies exist, disclosure of such matters shall be provided even though a significant change since year-end may not have occurred. If the reporting entity has changed the accounting policies since the end of its preceding year, the changes shall be disclosed in the quarterly financial statements. Information should be reported for current year-to-date.

Drafting Note: The required disclosures list above are from Life/Fraternal, Health and Title.

The edited list of required disclosures for Property is:

Note 1A, 1C(2), 1C(6), 1D, 5D, 5E(3)b, 5F, 5G, 5H, 5I, 5M(2), 5M(3), 5N, 5R, 8A(8), 8B(2)a, 8B(2)b, 8B(2)c, 11B, 12A(4), 17B(2), 17B(4)a, 17B(4)b, 17C, 20, 24F, 25 and 36B



5. Investments

Instruction:

N. Offsetting and Netting of Assets and Liabilities

The following quantitative information shall be disclosed (separately for assets and liabilities) when derivative, repurchase and reverse repurchase, and securities borrowing and securities lending assets and liabilities are offset and reported net in accordance with a valid right to offset per *SSAP No. 64—Offsetting and Netting of Assets and Liabilities*:

- The gross amounts of recognized assets and recognized liabilities;
- The amounts offset in accordance with a valid right to offset per *SSAP No. 64—Offsetting and Netting of Assets and Liabilities*; and
- The net amounts presented in the statement of financial positions.

Assets and liabilities that have a valid right to offset, but are not netted as they are prohibited under *SSAP No. 64—Offsetting and Netting of Assets and Liabilities*, are not required to be captured in the disclosures.

R. The financial statements shall disclose the reporting entity’s share of the cash pool by asset type (cash, cash equivalents, or short-term investments).

Illustration:



Detail Eliminated to Conserve Space

N. Offsetting and Netting of Assets and Liabilities

	Gross Amount Recognized	Amount Offset*	Net Amount Presented on Financial Statements
(1) Assets			
.....	\$	\$	\$
.....
.....
.....
(2) Liabilities			
.....	\$	\$	\$
.....
.....
.....

* For derivative assets and derivative liabilities, the amount offset shall agree to Schedule DB, Part D, Section 1.

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

R. Reporting Entity's Share of Cash Pool by Asset type.

Asset Type	Percent Share
(1) Cash %
(2) Cash Equivalents %
(3) Short-Term Investments %
(4) Total %

ANNUAL STATEMENT INSTRUCTIONS – LIFE/FRATERNAL, HEALTH, PROPERTY AND TITLE

SCHEDULE E – PART 2 – CASH EQUIVALENTS

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Category

Line Number

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=====** **Detail Eliminated to Conserve Space** **=====
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Sweep Accounts.....	8499999
Exempt Money Market Mutual Funds – as Identified by SVO	8599999
All Other Money Market Mutual Funds	8699999
<u>Qualified Cash Pools Under SSAP No. 2R.....</u>	<u>8799999</u>
Other Cash Equivalents	8799999 8899999
Total Cash Equivalents.....	8899999 8999999

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Column 11 – NAIC Designation Category

Provide the appropriate combination of NAIC Designation Equivalent (1 through 6) and NAIC Designation Modifier Equivalent (A through G) (see table below) for each security shown.

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The NAIC Designation and NAIC Designation Modifier Equivalent should be left blank for the following lines:

- Sweep Accounts Line 8499999
- Exempt Money Market Mutual Funds – as Identified by the SVO Line 8599999
- All Other Money Market Mutual Funds Line 8699999
- Qualified Cash Pools Under SSAP No. 2R Line 8799999
- Other Cash Equivalents Line ~~8799999~~8899999

As defined in the P&P Manual, there is not an NAIC Designation Modifier for investments reporting an NAIC Designation 6, therefore, the NAIC Designation Modifier field should be left blank.

Refer to the *Purposes and Procedures Manual of the NAIC Investment Analysis Office* for the application of these codes.

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NOTES TO FINANCIAL STATEMENTS



5. Investments

Instruction:



Q. Prepayment Penalty and Acceleration Fees

For securities sold, redeemed or otherwise disposed as a result of a callable feature (including make whole call provisions), disclose the number of CUSIPs sold, disposed or otherwise redeemed and the aggregate amount of investment income generated as a result of a prepayment penalty and/or acceleration fee for the General Account and Separate Account.

R. The financial statements shall disclose the reporting entity's share of the cash pool by asset type (cash, cash equivalents, or short-term investments).

Illustration:



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

Q. Prepayment Penalty and Acceleration Fees

	General Account	Separate Account
(1) Number of CUSIPs	_____	_____
(2) Aggregate Amount of Investment Income	_____	_____

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

R. Reporting Entity's Share of Cash Pool by Asset type.

<u>Asset Type</u>	<u>Percent Share</u>
(1) Cash %
(2) Cash Equivalents %
(3) Short-Term Investments %
(4) Total %



NAIC BLANKS (E) WORKING GROUP

Blanks Agenda Item Submission Form

CONTACT PERSON: _____ TELEPHONE: _____ EMAIL ADDRESS: _____ ON BEHALF OF: _____ NAME: <u>Dale Bruggeman</u> TITLE: <u>Chair SAPWG</u> AFFILIATION: <u>Ohio Department of Insurance</u> ADDRESS: <u>50W. Town St., 3rd Fl., Ste. 300</u> <u>Columbus, OH 43215</u>	DATE: <u>01/14/2020</u>	FOR NAIC USE ONLY
	Agenda Item # <u>2020-02BWG MOD</u> Year <u>2020</u> Changes to Existing Reporting <input checked="" type="checkbox"/> [X] New Reporting Requirement <input type="checkbox"/> []	REVIEWED FOR ACCOUNTING PRACTICES AND PROCEDURES IMPACT
	No Impact <input checked="" type="checkbox"/> [X] Modifies Required Disclosure <input type="checkbox"/> []	DISPOSITION
	<input type="checkbox"/> [] Rejected For Public Comment <input type="checkbox"/> [] Referred To Another NAIC Group <input type="checkbox"/> [] Received For Public Comment <input type="checkbox"/> [] Adopted Date _____ <input type="checkbox"/> [] Rejected Date _____ <input checked="" type="checkbox"/> [X] Deferred Date <u>05/28/2020</u> <input type="checkbox"/> [] Other (Specify) _____	

BLANK(S) TO WHICH PROPOSAL APPLIES

- | | | |
|---|--|---|
| <input checked="" type="checkbox"/> [X] ANNUAL STATEMENT | <input checked="" type="checkbox"/> [X] INSTRUCTIONS | <input type="checkbox"/> [] CROSSCHECKS |
| <input type="checkbox"/> [] QUARTERLY STATEMENT | <input type="checkbox"/> [] 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) | |

Anticipated Effective Date: Annual 2021

IDENTIFICATION OF ITEM(S) TO CHANGE

Modify the instruction and illustration for Note 10L. The illustration will not be data captured.

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

The purpose of this proposal is to reflect the disclosure changes for *SSAP No. 97—Investments in Subsidiary, Controlled, and Affiliated Entities* being adopted by the Statutory Accounting Principles (E) Working Group.

NAIC STAFF COMMENTS

Comment on Effective Reporting Date: _____

Other Comments:

Proposal is being exposed concurrently with the changes being considered by the Statutory Accounting Principles (E) Working Group

** This section must be completed on all forms.

ANNUAL STATEMENT INSTRUCTIONS – LIFE/FRATERNAL, HEALTH, PROPERTY AND TITLE

NOTES TO FINANCIAL STATEMENTS

Detail Eliminated to Conserve Space

10. Information Concerning Parent, Subsidiaries, Affiliates and Other Related PartiesInstruction:

Detail Eliminated to Conserve Space

- L. If a reporting entity holds an investment in a downstream noninsurance holding company, the reporting entity may look-through the downstream noninsurance holding company to the value of (i) SCA entities having audited financial statements and/or (ii) joint ventures, partnerships, and/or limited liability companies having audited financial statements in which the downstream noninsurance holding company has a minor ownership interest or otherwise lacks control, i.e., ownership interest is less than 10% in lieu of obtaining an audit of the financial statements of the downstream noninsurance holding company (provided the limited exception to the audited financial statements requirement contained in *SSAP No. 97—Investments in Subsidiary, Controlled, and Affiliated Entities* applies).

