

NAIC INSURANCE DATA PRODUCTS
Record Layout
2022 Data in 2022 PC Format - Product Code 'IP'

1 of 4

File Name: P22Q1032

SCHEDULE NAME: NOTES TO FINANCIAL STATEMENT INCOME TAXES

PAGE NUMBER: 00609

| COLUMN NUMBER | COLUMN NAME | FORMAT | LENGTH |
|---------------|-----------------|---------|--------|
| 1 | COCODE | NUMERIC | 5 |
| 2 | LINE_NO | ALPHA | 10 |
| 3 | QUARTER | NUMERIC | 1 |
| 4 | ORD_CY | NUMERIC | 13.3 |
| 5 | CAP_CY | NUMERIC | 13.3 |
| 6 | TOT_CY | NUMERIC | 14 |
| 7 | ORD_PY | NUMERIC | 13.3 |
| 8 | CAP_PY | NUMERIC | 13.3 |
| 9 | TOT_PY | NUMERIC | 14 |
| 10 | ORD_CHANGE | NUMERIC | 13.3 |
| 11 | CAP_CHANGE | NUMERIC | 13.3 |
| 12 | TOT_CHANGE | NUMERIC | 14 |
| 13 | CURR_YR | NUMERIC | 13.3 |
| 14 | PR_YR | NUMERIC | 13.3 |
| 15 | CHANGE | NUMERIC | 14 |
| 16 | YES_NO_RESPONSE | ALPHA | 3 |
| 17 | AMT_AMT_CRED | NUMERIC | 14 |

The following column/row intersections either do not exist or do not have values on the Annual Statement.

COLUMN

LINE NUMBER

ORD_CY

09A02B2 09A03A 09A03B 09A04B 09C1A 09C1B 09C1C 09C1D 09C1E 09C1F
09C1G 09C2A01 09C2A02 09C2A03 09C2A04 09C2A05 09C2A06 09C2A07
09C2A08 09C2A09 09C2A10 09C2A11 09C2A12 09C2A13 09C2A99 09C2B 09C2C
09C2D 09C2E1 09C2E2 09C2E3 09C2E4 09C2E99 09C2F 09C2G 09C2H 09C2I
09C3A1 09C3A2 09C3A3 09C3A4 09C3A5 09C3A99 09C3B1 09C3B2 09C3B3
09C3B99 09C3C 09C4 09I01A 09I01B 09I02 09I03 09I04 09I05 09I06 09I07 09I08

CAP_CY

09A02B2 09A03A 09A03B 09A04B 09C1A 09C1B 09C1C 09C1D 09C1E 09C1F
09C1G 09C2A01 09C2A02 09C2A03 09C2A04 09C2A05 09C2A06 09C2A07
09C2A08 09C2A09 09C2A10 09C2A11 09C2A12 09C2A13 09C2A99 09C2B 09C2C
09C2D 09C2E1 09C2E2 09C2E3 09C2E4 09C2E99 09C2F 09C2G 09C2H 09C2I
09C3A1 09C3A2 09C3A3 09C3A4 09C3A5 09C3A99 09C3B1 09C3B2 09C3B3
09C3B99 09C3C 09C4 09I01A 09I01B 09I02 09I03 09I04 09I05 09I06 09I07 09I08
09A03A 09A03B 09A04A1 09A04A2 09A04A3 09A04A4 09A04B 09C1A 09C1B
09C1C 09C1D 09C1E 09C1F 09C1G 09C2A01 09C2A02 09C2A03 09C2A04
09C2A05 09C2A06 09C2A07 09C2A08 09C2A09 09C2A10 09C2A11 09C2A12
09C2A13 09C2A99 09C2B 09C2C 09C2D 09C2E1 09C2E2 09C2E3 09C2E4 09C2E99
09C2F 09C2G 09C2H 09C2I 09C3A1 09C3A2 09C3A3 09C3A4 09C3A5 09C3A99
09C3B1 09C3B2 09C3B3 09C3B99 09C3C 09C4 09I01A 09I01B 09I02 09I03 09I04
09I05 09I06 09I07 09I08

TOT_CY

09A02B2 09A03A 09A03B 09A04B 09C1A 09C1B 09C1C 09C1D 09C1E 09C1F
09C1G 09C2A01 09C2A02 09C2A03 09C2A04 09C2A05 09C2A06 09C2A07
09C2A08 09C2A09 09C2A10 09C2A11 09C2A12 09C2A13 09C2A99 09C2B 09C2C
09C2D 09C2E1 09C2E2 09C2E3 09C2E4 09C2E99 09C2F 09C2G 09C2H 09C2I
09C3A1 09C3A2 09C3A3 09C3A4 09C3A5 09C3A99 09C3B1 09C3B2 09C3B3
09C3B99 09C3C 09C4 09I01A 09I01B 09I02 09I03 09I04 09I05 09I06 09I07 09I08

