

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

1 of 1

**File Name: T22Q1012**

SCHEDULE NAME: NOTES TO FINANCIAL STATEMENT SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

PAGE NUMBER: 00601

COLUMN NUMBER	COLUMN NAME	FORMAT	LENGTH
1	COCODE	NUMERIC	5
2	LINE_NO	ALPHA	10
3	QUARTER	NUMERIC	1
4	DESCR	ALPHA	300
5	SSAP_NO	ALPHA	10
6	FS_PAGE	ALPHA	10
7	FS_LINE_NO	ALPHA	10
8	CURR_YR	NUMERIC	14
9	PR_YR	NUMERIC	14

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

COLUMN	LINE NUMBER
DESCR	01A01 01A04 01A05 01A08
SSAP_NO	01A01 01A04 01A05 01A08
FS_PAGE	01A01 01A04 01A05 01A08
FS_LINE_NO	01A01 01A04 01A05 01A08

**VALID LINE NUMBERS**

LINE NUMBER	LINE DESCRIPTION
01A01	Company state basis (Page 4, net income, Columns CY&PY) (net income)
01A0201	State prescribed practices that increase/(decrease) NAIC SAP
01A0301	State permitted practices that increase/(decrease) NAIC SAP
01A04	NAIC SAP (1-2-3=4)
01A05	Company state basis (Page 3, surplus, Columns CY&PY) (surplus)
01A0601	State prescribed practices that increase/(decrease) NAIC SAP
01A0701	State permitted practices that increase/(decrease) NAIC SAP
01A08	NAIC SAP (5-6-7=8)