If a reporting entity utilizes the look-through approach for the valuation of the downstream noninsurance holding company instead of obtaining audited financial statements of the downstream noninsurance holding company, the financial statements of the reporting entity shall include the following disclosures for each noninsurance holding company in which the look-through approach is utilized:

- Information that details ~~The~~ the name of the downstream noninsurance holding company (including whether the reporting entity has looked-through more-than-one holding companies) along with details on the carrying value, goodwill and admitted value of the holding company.
- ~~• The carrying value of the investment in the downstream non insurance holding company.~~
- The fact that the financial statements of the downstream noninsurance company are not audited.
- The fact that the reporting entity has limited the value of its investment in the downstream noninsurance holding company to the value contained in the audited financial statements, including adjustments required by this statement, of SCA entities and/or non-SCA SSAP No. 48 entities owned by the downstream noninsurance holding company and valued in accordance with *SSAP No. 97—Investments in Subsidiary, Controlled, and Affiliated Entities*.
- The fact that all liabilities, commitments, contingencies, guarantees or obligations of the downstream noninsurance holding company, which are required to be recorded as liabilities, commitments, contingencies, guarantees or obligations under applicable accounting guidance, are reflected in the reporting entity's determination of the carrying value of the investment in the downstream noninsurance holding company, if not already recorded in the financial statements of the downstream noninsurance holding company.

Detail Eliminated to Conserve Space

Illustration:

Detail Eliminated to Conserve Space

- L. ~~XYZ Company utilizes the look-through approach in valuing its investment in ABC Company at \$ _____. ABC Company's financial statements are not audited and XYZ Company has limited the value of its investment in ABC Company to the value contained in the audited financial statements, including adjustments required by SSAP No. 97, of SCA entities and/or non-SCA SSAP No. 48 entities owned by the ABC Company and valued in accordance with paragraphs SSAP No. 97. All liabilities, commitments, contingencies, guarantees or obligations of the ABC Company, which are required to be recorded as liabilities, commitments, contingencies, guarantees or obligations under applicable accounting guidance, are reflected in XYZ Company's determination of the carrying value of the investment in ABC Company, if not already recorded in the financial statements of ABC Company. For the year-end 2018 financial statements, the reporting entity reported the value of a downstream holding company using the look-through approach permitted in SSAP No. 97 as the downstream holding company was not supported by audited financial statements. Pursuant to the provisions in SSAP No. 97, the look-through approach is only permitted when the downstream noninsurance entity is an 8.b.iii entity, and the downstream holding company does not own any other assets which are material to the downstream holding company other than the audited/non-audited entities held by the downstream holding company. Additionally, the downstream noninsurance holding company is not subject to liabilities, commitments, contingencies, guarantees or obligations which are materials to the downstream holding company.~~

In accordance with the provisions of SSAP No. 97, the investment of the downstream holding company has been limited to the value contained in the audited financial statements, including adjustments required by SSAP No. 97, of the SCA entities (and SSAP No. 48 entities) owned by the downstream noninsurance holding company pursuant to the valuation requirements detailed in SSAP No. 97, paragraphs 22-25. Detail of how the reported investment of the downstream holding company was determined using the look-through approach is shown below:

Downstream Holding Company Look-Through

Downstream Holding Company:	Carrying Value	Goodwill	Total Admitted Value	SSAP No. 97 Adjustments	Total Nonadmitted
ABC Downstream**	\$3,000,000	\$250,000	\$2,712,500	\$0	\$287,500

Downstream Holding Company:	Carrying Value	Goodwill	Total (Carrying Value + Goodwill)	Total Admitted Value	Total Nonadmitted
ABC Downstream**	\$3,000,000	\$250,000	\$3,250,000	\$2,712,500	\$287,500

Name of Look-Through Entity	Audited F/S (Yes/No)	Carrying Value	Assigned Goodwill %*	Assigned Goodwill	SSAP No. 97 Adjustments	Admitted Value
XYZ Entity	Yes	2,500,000	85%	\$212,500	\$0	\$2,712,500
QRS Entity	No	400,000	10%	\$25,000	\$0	\$0
MNO Entity	No	100,000	5%	\$12,500	\$0	\$0
Total		\$3,000,000	100%	\$250,000	\$0	2,712,500

* Goodwill assignment occurred at original acquisition of the downstream holding company on the basis of the percentage of the carrying value of each look-through entity to the total carrying value.

** ABC Downstream holding company is owned by DEF nonaudited downstream holding company. The reporting entity has conducted a "more-than-one" holding company look-through as both downstream companies qualify for look-through under SSAP No. 97 as they are 8.b.iii entities holding no materials assets or liabilities in accordance with SSAP No. 97, paragraphs 26-27.

Detail Eliminated to Conserve Space

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NAIC BLANKS (E) WORKING GROUP

Blanks Agenda Item Submission Form

<p style="text-align: right;">DATE: <u>02/21/2020</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., 3rd Fl., Ste. 300</u> <u>Columbus, OH 43215</u></p>	<p style="text-align: center;">FOR NAIC USE ONLY</p> <p>Agenda Item # <u>2020-22BWG MOD</u></p> <p>Year <u>2020</u></p> <p>Changes to Existing Reporting [X]</p> <p>New Reporting Requirement []</p> <hr/> <p style="text-align: center;">REVIEWED FOR ACCOUNTING PRACTICES AND PROCEDURES IMPACT</p> <p>No Impact [X]</p> <p>Modifies Required Disclosure []</p> <hr/> <p style="text-align: center;">DISPOSITION</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>[X] Deferred Date <u>05/28/2020</u></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 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 checked="" type="checkbox"/> Title |
| <input checked="" type="checkbox"/> Property/Casualty | <input checked="" type="checkbox"/> Protected Cell | <input type="checkbox"/> Other _____ |
| <input checked="" type="checkbox"/> Health | <input type="checkbox"/> Health (Life Supplement) | |

Anticipated Effective Date: Annual 2021

IDENTIFICATION OF ITEM(S) TO CHANGE

Modify the instructions and illustration for Note 3A and a new Note 3E with instructions and illustrations to be data captured. Modify the blank and instructions for Schedule D, Part 6, Sections 1 and 2.

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

The purpose of this proposal is to make changes to the disclosures in the Notes to Financial Statement and Schedule D, Part 6 to reflect changes being adopted for *SSAP No. 68—Business Combinations and Goodwill* and *SSAP No. 97—Investments in Subsidiary, Controlled and Affiliated Entities* by Statutory Accounting Principles (E) Working Group (SAPWG).

NAIC STAFF COMMENTS

Comment on Effective Reporting Date: _____

Other Comments:

Proposal is being exposed concurrently with SSAP changes being considered by SAPWG.

** This section must be completed on all forms.

Revised 7/18/2018

ANNUAL STATEMENT INSTRUCTIONS – LIFE/FRATERNAL, HEALTH, PROPERTY AND TITLE

NOTES TO FINANCIAL STATEMENTS

Detail Eliminated to Conserve Space

3. Business Combinations and GoodwillInstruction:

A. Statutory Purchase Method

For business combinations accounted for under the statutory purchase method, disclose the following for as long as unamortized goodwill is reported as a component of the investment:

- The name and brief description of the acquired entity.
- That the method of accounting is the statutory purchase method.
- Acquisition date, cost of the acquired entity, the original amount of goodwill and the original amount of admitted goodwill.
- ~~The~~ Each SCA's book value, the amount of amortization amortized of goodwill recorded for the period, and the SCA's admitted goodwill as of the reporting date and
- Total admitted goodwill as of the reporting date
- ~~admitted~~ Admitted goodwill as a percentage of the SCA's book adjusted carrying value (gross of admitted goodwill). (Admitted goodwill as of the reporting date divided by book value of the SCA.

Detail Eliminated to Conserve Space

D. Impairment Loss

If an impairment loss was recognized, disclose the following in the period of the impairment write-down:

- (1) A description of the impaired assets and the facts and circumstances leading to the impairment, and
- (2) The amount of the impairment charged to realized capital gains and losses and how fair value was determined.

E. Subcomponents and Calculation of Adjusted Surplus and Total Admitted Goodwill

A reporting shall disclose the subcomponents and calculation of adjusted surplus and total admitted goodwill as a percentage of adjusted surplus.