ORD_PY

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| | |
|-----------------|---|
| CAP_PY | 09A02B2 09A03A 09A03B 09A04B 09C1A 09C1B 09C1C 09C1D 09C1E 09C1F 09C1G 09C2A01 09C2A02 09C2A03 09C2A04 09C2A05 09C2A06 09C2A07 09C2A08 09C2A09 09C2A10 09C2A11 09C2A12 09C2A13 09C2A99 09C2B 09C2C 09C2D 09C2E1 09C2E2 09C2E3 09C2E4 09C2E99 09C2F 09C2G 09C2H 09C2I 09C3A1 09C3A2 09C3A3 09C3A4 09C3A5 09C3A99 09C3B1 09C3B2 09C3B3 09C3B99 09C3C 09C4 09I01A 09I01B 09I02 09I03 09I04 09I05 09I06 09I07 09I08 09A03A 09A03B 09A04A1 09A04A2 09A04A3 09A04A4 09A04B 09C1A 09C1B 09C1C 09C1D 09C1E 09C1F 09C1G 09C2A01 09C2A02 09C2A03 09C2A04 09C2A05 09C2A06 09C2A07 09C2A08 09C2A09 09C2A10 09C2A11 09C2A12 09C2A13 09C2A99 09C2B 09C2C 09C2D 09C2E1 09C2E2 09C2E3 09C2E4 09C2E99 09C2F 09C2G 09C2H 09C2I 09C3A1 09C3A2 09C3A3 09C3A4 09C3A5 09C3A99 09C3B1 09C3B2 09C3B3 09C3B99 09C3C 09C4 09I01A 09I01B 09I02 09I03 09I04 09I05 09I06 09I07 09I08 |
| TOT_PY | |
| ORD_CHANGE | 09A02B2 09A03A 09A03B 09A04B 09C1A 09C1B 09C1C 09C1D 09C1E 09C1F 09C1G 09C2A01 09C2A02 09C2A03 09C2A04 09C2A05 09C2A06 09C2A07 09C2A08 09C2A09 09C2A10 09C2A11 09C2A12 09C2A13 09C2A99 09C2B 09C2C 09C2D 09C2E1 09C2E2 09C2E3 09C2E4 09C2E99 09C2F 09C2G 09C2H 09C2I 09C3A1 09C3A2 09C3A3 09C3A4 09C3A5 09C3A99 09C3B1 09C3B2 09C3B3 09C3B99 09C3C 09C4 09I01A 09I01B 09I02 09I03 09I04 09I05 09I06 09I07 09I08 |
| CAP_CHANGE | 09A02B2 09A03A 09A03B 09A04B 09C1A 09C1B 09C1C 09C1D 09C1E 09C1F 09C1G 09C2A01 09C2A02 09C2A03 09C2A04 09C2A05 09C2A06 09C2A07 09C2A08 09C2A09 09C2A10 09C2A11 09C2A12 09C2A13 09C2A99 09C2B 09C2C 09C2D 09C2E1 09C2E2 09C2E3 09C2E4 09C2E99 09C2F 09C2G 09C2H 09C2I 09C3A1 09C3A2 09C3A3 09C3A4 09C3A5 09C3A99 09C3B1 09C3B2 09C3B3 09C3B99 09C3C 09C4 09I01A 09I01B 09I02 09I03 09I04 09I05 09I06 09I07 09I08 09A03A 09A03B 09A04A1 09A04A2 09A04A3 09A04A4 09A04B 09C1A 09C1B 09C1C 09C1D 09C1E 09C1F 09C1G 09C2A01 09C2A02 09C2A03 09C2A04 09C2A05 09C2A06 09C2A07 09C2A08 09C2A09 09C2A10 09C2A11 09C2A12 09C2A13 09C2A99 09C2B 09C2C 09C2D 09C2E1 09C2E2 09C2E3 09C2E4 09C2E99 09C2F 09C2G 09C2H 09C2I 09C3A1 09C3A2 09C3A3 09C3A4 09C3A5 09C3A99 09C3B1 09C3B2 09C3B3 09C3B99 09C3C 09C4 09I01A 09I01B 09I02 09I03 09I04 09I05 09I06 09I07 09I08 |
