NAIC INSURANCE DATA PRODUCTS

RECORD LAYOUT

2020 Data In 2020 PC Format - Product Code "IP"

File Name: L20Q1063
Quarter 1 Life Page 00709 - NOTES TO FINANCIAL STATEMENT

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

VALID LINE NUMBERS:

Line Number	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))

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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)
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)

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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

The following column/row intersections either do not exist or do not have values on the Annual Statement. Placeholders of spaces for the alpha fields and "0" for the numeric fields are provided for these intersections in the actual file.

ORD_CY	Lines 09A02B2, 09A03A, 09A03B, 09A04B - 09I08
CAP_CY	Lines 09A02B2, 09A03A, 09A03B, 09A04B - 09I08
TOT_CY	Lines 09A03A - 09I08
ORD_PY	Lines 09A02B2, 09A03A, 09A03B, 09A04B - 09I08
CAP_PY	Lines 09A02B2, 09A03A, 09A03B, 09A04B - 09I08
TOT_PY	Lines 09A03A - 09I08
ORD_CHANGE	Lines 09A02B2, 09A03A, 09A03B, 09A04B - 09I08
CAP_CHANGE	Lines 09A02B2, 09A03A, 09A03B, 09A04B - 09I08
TOT_CHANGE	Lines 09A03A - 09I08
CURR_YR	Lines 09A01A - 09A02D, 09A04A1 - 09A04B, 09I01A - 09I018
PR_YR	Lines 09A01A - 09A02D, 09A04A1 - 09A04B, 09I01A - 09I018
CHANGE	Lines 09A01A - 09A04B, 09I01A - 09I018
YES_NO_RESPONSE	Lines 09A01A - 09A04A4, 09C1A - 09I08

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