Illustration:

A. Statutory Purchase Method

The Company purchased 100% interest of XYZ Insurance Company on 6/30/____. XYZ Insurance Company is licensed in 49 states and sells workers' compensation products exclusively.

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

The transaction was accounted for as a statutory purchase and reflects the following:

1 Purchased entity	2 Acquisition date	3 Cost of acquired entity	4 Original amount of admitted goodwill	5 Admitted goodwill as of the reporting date	6 Amount of goodwill amortized during the reporting period	7 Admitted goodwill as a % of SCA BACV, gross of admitted goodwill
.....	\$	\$	\$	\$%
.....	\$	\$	\$	\$%
.....	\$	\$	\$	\$%
.....	\$	\$	\$	\$%
.....	\$	\$	\$	\$%

1 Purchased entity	2 Acquisition date	3 Cost of acquired entity	4 Original amount of goodwill	5 Original amount of admitted goodwill
.....	\$	\$	\$
.....	\$	\$	\$
.....	\$	\$	\$
Total	XXX	\$	\$	\$

1 Purchased entity	6 Admitted goodwill as of the reporting date	7 Amount of goodwill amortized during the reporting period	8 Book Value of SCA	9 Admitted goodwill as a % of SCA BACV, gross of admitted goodwill Col. 6/Col. 8
.....	\$	\$	\$%
.....	\$	\$	\$%
.....	\$	\$	\$%
Total	\$	\$	\$	XXX%


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D. Impairment Loss

The Company did not recognize an impairment loss on the transactions described above.


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

E. Subcomponents and Calculation of Adjusted Surplus and Total Admitted Goodwill

	<u>Calculation of Limitation Using Prior Quarter Numbers</u>	<u>Current Reporting Period</u>
(1) Capital & Surplus	.....	XXX
Less:		
(2) Admitted Positive Goodwill	.....	XXX
(3) Admitted EDP Equipment & Operating System Software	.....	XXX
(4) Admitted Net Deferred Taxes	.....	XXX
(5) Adjusted Capital and Surplus (Line 1-2-3-4)	.....	XXX
(6) Limitation on amount of goodwill (adjusted capital and surplus times 10% goodwill limitation [Line 5*10%])	.....	XXX
(7) Current period reported Admitted Goodwill	XXX	.....
(8) Current Period Admitted Goodwill as a % of prior period Adjusted Capital and Surplus (Line 7/Line 5)	XXX %



Detail Eliminated to Conserve Space



SCHEDULE D – PART 6 – SECTION 1

VALUATION OF SHARES OF SUBSIDIARY, CONTROLLED OR AFFILIATED COMPANIES



Detail Eliminated to Conserve Space

~~Column 7 — Do Insurer’s Assets Include Intangible Assets Connected with Holding of Such Company’s Stock?~~

~~State whether the assets shown by the reporting entity in this statement include, through the carrying value of stock of the SCA company valued under the SSAP No. 97—Subsidiary, Controlled and Affiliated Entities, intangible assets arising out of the purchase of such stock by the reporting entity or the purchase by the SCA Company of the stock of a lower tier company controlled by the SCA Company. For purposes of this question, intangible assets at purchase shall be defined as the excess of the purchase price over the tangible net worth (total assets less intangible assets and total liabilities) represented by such shares as recorded, immediately prior to the date of purchase, on the books of the company whose stock was purchased.~~

~~Column 8 — Total Amount of Such Intangible Assets~~Goodwill

~~If the answer in Column 7 is “Yes,” give the total amount of intangible assets involved whether admitted or nonadmitted. The intangible assets~~goodwill shown for the SCA Company should include any intangible assets that are included in the SCA Company’s carrying value of the stock of one or more lower-tier companies controlled by the SCA Company. In all cases, the ~~current intangible assets~~goodwill equals the ~~intangible assets~~goodwill calculated at purchase, as defined in SSAP No. 68—Business Combinations and Goodwill~~above~~, minus any write-off thereof between the date of purchase and the statement date. If any portion of the total amount of ~~intangible assets~~goodwill is required to be nonadmitted for all SCA companies combined in accordance with SSAP No. 97—Investments in Subsidiary, Controlled and Affiliated Entities and SSAP No. 68—Business Combinations and Goodwill state the total amount nonadmitted in the footnote at the bottom of the this section of the schedule.

~~Column 409~~ — Nonadmitted Amount

Provide the amount nonadmitted, if any, included in Column 2 of the Asset page.

~~Column 410~~ — Stock of Such Company Owned by Insurer on Statement Date Number of Shares and
~~Column 4211~~ — Stock of Such Company Owned by Insurer on Statement Date % of Outstanding



State the number of shares of stock of the SCA Company owned by the reporting entity on the statement date and the percent owned of the outstanding shares of the same class.

**** Column ~~43-12~~ through ~~46-15~~ will be electronic only. ****

~~Column 4312~~ — Legal Entity Identifier (LEI)

Provide the 20-character Legal Entity Identifier (LEI) for any issuer as assigned by a designated Local Operating Unit. If no LEI number has been assigned, leave blank.

Column ~~4~~13 – 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

Do not report ticker symbols, either internal or otherwise.

The issuer information should be the same as provided for Schedule D, Part 2, Sections 1 and 2.

Column ~~5~~14 – Issue

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

Do not report ticker symbols, either internal or otherwise.

The issue information should be the same as provided for Schedule D, Part 2, Sections 1 and 2.

Column ~~6~~15 – ISIN Identification

The International Securities Identification Numbering (ISIN) system is an international standard set up by the International Organization for Standardization (ISO). It is used for numbering specific securities, such as stocks, bonds, options and futures. ISIN numbers are administered by a National Numbering Agency (NNA) in each of their respective countries, and they work just like serial numbers for those securities. Record the ISIN number only if no valid CUSIP, CINS or PPN exists to report in Column 1.

SCHEDULE D – PART 6 – SECTION 2

**=====
 ↓ ↑ **Detail Eliminated to Conserve Space** =====
 ↓ ↑**

Column 4 – Total Amount of ~~Intangible Assets~~Goodwill Included in Amount Shown in Column 8, Section 1

As explained in the instructions for Section 1, this amount is based on the ~~intangible assets~~goodwill at purchase of the stock of the lower-tier company, reduced by any subsequent impairment/write-off. The reporting entity also bases the amount shown on the proportionate ownership of the lower-tier company.

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Blanks (E) Working Group
Editorial Revisions to the Blanks and Instructions
(presented at the August 27, 2020, 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
2020	Long Term Care Reporting Form 1	CHANGE TO BLANK Add reference to footnote (a) in column 2 header. Renummer line numbers on Group section from 1 through 5 to 6 through 10.	H ,L/F, P/C	Annual
2020	Long Term Care Reporting Forms 2 and 3	CHANGE TO BLANK Add reference to footnote (a) in table header.	H, L/F, P/C	Annual
2020	Schedule T	CHANGE TO BLANK Noted during review that the footnote references were not updated when changes were made several years ago. Inserted (b) in column 6 header and changed the (b) to (c) on line 99.	L	Annual
2020	Exhibit of Number of Policies, Contracts, Certificates, Income Payable and Account Values in Force for Supplementary Contracts, Annuities, Accident and Health and Other Policies	CHANGE TO BLANK Document existing crosschecks on the blank page to clarify for users of the exhibit how the count for the line is determined. Supplementary Contracts, Annuities and Deposit Funds Sections 9. In force end of year (Line 5 minus Line 8) Accident and Health Insurance Section 10. In force end of year (Line 5 minus Line 9)	L/F	Annual