| TOT_CHANGE | |
| CURR_YR | 09A01A 09A01B 09A01C 09A01D 09A01E 09A01F 09A01G 09A02A 09A02B 09A02B1 09A02B2 09A02C 09A02D 09A04A1 09A04A2 09A04A3 09A04A4 09A04B 09I01A 09I01B 09I02 09I03 09I04 09I05 09I06 09I07 09I08 09A01A 09A01B 09A01C 09A01D 09A01E 09A01F 09A01G 09A02A 09A02B 09A02B1 09A02B2 09A02C 09A02D 09A04A1 09A04A2 09A04A3 09A04A4 09A04B 09I01A 09I01B 09I02 09I03 09I04 09I05 09I06 09I07 09I08 |
| PR_YR | |
| CHANGE | 09A01A 09A01B 09A01C 09A01D 09A01E 09A01F 09A01G 09A02A 09A02B 09A02B1 09A02B2 09A02C 09A02D 09A03A 09A03B 09A04A1 09A04A2 09A04A3 09A04A4 09A04B 09I01A 09I01B 09I02 09I03 09I04 09I05 09I06 09I07 09I08 09A01A 09A01B 09A01C 09A01D 09A01E 09A01F 09A01G 09A02A 09A02B 09A02B1 09A02B2 09A02C 09A02D 09A03A 09A03B 09A04A1 09A04A2 09A04A3 09A04A4 09C1A 09C1B 09C1C 09C1D 09C1E 09C1F 09C1G 09C2A01 09C2A02 09C2A03 09C2A04 09C2A05 09C2A06 09C2A07 09C2A08 09C2A09 09C2A10 09C2A11 09C2A12 09C2A13 09C2A99 09C2B 09C2C 09C2D 09C2E1 09C2E2 09C2E3 09C2E4 09C2E99 09C2F 09C2G 09C2H 09C2I 09C3A1 09C3A2 09C3A3 09C3A4 09C3A5 09C3A99 09C3B1 09C3B2 09C3B3 09C3B99 09C3C 09C4 09I01A 09I01B 09I02 09I03 09I04 09I05 09I06 09I07 09I08 |
| YES_NO_RESPONSE | |
| AMT_AMT_CRED | 09A01A 09A01B 09A01C 09A01D 09A01E 09A01F 09A01G 09A02A 09A02B 09A02B1 09A02B2 09A02C 09A02D 09A03A 09A03B 09A04A1 09A04A2 09A04A3 09A04A4 09A04B 09C1A 09C1B 09C1C 09C1D 09C1E 09C1F 09C1G 09C2A01 09C2A02 09C2A03 09C2A04 09C2A05 09C2A06 09C2A07 09C2A08 09C2A09 09C2A10 09C2A11 09C2A12 09C2A13 09C2A99 09C2B 09C2C 09C2D 09C2E1 09C2E2 09C2E3 09C2E4 09C2E99 09C2F 09C2G 09C2H 09C2I 09C3A1 09C3A2 09C3A3 09C3A4 09C3A5 09C3A99 09C3B1 09C3B2 09C3B3 09C3B99 09C3C 09C4 |