Effective	Table Name	Description	Statement Type	Filing Type
2020	Notes to Financial Statements	<p>CHANGE TO INSTRUCTION</p> <p>For Note 23F(1)f, modify the narrative of the illustration as shown below and remove the collateral column in the illustration for reciprocal jurisdiction section to match the authorized section of the illustration because collateral not required for authorized and reciprocal jurisdiction reinsurers.</p> <p>f. Total Paid Loss/LAE amounts recoverable (for authorized, reciprocal jurisdiction, unauthorized and certified reinsurers), any amounts more than 90 days overdue (for authorized, reciprocal jurisdiction, unauthorized and certified reinsurers), and for amounts recoverable the collateral held (for authorized, reciprocal jurisdiction, unauthorized and certified reinsurers) as respects amounts recoverable from authorized, reciprocal jurisdiction, unauthorized and certified reinsurers:</p>	P/C, T	Annual
2020	Analysis of Operations by Lines of Business – Summary	<p>CHANGE TO INSTRUCTION</p> <p>Remove two crosschecks as shown below. There is an existing crosschecks for the Exhibit of Number of Policies, Contracts, Certificates, Income Payable and Account Values in Force for Supplementary Contracts, Annuities, Accident and Health and Other Policies which make these two not work for arriving at a direct count.</p> <p>Line 34 – Policies/Certificates in Force End of Year</p> <p>The number provided should be count of direct written policies/certificates in force at the end of the year.</p> <p>The sum of Columns 2 and 3 should equal Line 23, Column 9 of Life Insurance (state page).</p> <p>The sum of Columns 4 and 5 should equal the Exhibit of Number of Policies, Contracts, Certificates, Income Payable and Account Values in Force for Supplementary Contracts, Annuities, Accident and Health and Other Policies Line 9 (Column 1 plus Column 3 for the Supplementary Contracts section) plus Line 9 (sum of Columns 1 through 4 for the Annuities section).</p> <p>Column 6 should equal sum of Column 1, Column 3 and Column 5, Line 10 – Line 3 + Line 8 of the Exhibit of Number of Policies, Contracts, Certificates, Income Payable and Account Values in Force for Supplementary Contracts, Annuities, Accident and Health and Other Policies in the Accident and Health Insurance section.</p>	L/F	Annual

Effective	Table Name	Description	Statement Type	Filing Type
2020	Schedule D, Part 1 Schedule D, Part 2, Section 1 Schedule D, Part 2, Section 2 Schedule BA, Part 1	<p>CHANGE TO INSTRUCTION</p> <p>Add new administrative symbol ND*</p> <p><u>ND* Regulatory review for an assessment of regulatory policy for the investment or regulatory reporting instructions to implement applicable policy.</u></p>	H, L/F, P/C, T	Annual
2021	Schedule D, Part 3 Schedule BA, Part 2	<p>CHANGE TO INSTRUCTION</p> <p>Add new administrative symbol ND*</p> <p><u>ND* Regulatory review for an assessment of regulatory policy for the investment or regulatory reporting instructions to implement applicable policy.</u></p>	H, L/F, P/C, T	Quarterly
2020	Schedule BA, Part 1	<p>CHANGE TO INSTRUCTION</p> <p>Add clarification to the FE code to indicate that the code is limited for use on Schedule BA and reporting entities should consult the P&P manual for details on its use on Schedule BA.</p> <p>Following are valid SVO Administrative Symbols for bonds and preferred stock. Refer to the P&P Manual for the application of these symbols.</p> <p>S Additional or other non-payment risk SYE Additional or other non-payment risk - Year-end carry over YE Year-end carry over FE Filing Exempt (Limited use on this schedule. See P&P Manual for details) RT Regulatory Transaction RTS Regulatory Transaction - SVO Reviewed RTIF Regulatory Transaction - Initial Filing Submitted to SVO RTSYE Regulatory Transaction - SVO Reviewed - Year-end carry over F Sub-paragraph D Company – insurer self-designated</p>	H, L/F, P/C, T	Annual

Effective	Table Name	Description	Statement Type	Filing Type
2021	Schedule BA, Part 2	<p>CHANGE TO INSTRUCTION</p> <p>Add clarification to the FE code to indicate that the code is limited for use on Schedule BA and reporting entities should consult the P&P manual for details on its use on Schedule BA.</p> <p>Following are valid SVO Administrative Symbols for bonds and preferred stock. Refer to the P&P Manual for the application of these symbols.</p> <p>S Additional or other non-payment risk SYE Additional or other non-payment risk - Year-end carry over YE Year-end carry over FE Filing Exempt _____ (Limited use on this schedule. See P&P Manual for details) RT Regulatory Transaction RTS Regulatory Transaction - SVO Reviewed RTIF Regulatory Transaction - Initial Filing Submitted to SVO RTSYE Regulatory Transaction - SVO Reviewed - Year-end carry over F Sub-paragraph D Company – insurer self-designated</p>	H, L/F, P/C, T	Quarterly

HEALTH ENTITIES

COMPANY NAME: _____ NAIC Company Code: _____

Contact: _____ Telephone: _____

REQUIRED FILINGS IN THE STATE OF: _____ Filings Made During the Year ~~2020~~2021

(1) Checklist	(2) Line #	(3) REQUIRED FILINGS FOR THE ABOVE STATE	(4) NUMBER OF COPIES*			(5) DUE DATE	(6) FORM SOURCE**	(7) APPLICABLE NOTES
			Domestic		Foreign			
			State	NAIC	State			
		I. NAIC FINANCIAL STATEMENTS						
	1	Annual Statement (8 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	
		II. NAIC SUPPLEMENTS						
	11	Accident & Health Policy Experience Exhibit		EO		4/1	NAIC	
	12	Actuarial Opinion		EO		3/1	Company	
	13	Life Supplemental Data due March 1		EO		3/1	NAIC	
	14	Life Supplemental Data due April 1		EO		4/1	NAIC	
	15	Life Supp Statement non-guaranteed elements – Exh 5, Int. #3		EO		3/1	Company	
	16	Life Supp Statement on par/non-par policies – Exh 5 Int. 1&2		EO		3/1	Company	
	17	Life, Health & Annuity Guaranty Assessment Base Reconciliation Exhibit		EO	xxx	4/1	NAIC	
	18	Life, Health & Annuity Guaranty Assessment Base Reconciliation Exhibit Adjustment Form		EO	xxx	4/1	NAIC	
	19	Long-Term Care Experience Reporting Forms		EO	xxx	4/1	NAIC	
	20	Management Discussion & Analysis		EO		4/1	Company	
	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, 2 and 3)		EO		4/1	NAIC	
	27	Supplemental Health Care Exhibit's Allocation Report		EO		4/1	NAIC	
	28	Supplemental Investment Risk Interrogatories		EO		4/1	NAIC	
		III. ELECTRONIC FILING REQUIREMENTS						
	61	Annual Statement Electronic Filing	xxx	EO	xxx	3/1	NAIC	
	62	March .PDF Filing	xxx	EO	xxx	3/1	NAIC	
	63	Risk-Based Capital Electronic Filing	xxx	EO	N/A	3/1	NAIC	
	64	Risk-Based Capital .PDF Filing	xxx	EO	N/A	3/1	NAIC	
	65	Supplemental Electronic Filing	xxx	EO	xxx	4/1	NAIC	
	66	Supplemental .PDF Filing	xxx	EO	xxx	4/1	NAIC	
	67	Quarterly Statement Electronic Filing	xxx	EO	xxx	5/15, 8/15, 11/15	NAIC	
	68	Quarterly .PDF Filing	xxx	EO	xxx	5/15, 8/15, 11/15	NAIC	
	69	June .PDF Filing	xxx	EO	xxx	6/1	NAIC	
		IV. AUDIT/INTERNAL CONTROL RELATED REPORTS						
	81	Accountants Letter of Qualifications		EO	N/A	6/1	Company	
	82	Audited Financial Reports		EO		6/1	Company	
	83	Audited Financial Reports Exemption Affidavit		N/A	N/A		Company	
	84	Communication of Internal Control Related Matters Noted in Audit		EO	N/A	8/1	Company	
	85	Independent CPA (change)		N/A	N/A		Company	

(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
	86	Management's Report of Internal Control Over Financial Reporting		N/A	N/A	8/1	Company	
	87	Notification of Adverse Financial Condition		N/A	N/A		Company	
	88	Relief from the five-year rotation requirement for lead audit partner		EO		3/1	Company	
	89	Relief from the one-year cooling off period for independent CPA		EO		3/1	Company	
	90	Relief from the Requirements for Audit Committees		EO		3/1	Company	
	91	Request for Exemption to File Management's Report of Internal Control Over Financial Reporting		N/A	N/A		Company	
		V. STATE REQUIRED FILINGS						
	101	Corporate Governance Annual Disclosure***		0			Company	
	102	Filings Checklist (with Column 1 completed)		0			State	
	103	Form B-Holding Company Registration Statement		0			Company	
	104	Form F-Enterprise Risk Report ****		0			Company	
	105	ORSA *****		0			Company	
	106	Premium Tax		0			State	
	107	State Filing Fees		0			State	
	108	Signed Jurat	xxx	0			NAIC	
	109							
	110							
	111							
	112							

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

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

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

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

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

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

**General Instructions
For Companies to Use Checklist**

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

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

Column (1) Checklist

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

Column (2) Line #

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

Column (3) Required Filings

Name of item or form to be filed.

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

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

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

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

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

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

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

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

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

Column (4) Number of Copies

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

,

Column (5) Due Date

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

Column (6) Form Source

This column contains one of three words: “NAIC,” “State,” or “Company.” If this column contains “NAIC,” the company must obtain the forms from the appropriate vendor. If this column contains “State,” the state will provide the forms with the filing instructions (generally, on the state web site). If this column contains “Company,” the company, or its representative (e.g., its CPA firm), is expected to provide the form based upon the appropriate state instructions or the NAIC *Annual Statement Instructions*.

Column (7) Applicable Notes

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

w:\qa\blanks\checklists\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 2020

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			
I. NAIC FINANCIAL STATEMENTS								
	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	
II. NAIC SUPPLEMENTS								
	11	Accident & Health Policy Experience Exhibit		EO		4/1	NAIC	
	12	Credit Insurance Experience Exhibit		EO	xxx	4/1	NAIC	
	13	Life, Health & Annuity Guaranty Assessment Base Reconciliation Exhibit		EO	xxx	4/1	NAIC	
	14	Life, Health & Annuity Guaranty Assessment Base Reconciliation Exhibit Adjustment Form		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	Medicare Supplement Insurance Experience Exhibit		EO	xxx	3/1	NAIC	
	18	Medicare Part D Coverage Supplement		EO		3/1, 5/15, 8/15, 11/15	NAIC	
	19	Risk-Based Capital Report		EO		3/1	NAIC	
	20	Schedule SIS		N/A	N/A	3/1	NAIC	
	21	Supplemental Compensation Exhibit		N/A	N/A	3/1	NAIC	
	22	Supplemental Health Care Exhibit (Parts 1, 2 and 3)		EO		4/1	NAIC	
	23	Supplemental Health Care Exhibit's Allocation Report		EO		4/1	NAIC	
	24	Supplemental Investment Risk Interrogatories		EO		4/1	NAIC	
	25	Supplemental Schedule O		EO	xxx	3/1	NAIC	
	26	Supplemental Term and Universal Life Insurance Reinsurance Exhibit		EO		4/1	NAIC	
	27	Trusted Surplus Statement		EO	xxx	3/1, 5/15, 8/15, 11/15	NAIC	
	28	Variable Annuities Supplement		EO		4/1	NAIC	
	29	VM 20 Reserves Supplement		EO		3/1	NAIC	
	30	Workers' Compensation Carve-Out Supplement		EO		3/1	NAIC	
Actuarial Related Items								
	31	Actuarial Certification regarding use 2001 Preferred Class Table		EO		3/1	Company	
	32	Actuarial Certification Related Annuity Nonforfeiture Ongoing Compliance for Equity Indexed Annuities		EO		3/1	Company	
	33	Actuarial Certification Related to Hedging required by Actuarial Guideline XLIII		EO		3/1	Company	
	34	Actuarial Certification Related to Reserves required by Actuarial Guideline XLIII		EO		3/1	Company	
	353 3	Actuarial Memorandum Related to Universal Life with Secondary Guarantee Policies required by Actuarial Guideline XXXVIII 8D		N/A	xxx	4/30	Company	
	363 4	Actuarial Opinion		EO		3/1	Company	
	37	Executive Summary of the PBR Actuarial Report (if VM early adopted)		N/A		4/1	Company	
	383 5	Actuarial Opinion on Separate Accounts Funding Guaranteed Minimum Benefit		EO		3/1	Company	
	393 6	Actuarial Opinion on Synthetic Guaranteed Investment Contracts		EO		3/1	Company	
	403 7	Actuarial Opinion on X-Factors		EO		3/1	Company	
	413 8	Actuarial Opinion required by Modified Guaranteed Annuity Model Regulation		EO		3/1	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			
	42	Financial Officer Certification Related to Clearly Defined Hedging Strategy required by Actuarial Guideline XLIII		EO		3/1	Company	
	394	Request for Life PBR Exemption (formerly Companywide Exemption)		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	Management Certification that the Valuation Reflects Management's Intent required by Actuarial Guideline XLIII		EO		3/1	Company	
	454	RAAIS required by Valuation Manual		N/A	xxx	4/1	Company	
	465	Reasonableness & Consistency of Assumptions Certification required by Actuarial Guideline XXXV		EO	xxx	3/1,5/15, 8/15, 11/15	Company	
	476	Reasonableness of Assumptions Certification required by Actuarial Guideline XXXV		EO	xxx	3/1,5/15, 8/15, 11/15	Company	
	487	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	
	498	Reasonableness & Consistency of Assumptions Certification required by Actuarial Guideline XXXVI (Updated Market Value)		EO	xxx	3/1,5/15, 8/15, 11/15	Company	
	504	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	
	540	RBC Certification required under C-3 Phase I		EO		3/1	Company	
	521	RBC Certification required under C-3 Phase II		EO		3/1	Company	
	532	Statement on non-guaranteed elements - Exhibit 5 Int. #3		EO		3/1	Company	
	543	Statement on par/non-par policies - Exhibit 5 Int. 1&2		EO		3/1	Company	
		III. ELECTRONIC FILING REQUIREMENTS						
	61	Annual Statement Electronic Filing	xxx	EO	xxx	3/1	NAIC	
	62	March .PDF Filing	xxx	EO	xxx	3/1	NAIC	
	63	Risk-Based Capital Electronic Filing	xxx	EO	N/A	3/1	NAIC	
	64	Risk-Based Capital .PDF Filing	xxx	EO	N/A	3/1	NAIC	
	65	Separate Accounts Electronic Filing	xxx	EO	xxx	3/1	NAIC	
	66	Separate Accounts .PDF Filing	xxx	EO	xxx	3/1	NAIC	
	67	Supplemental Electronic Filing	xxx	EO	xxx	4/1	NAIC	
	68	Supplemental .PDF Filing	xxx	EO	xxx	4/1	NAIC	
	69	Quarterly Statement Electronic Filing	xxx	EO	xxx	5/15, 8/15, 11/15	NAIC	
	70	Quarterly .PDF Filing	xxx	EO	xxx	5/15, 8/15, 11/15	NAIC	
	71	June .PDF Filing	xxx	EO	xxx	6/1	NAIC	
		IV. AUDIT/INTERNAL CONTROL RELATED REPORTS						
	81	Accountants Letter of Qualifications		EO	N/A	6/1	Company	
	82	Audited Financial Reports		EO		6/1	Company	
	83	Audited Financial Reports Exemption Affidavit		N/A	N/A		Company	
	84	Communication of Internal Control Related Matters Noted in Audit		EO	N/A	8/1	Company	
	85	Independent CPA (change)		N/A	N/A		Company	
	86	Management's Report of Internal Control Over Financial Reporting		N/A	N/A	8/1	Company	
	87	Notification of Adverse Financial Condition		N/A	N/A		Company	
	88	Relief from the five-year rotation requirement for lead audit partner		EO		3/1	Company	
	89	Relief from the one-year cooling off period for independent CPA		EO		3/1	Company	
	90	Relief from the Requirements for Audit Committees		EO		3/1	Company	
	91	Request for Exemption to File Management's Report of Internal Control Over Financial Reporting		N/A	N/A		Company	
		V. STATE REQUIRED FILINGS						
	101	Corporate Governance Annual Disclosure***		0			Company	

(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			
	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							
	110							
	111							
	112							
	113							

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

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

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

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

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

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

**General Instructions
For Companies to Use Checklist**

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

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

Column (1) Checklist

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

Column (2) Line #

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

Column (3) Required Filings

Name of item or form to be filed.

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

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

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

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

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

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

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

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

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

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

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

Column (4) Number of Copies

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

Column (5) Due Date

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

Column (6) Form Source

This column contains one of three words: “NAIC,” “State,” or “Company.” If this column contains “NAIC,” the company must obtain the forms from the appropriate vendor. If this column contains “State,” the state will provide the forms with the filing instructions. If this column contains “Company,” the company, or its representative (e.g., its CPA firm), is expected to provide the form based upon the appropriate state instructions or the NAIC *Annual Statement Instructions*.