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Record Layout
2022 Data in 2022 PC Format - Product Code 'IP'

3 of 4

VALID LINE NUMBERS

| LINE NUMBER | LINE DESCRIPTION |
|--------------------|--|
| 09A01A | Gross deferred tax assets |
| 09A01B | Statutory valuation allowance adjustments |
| 09A01C | Adjusted gross deferred tax assets (1a - 1b) |
| 09A01D | Deferred tax assets nonadmitted |
| 09A01E | Subtotal net admitted deferred tax asset (1c - 1d) |
| 09A01F | Deferred tax liabilities |
| 09A01G | Net admitted deferred tax asset/(net deferred tax liability) (1e - 1f) |
| 09A02A | Federal income taxes paid in prior years recoverable through loss carrybacks |
| 09A02B | Adjusted gross deferred tax assets expected to be realized (excluding the amount of deferred tax assets from 2(a) above) after application of the threshold limitation (lesser of 2(b)1 and 2(b)2 below) |
| 09A02B1 | Adjusted gross deferred tax assets expected to be realized following the balance sheet date |
| 09A02B2 | Adjusted gross deferred tax assets allowed per limitation threshold |
| 09A02C | Adjusted gross deferred tax assets (excluding the amount of deferred tax assets from 2(a) and 2(b) above) offset by gross deferred tax liabilities |
| 09A02D | Deferred tax assets admitted as the result of application of SSAP No. 101. Total (2(a) + 2(b) + 2(c)) |
| 09A03A | Ratio percentage used to determine recovery period and threshold limitation amount |
| 09A03B | Amount of adjusted capital and surplus used to determine recovery period and threshold limitation in 2(b)2 above. |
| 09A04A1 | Adjusted gross DTAs amount from Note 9A1(c) (impact of tax planning strategies) |
| 09A04A2 | Percentage of adjusted gross DTAs by tax character attributable to the impact of tax planning strategies (impact of tax planning strategies) |
| 09A04A3 | Net admitted adjusted gross DTAs amount from Note 9A1(e) (impact of tax-planning strategies) |
| 09A04A4 | Percentage of net admitted adjusted gross DTAs by tax character admitted because of the impact of tax planning strategies |
| 09A04B | Does the company's tax-planning strategies include the use of reinsurance? |
| 09C1A | Federal (current income tax) |
| 09C1B | Foreign (current income tax) |
| 09C1C | Subtotal (current income tax) |
| 09C1D | Federal income tax on net capital gains (current income tax) |
| 09C1E | Utilization of capital loss carry-forwards (current income taxes) |
| 09C1F | Other (current income tax) |
| 09C1G | Federal and foreign income taxes incurred (current income taxes) |
| 09C2A01 | Discounting of unpaid losses (ordinary) (deferred tax assets) |
| 09C2A02 | Unearned premium reserve (ordinary) (deferred tax assets) |
| 09C2A03 | Policyholder reserves (ordinary) (deferred tax assets) |
| 09C2A04 | Investments (ordinary) (deferred tax assets) |
| 09C2A05 | Deferred acquisition costs (ordinary) (deferred tax assets) |
| 09C2A06 | Policyholder dividends accrual (ordinary) (deferred tax assets) |
| 09C2A07 | Fixed assets (ordinary) (deferred tax assets) |
| 09C2A08 | Compensation and benefits accrual (ordinary) (deferred tax assets) |
| 09C2A09 | Pension accrual (ordinary) (deferred tax assets) |
| 09C2A10 | Receivables - nonadmitted (ordinary) (deferred tax assets) |
| 09C2A11 | Net operating loss carry-forward (ordinary) (deferred tax assets) |
| 09C2A12 | Tax credit carry-forward (ordinary) (deferred tax assets) |
| 09C2A13 | Other (including items less than 5 percent of total ordinary tax assets) (ordinary) (deferred tax assets) |

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2022 Data in 2022 PC Format - Product Code 'IP'

4 of 4

| | |
|---------|---|
| 09C2A99 | Subtotal (ordinary) (deferred tax assets) |
| 09C2B | Statutory valuation allowance adjustment (deferred tax assets) |
| 09C2C | Nonadmitted (deferred tax assets) |
| 09C2D | Admitted ordinary deferred tax assets (2A99 - 2B - 2C) |
| 09C2E1 | Investments (capital) (deferred tax assets) |
| 09C2E2 | Net capital loss carry-forward (capital) (deferred tax assets) |
| 09C2E3 | Real estate (capital) (deferred tax assets) |
| 09C2E4 | Other (including items less than 5 percent of total capital tax assets) (capital) (deferred tax assets) |
| 09C2E99 | Subtotal (capital) (deferred tax assets) |
| 09C2F | Statutory valuation allowance adjustment (deferred tax assets) |
| 09C2G | Nonadmitted (deferred tax assets) |
| 09C2H | Admitted capital deferred tax assets (2E99 - 2F - 2G) |
| 09C2I | Admitted deferred tax assets (2D + 2H) |
| 09C3A1 | Investments (ordinary) (deferred tax liabilities) |
| 09C3A2 | Fixed assets (ordinary) (deferred tax liabilities) |
| 09C3A3 | Deferred and uncollected premium (ordinary) (deferred tax liabilities) |
| 09C3A4 | Policyholder reserves (ordinary) (deferred tax liabilities) |
| 09C3A5 | Other (including items less than 5 percent of total ordinary tax liabilities) (ordinary) (deferred tax liabilities) |
| 09C3A99 | Subtotal (ordinary) (deferred tax liabilities) |
| 09C3B1 | Investments (capital) (deferred tax liabilities) |
| 09C3B2 | Real estate (capital) (deferred tax liabilities) |
| 09C3B3 | Other (including items less than 5 percent of total capital tax liabilities) (capital) (deferred tax liabilities) |
| 09C3B99 | Subtotal (capital) (deferred tax liabilities) |
| 09C3C | Deferred tax liabilities (3A99 + 3B99) |
| 09C4 | Net deferred tax assets/liabilities (2I - 3C) |
| 09I01A | Current year recoverable Gross AMT Credit Recognized |
| 09I01B | Deferred tax asset Gross AMT Credit Recognized |
| 09I02 | Beginning balance of AMT credit carryforward |
| 09I03 | Amounts recovered AMT Credit |
| 09I04 | Adjustments AMT Credit |
| 09I05 | Ending balance of AMT credit carryforward AMT Credit |
| 09I06 | Reduction for sequestration AMT Credit |
| 09I07 | Nonadmitted by reporting entity AMT Credit |
| 09I08 | Reporting entity ending balance AMT Credit |