Column (7) Applicable Notes

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

w:\qa\blanks\checklists\2020 filings made in 2021\2 lifecklist_2020_filingsmade2021.docx

PROPERTY & CASUALTY INSURERS

COMPANY NAME: _____ NAIC Company Code: _____

Contact: _____ Telephone: _____

REQUIRED FILINGS IN THE STATE OF: _____ Filings Made During the Year 2020

(1) Checklist	(2) Line #	(3) REQUIRED FILINGS FOR THE ABOVE STATE	(4) NUMBER OF COPIES*			(5) DUE DATE	(6) FORM SOURCE**	(7) APPLICABLE NOTES
			Domestic		Foreign			
			State	NAIC					State
I. NAIC FINANCIAL STATEMENTS								
	1	Annual Statement (8 1/2" 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 1/2" 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 1/2" x 14")		EO		5/1	NAIC	
II. NAIC SUPPLEMENTS								
	11	Accident & Health Policy Experience Exhibit		EO		4/1	NAIC	
	12	Actuarial Opinion		EO		3/1	Company	
	13	Actuarial Opinion Summary		N/A		3/15	Company	
	14	Bail Bond Supplement		EO		3/1	NAIC	
	15	Combined Insurance Expense Exhibit		EO		5/1	NAIC	
	16	Credit Insurance Experience Exhibit		EO	xxx	4/1	NAIC	
	17	Cybersecurity and Identity Theft 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	Financial Guaranty Insurance Exhibit		EO		3/1	NAIC	
	20	Insurance Expense Exhibit		EO	xxx	4/1	NAIC	
	21	Life, Health & Annuity Guaranty Assessment Base Reconciliation Exhibit		EO	xxx	4/1	NAIC	
	22	Life, Health & Annuity Guaranty Assessment Base Reconciliation Exhibit Adjustment Form		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	Medicare Part D Coverage Supplement		EO		3/1, 5/15, 8/15, 11/15	NAIC	
	26	Medicare Supplement Insurance Experience Exhibit		EO	xxx	3/1	NAIC	
	27	Premiums Attributed to Protected Cells Exhibit		EO		3/1	NAIC	
	28	Private Flood Insurance Supplement		EO		4/1	NAIC	
	298	Reinsurance Attestation Supplement		EO	xxx	3/1	Company	
	293	Exceptions to Reinsurance Attestation Supplement		N/A	xxx	3/1	Company	
	0							
	319	Reinsurance Summary Supplemental		EO	xxx	3/1	NAIC	
	342	Risk-Based Capital Report		EO		3/1	NAIC	
	323	Schedule SIS		N/A	N/A	3/1	NAIC	
	334	Supplement A to Schedule T		EO		3/1, 5/15, 8/15, 11/15	NAIC	
	345	Supplemental Compensation Exhibit		N/A	N/A	3/1	NAIC	
	356	Supplemental Health Care Exhibit (Parts 1, 2 and 3)		EO		4/1	NAIC	
	367	Supplemental Health Care Exhibit's Allocation Report Supplement		EO		4/1	NAIC	
	378	Supplemental Investment Risk Interrogatories		EO		4/1	NAIC	
	389	Supplemental Schedule for Reinsurance Counterparty Reporting Exception – Asbestos and Pollution Contracts		EO		3/1	NAIC	
	394	Trusteed Surplus Statement		EO	xxx	3/1, 5/15, 8/15, 11/15	NAIC	
	0							
III. ELECTRONIC FILING REQUIREMENTS								
	61	Annual Statement Electronic Filing	xxx	EO	xxx	3/1	NAIC	
	62	March .PDF Filing	xxx	EO	xxx	3/1	NAIC	
	63	Risk-Based Capital Electronic Filing	xxx	EO	N/A	3/1	NAIC	
	64	Risk-Based Capital .PDF Filing	xxx	EO	N/A	3/1	NAIC	
	65	Combined Annual Statement Electronic Filing	xxx	EO	xxx	5/1	NAIC	
	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	
		IV. AUDIT/INTERNAL CONTROL RELATED REPORTS						
	81	Accountants Letter of Qualifications		EO	N/A	6/1	Company	
	82	Audited Financial Reports		EO		6/1	Company	
	83	Audited Financial Reports Exemption Affidavit		N/A	N/A		Company	
	84	Communication of Internal Control Related Matters Noted in Audit		EO	N/A	8/1	Company	
	85	Independent CPA (change)		N/A	N/A		Company	
	86	Management's Report of Internal Control Over Financial Reporting		N/A	N/A	8/1	Company	
	87	Notification of Adverse Financial Condition		N/A	N/A		Company	
	88	Relief from the five-year rotation requirement for lead audit partner		EO		3/1	Company	
	89	Relief from the one-year cooling off period for independent CPA		EO		3/1	Company	
	90	Relief from the Requirements for Audit Committees		EO		3/1	Company	
	91	Request to File Consolidated Audited Annual Statements		N/A	N/A		Company	
	92	Request for Exemption to File Management's Report of Internal Control Over Financial Reporting		N/A	N/A		Company	
		V. STATE REQUIRED FILINGS***						
	101	Corporate Governance Annual Disclosure***		0			Company	
	102	Filings Checklist (with Column 1 completed)		0			State	
	103	Form B-Holding Company Registration Statement		0			Company	
	104	Form F-Enterprise Risk Report ****		0			Company	
	105	ORSA *****		0			Company	
	106	Premium Tax		0			State	
	107	State Filing Fees		0			State	
	108	Signed Jurat	xxx	0			NAIC	
	109							
	110							
	111							

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

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

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

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

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

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

**General Instructions
For Companies to Use Checklist**

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

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

Column (1) Checklist

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

Column (2) Line #

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

Column (3) Required Filings

Name of item or form to be filed.

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

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

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

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

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

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

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

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

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

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

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

Column (4) Number of Copies

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

Column (5) Due Date

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

Column (6) Form Source

This column contains one of three words: “NAIC,” “State,” or “Company.” If this column contains “NAIC,” the company must obtain the forms from the appropriate vendor. If this column contains “State,” the state will provide the forms with the filing instructions. If this column contains “Company,” the company, or its representative (e.g., its CPA firm), is expected to provide the form based upon the appropriate state instructions or the NAIC *Annual Statement Instructions*.

Column (7) Applicable Notes

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

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TITLE COMPANIES

COMPANY NAME: _____ NAIC Company Code: _____

Contact: _____ Telephone: _____

REQUIRED FILINGS IN THE STATE OF: _____ Filings Made During the Year 2020

(1) Checklist	(2) Line #	(3) REQUIRED FILING FOR THE ABOVE STATE	(4) NUMBER OF COPIES*			(5) DUE DATE	(6) FORM SOURCE*	(7) APPLICABLE NOTES
			Domestic		Foreign			
			State	NAIC					State
I. NAIC FINANCIAL STATEMENTS								
	1	Annual Statement (8 ½" x 14")		EO		3/1	NAIC	
	1.1	Printed Investment Schedule detail (Pages E01-E29)		EO	xxx	3/1	NAIC	
	2	Quarterly Financial Statement (8 ½" x 14")		EO		5/15, 8/15, 11/15	NAIC	
II. NAIC SUPPLEMENTS								
	11	Actuarial Opinion		EO		3/1	Company	
	12	Investment Risk Interrogatories		EO		4/1	NAIC	
	13	Management Discussion & Analysis		EO		4/1	Company	
	14	Schedule SIS		N/A	N/A	3/1	NAIC	
	15	Supplemental Compensation Exhibit		N/A	N/A	3/1	NAIC	
	16	Supplemental Schedule of Business Written By Agency		N/A		4/1	NAIC	
III. ELECTRONIC FILING REQUIREMENTS								
	61	Annual Statement Electronic Filing	xxx	EO	xxx	3/1	NAIC	
	62	March .PDF Filing	xxx	EO	xxx	3/1	NAIC	
	63	Supplemental Electronic Filing	xxx	EO	xxx	4/1	NAIC	
	64	Supplemental .PDF Filing	xxx	EO	xxx	4/1	NAIC	
	65	Quarterly Statement Electronic Filing	xxx	EO	xxx	5/15, 8/15, 11/15	NAIC	
	66	Quarterly .PDF Filing	xxx	EO	xxx	5/15, 8/15, 11/15	NAIC	
	67	June .PDF Filing	xxx	EO	xxx	6/1	NAIC	
IV. AUDIT/INTERNAL CONTROL RELATED REPORTS								
	81	Accountants Letter of Qualifications		EO	N/A	6/1	Company	
	82	Audited Financial Reports		EO		6/1	Company	
	83	Audited Financial Reports Exemption Affidavit		N/A	N/A		Company	
	84	Communication of Internal Control Related Matters Noted in Audit		EO	N/A	8/1	Company	
	85	Independent CPA (change)		N/A	N/A		Company	
	86	Management's Report of Internal Control Over Financial Reporting		N/A	N/A	8/1	Company	
	87	Notification of Adverse Financial Condition		N/A	N/A		Company	
	88	Request for Exemption to File		N/A	N/A		Company	
	89	Relief from the five-year rotation requirement for lead audit partner		EO		3/1	Company	
	90	Relief from the one-year cooling off period for independent CPA		EO		3/1	Company	
	91	Relief from the Requirements for Audit Committees		EO		3/1	Company	
V. STATE REQUIRED FILINGS***								
	101	Corporate Governance Annual Disclosure***		0			Company	
	102	Filings Checklist (with Column 1 completed)		0			State	
	103	Form B-Holding Company Registration Statement		0			Company	
	104	Form F-Enterprise Risk Report ***		0			Company	
	105	ORSA ****		0			Company	
	106	State Filing Fees		0			State	
	107	Signed Jurat	xxx	0			NAIC	
	108							

(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			
	109							

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

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

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

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

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

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

**General Instructions
For Companies to Use Checklist**

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

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

Column (1) Checklist

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

Column (2) Line #

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

Column (3) Required Filings

Name of item or form to be filed.

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

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

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

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

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

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

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

Column (4) Number of Copies

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

Column (5) Due Date

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

Column (6) Form Source

This column contains one of three words: “NAIC,” “State,” or “Company.” If this column contains “NAIC,” the company must obtain the forms from the appropriate vendor. If this column contains “State,” the state will provide the forms with the

filing instructions (generally, on its web site). If this column contains “Company,” the company, or its representative (e.g., its CPA firm), is expected to provide the form based upon the appropriate state instructions or the NAIC *Annual Statement Instructions*.

Column (7) Applicable Notes

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

w:\qa\blanks\checklists\2020 filings made in 2021\4 titlecklist_2020_filingsmade2021.docx

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**Blanks (E) Working Group
Summary of Comments for August 27, 2020
Conference Call**

ITEMS RECEIVED FOR COMMENT

Reference Number	Description
2020-02BWW Modified	<p>Modify the instructions and illustration for Note 10L to reflect the disclosure changes for <i>SSAP No. 97—Investments in Subsidiary, Controlled, and Affiliated Entities</i> being adopted by the Statutory Accounting Principles (E) Working Group.</p> <p style="text-align: center;"><u>Comment #1 – Industry Interested Parties</u> Attachment K Page 1 of 4</p> <p>IPs recommend this item be deferred since it is supported by SAPWG 2019-14, which has been deferred by SAPWG and is expected to be addressed later in 2020 and would be effective in 2021.</p>
2020-22BWW Modified	<p>Modify the instructions and illustration for Note 3A and a new Note 3E with instructions and illustrations to be data captured. Modify the blank and instructions for Schedule D, Part 6, Sections 1 and 2 (SAPWG 2020-03).</p> <p style="text-align: center;"><u>Comment #1 – Industry Interested Parties</u> Attachment K Page 1 of 4</p> <p>IPs suggest the following editorial revision in order to be consistent with SAPWG 2020-03, which is expected to be adopted during SAPWG’s conference call on July 30th:</p> <ul style="list-style-type: none"> • On page 2 of the PDF, the fourth bullet point under Note 3.A., the first word should be ‘Each’ and not ‘The’. <p>IPs recommend that this item have an anticipated effective date of Annual 2021, which will be consistent with the effective date of its supporting item SAPWG 2020-03.</p>

Reference Number	Description
2020-24BWG Modified	Remove questions 29, 30, 31 and 32 from the Supplemental Exhibits and Schedules Interrogatories. Renumber the remaining questions.
<u>Comment #1 – Industry Interested Parties</u>	Attachment K
Page 2 of 4	
IPs have no comments.	

2020-25BWG	Add a new Column 5 to the blank for Schedule T with instructions to specifically capture the CHIP premium. Existing columns after the new Column 5 will be renumbered.				
<u>Comment #1 – Industry Interested Parties</u>	Attachment K				Page 2 of 4
<p>IPs support the proposal to add a new Column 5 to the blank for Schedule T with instructions to specifically capture the CHIP premium and to renumber the existing columns after the new Column 5. This change would provide the necessary information needed by state guaranty funds (and other state agencies) to bill health plans without unnecessarily (and incorrectly) including CHIP premium in the premium base used for the calculation of the assessment. While a similar change may be prudent in other schedules and exhibits in the blank for consistency, IPs will give further consideration to that over a longer-term time horizon.</p> <p>IPs suggest updating the instructions as follows for the Life, Health and Annuity Guaranty Association Model Act Assessment Base Reconciliation Exhibit to be consistent with the Schedule T in the Health Blank.</p>					
<u>Health Blank Schedule T Column Reference</u>	Col. 67 Life & Annuity Premiums & Other Considerations (In part)	Col. 67 Life & Annuity Premiums & Other Considerations (In part)	Col. 2-56 Accident and Health Insurance Premiums	Col. 910 Deposit-type Contract Funds	Col. 67 Life & Annuity Premiums & Other Considerations (In part)
<u>Base Exhibit</u>	Col. 1 Life Insurance Premiums	Col. 2 Annuity Considerations	Col. 3 A & H Premiums	Col. 4 Deposit-Type Contract Funds (In part)	Col. 4 Other Considerations (In part)

Reference Number	Description
2020-26BWG Modified	Add a new Column 5 to Schedule DB, Part D, Section 1 and renumber the remaining columns. Add instruction for the new Column 5, add the column reference to Column 7, and adjust other column references in crosschecks. Correct column references for this schedule on the Liability Page, Asset Page and Schedule DB Verification. Modify instruction language for the disclosure Note 8A(8).
<u>Comment #1 – Industry Interested Parties</u>	<p style="text-align: center;">Attachment K Page 3 of 4</p> <p>IPs suggest changing the SSAP No. in the ‘reason for change’ section to reflect the correct SSAP No.:</p> <p>The purpose of this proposal is to reflect on Schedule DB, Part D, Section 1 and the Notes to Financial Statement disclosure changes to SSAP No. <u>9786</u>—Derivatives adopted by Statutory Accounting Principles (E) Working Group (SAPWG).</p> <p>IPs suggest changing the reference to the revised Column 8 on page 3 of the PDF as follows:</p> <p style="padding-left: 40px;">For the aggregate reporting of Exchange-Traded Derivatives (Line 019999999), show the amount in Column <u>56</u>.</p> <p>IPs suggest adding the instructions for the new column 5 to the Quarterly Statement Instructions on page 7 of the PDF as it appears to have been omitted:</p> <p style="padding-left: 40px;">Column 5 – Present Value of Financing Premium</p> <p style="padding-left: 80px;">Report the present value of the amount owed by the reporting entity (as a positive) and the amount due to the reporting entity (as a negative) representing derivative financing premiums. See <i>SSAP No. 86—Derivatives</i>.</p> <p>IPs suggest changing the reference to the new Column 6 on page 7 of the PDF as follows:</p> <p style="padding-left: 40px;">Column <u>56</u> – Contracts with Book/Adjusted Carrying Value > 0 (i.e., debit balance on balance sheet)</p> <p>IPs suggest changing the formula in the Annual and Quarterly Statement column 13 instructions for OTC counterparties with a master netting agreement, which are permitted to use financing derivatives, as follows. Absent this additional update, the mechanics of the formula for column 13 will add back ‘Present Value of Financing Premium’ to the ‘Off-Balance Sheet Exposure’ column, overstating the amount on Schedule DB Part D Section 1 and creating inappropriate flow-through implications for Risk-Based Capital.</p> <p style="padding-left: 40px;">If Column 2 = yes; show [Column <u>5-6</u> + Column <u>6-7</u> – Column 4 – <u>Column 5</u> + Column <u>4+12</u>] – Column 7-8 but not less than zero.</p>

Reference Number	Description
2020-27BWG Modified	Add new category line to Schedule E, Part 2 for Qualified Cash Pools Under SSAP No 2R (8799999) and renumber the remaining category lines. Add new disclosure 5R to the Notes to Financial Statements. The new disclosure will be data captured.
<u>Comment #1 – Industry Interested Parties</u>	Attachment K Page 3 of 4
	IPs recommend that the line number for the category ‘Total Cash Equivalents’ be 9999999 to allow for future changes without changing the line number again.

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July 28, 2020

Mr. Jake Garn, Chair
Blanks Working Group
National Association of Insurance Commissioners
1100 Walnut St.
Kansas City, MO 64106

SUBJECT: Blanks Working Group (“BWG”) proposals exposed during the conference call on May 28, 2020

Dear Mr. Garn:

Interested parties (“IPs”) appreciate the opportunity to review and comment on the proposals that were exposed by the BWG on, and after, the May 28, 2020 conference call with a comment deadline of July 28, 2020.

2020-02 [Re-exposed changes to the instructions and illustration of Note 10L (*Investment in Downstream Holding Company*) based on the re-exposed item from SAPWG 2019-14 regarding Attribution of Goodwill; Anticipated effective date is Annual 2020]

IPs recommend this item be deferred since it is supported by SAPWG 2019-14, which has been deferred by SAPWG and is expected to be addressed later in 2020 and would be effective in 2021.

2020-22 [Re-exposed changes to the instructions and illustration for Note 3A (*Statutory Purchase Method*); add a new Note 3E (*Subcomponents and Calculation of Adjusted Surplus and Total Admitted Goodwill*); modify the blank and instructions for Schedule D-Part 6 (*Valuation of Shares of Subsidiary, Controlled or Affiliated Companies*) based on the exposed item from SAPWG 2020-03 regarding enhanced goodwill disclosures; Anticipated effective date is Annual 2020]

IPs suggest the following editorial revision in order to be consistent with SAPWG 2020-03, which is expected to be adopted during SAPWG’s conference call on July 30th:

- On page 2 of the PDF, the fourth bullet point under Note 3.A., the first word should be ‘Each’ and not ‘The’.

IPs recommend that this item have an anticipated effective date of Annual 2021, which will be consistent with the effective date of its supporting item SAPWG 2020-03.

2020-24 [Exposed changes based on a submission from the Life Actuarial Task Force regarding changes to remove questions 29, 30, 31 and 32 from the Supplemental Exhibits and Schedules Interrogatories in the Life/Fraternal Blank and renumber the remaining questions. The 4 questions are related to certifications for business subject to Actuarial Guideline XLIII and will be provided in the PBR Actuarial Report as required by VM-31; Anticipated effective date is Annual 2021]

IPs have no comments.

2020-25 [Exposed changes based on a submission from the Blanks Working Group to add a new Column 5 to the Health Blank for Schedule T with instructions to specifically capture the CHIP premium and existing columns after the new Column 5 will be renumbered. The new column will assist regulators in identifying CHIPs/SCHIPs plan premiums associated with the Federal/State partnership created by Title XXI of the Social Security Act as it relates to guaranty fund assessments; Anticipated effective date is 1st Quarter 2021]

IPs support the proposal to add a new Column 5 to the blank for Schedule T with instructions to specifically capture the CHIP premium and to renumber the existing columns after the new Column 5. This change would provide the necessary information needed by state guaranty funds (and other state agencies) to bill health plans without unnecessarily (and incorrectly) including CHIP premium in the premium base used for the calculation of the assessment. While a similar change may be prudent in other schedules and exhibits in the blank for consistency, IPs will give further consideration to that over a longer-term time horizon.

IPs suggest updating the instructions as follows for the Life, Health and Annuity Guaranty Association Model Act Assessment Base Reconciliation Exhibit to be consistent with the Schedule T in the Health Blank.

<u>Health Blank</u> <u>Schedule T</u> <u>Column</u> <u>Reference</u>	Col. 6 <u>7</u> Life & Annuity Premiums & Other Considerations (In part)	Col. 6 <u>7</u> Life & Annuity Premiums & Other Considerations (In part)	Col. 2- 5 <u>6</u> Accident and Health Insurance Premiums	Col. 9 <u>10</u> Deposit-type Contract Funds	Col. 6 <u>7</u> Life & Annuity Premiums & Other Considerations (In part)
<u>Base Exhibit</u>	Col. 1 Life Insurance Premiums	Col. 2 Annuity Considerations	Col. 3 A & H Premiums	Col. 4 Deposit-Type Contract Funds <u>(In part)</u>	Col. 4 Other Considerations <u>(In part)</u>

2020-26 [Exposed changes adds a new Column 5 to Schedule DB, Part D, Section 1 and renumber the remaining columns. Adds instruction for the new Column 5, adds the column reference to Column 7 and adjusts other column references in crosschecks. Also, correct column references for this schedule on the Liability Page, Asset Page and Schedule DB Verification. Modify instruction language for the disclosure Note 8A(8). The changes are based on SAPWG 2019-38 (*Financing Derivatives*), which exposed revisions to ensure consistency in the gross reporting of derivatives, without inclusion of financing components, and in reporting amounts owned to/from the reporting entity from the acquisition or writing of derivatives; Anticipated effective date is 1st Quarter 2021]

IPs suggest changing the SSAP No. in the 'reason for change' section to reflect the correct SSAP No.: The purpose of this proposal is to reflect on Schedule DB, Part D, Section 1 and the Notes to Financial Statement disclosure changes to SSAP No. ~~9786~~—Derivatives adopted by Statutory Accounting Principles (E) Working Group (SAPWG).

IPs suggest changing the reference to the revised Column 8 on page 3 of the PDF as follows:

For the aggregate reporting of Exchange-Traded Derivatives (Line 0199999999), show the amount in Column ~~56~~.

IPs suggest adding the instructions for the new column 5 to the Quarterly Statement Instructions on page 7 of the PDF as it appears to have been omitted:

Column 5 – Present Value of Financing Premium
Report the present value of the amount owed by the reporting entity (as a positive) and the amount due to the reporting entity (as a negative) representing derivative financing premiums. See SSAP No. ~~86~~—*Derivatives*.

IPs suggest changing the reference to the new Column 6 on page 7 of the PDF as follows:

Column ~~56~~ – Contracts with Book/Adjusted Carrying Value > 0 (i.e., debit balance on balance sheet)

IPs suggest changing the formula in the Annual and Quarterly Statement column 13 instructions for OTC counterparties with a master netting agreement, which are permitted to use financing derivatives, as follows. Absent this additional update, the mechanics of the formula for column 13 will add back 'Present Value of Financing Premium' to the 'Off-Balance Sheet Exposure' column, overstating the amount on Schedule DB Part D Section 1 and creating inappropriate flow-through implications for Risk-Based Capital.

If Column 2 = yes; show [Column ~~56~~ + Column ~~67~~ – Column 4 – ~~Column 5~~ + Column ~~4412~~] – Column 7-8 but not less than zero.

2020-27 [Exposed changes add a new category line to Schedule E – Part 2 for Qualified Cash Pools under SSAP No. 2R (8799999) and renumber the remaining category lines. Add new disclosure 5R to the Notes to Financial Statements. The new disclosure will be data captured. The changes are based on SAPWG 2019-42 (*Inclusion of Cash / Liquidity Pools - Cash Equivalents as defined in SSAP No. 2R*) which adopted revisions to reflect that certain cash / liquidity pools, meeting defined criteria, may be reported as cash equivalents. Anticipated effective date is 1st Quarter 2021]

IPs recommend that the line number for the category 'Total Cash Equivalents' be 9999999 to allow for future changes without changing the line number again.

Tip Tipton, CPA
Accounting Policy Manager
Thrivent

Randy Hefel
NAIC Liaison
SOVOS

CC: Kim Hudson, Vice-Chair, California
Mary Caswell, NAIC
Calvin Ferguson, NAIC
Rose Albrizio, Equitable Financial
Keith Bell, Travelers
Connie Jasper Woodroof, Sapiens