# *NAIC INSURANCE DATA PRODUCTS*

## RECORD LAYOUT

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

**File Name:** L20Q1062
Quarter 1 Life Page 00708 - NOTES TO FINANCIAL STATEMENT DERIVATIVE INSTRUMENTS

| COLUMN NUMBER | COLUMN NAME | FORMAT | LENGTH |
|---|---|---|---|
| 1 | COCODE | NUMERIC | 5 |
| 2 | LINE_NO | ALPHA | 10 |
| 3 | QUARTER | NUMERIC | 1 |
| 4 | DERIVATIVE_PREM_PAYMENTS_DUE | NUMERIC | 14 |
| 5 | UNDISCOUNTED_FUTURE_PREM_COMMI | NUMERIC | 14 |
| 6 | DERIVATIVE_FAIR_VAL_WITH_PREM | NUMERIC | 14 |
| 7 | DERIVATIVE_FAIR_VAL_EXCLUDING | NUMERIC | 14 |
| 8 | DEF_ASSTS | NUMERIC | 14 |
| 9 | DEF_LIABILITIES | NUMERIC | 14 |
| 10 | AMT | NUMERIC | 14 |
| 11 | UNIQUE_IDENTIFIER | NUMERIC | 4 |
| 12 | DTE_DOM_ST_NOTIFIED | ALPHA | 11 |
| 13 | AMORTIZATION_NBR_OF_YEARS | NUMERIC | 14 |
| 14 | RECOGNIZED_DEF_ASSTS | NUMERIC | 14 |
| 15 | RECOGNIZED_DEF_LIABILITIES | NUMERIC | 14 |
| 16 | ACCELERATED_AMORTIZATION | NUMERIC | 14 |
| 17 | ORIG_AMORTIZATION | NUMERIC | 14 |
| 18 | TOT_ADJUSTED_AMORTIZATION | NUMERIC | 14 |

VALID LINE NUMBERS:

| Line Number | Description |
|---|---|
| 08A08A01 | 2020 Derivatives under SSAP No 86 |
| 08A08A02 | 2021 Derivatives under SSAP No 86 |
| 08A08A03 | 2022 Derivatives under SSAP No 86 |
| 08A08A04 | 2023 Derivatives under SSAP No 86 |
| 08A08A05 | Thereafter Derivatives under SSAP No 86 |
| 08A08A06 | Total future settled premiums Derivatives under SSAP No 86 |
| 08A08B01 | Prior year Derivatives under SSAP No 86 |
| 08A08B02 | Current year Derivatives under SSAP No 86 |
| 08B02A01 | 2020 scheduled amortization recognition of gains losses and deferred assets and liabilities |
| 08B02A02 | 2021 scheduled amortization recognition of gains losses and deferred assets and liabilities |
| 08B02A03 | 2022 scheduled amortization recognition of gains losses and deferred assets and liabilities |
| 08B02A04 | 2023 scheduled amortization recognition of gains losses and deferred assets and liabilities |
| 08B02A05 | 2024 scheduled amortization recognition of gains losses and deferred assets and liabilities |
| 08B02A06 | 2025 scheduled amortization recognition of gains losses and deferred assets and liabilities |
| 08B02A07 | 2026 scheduled amortization recognition of gains losses and deferred assets and liabilities |

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|---|---|
| 08B02A08 | 2027 scheduled amortization recognition of gains losses and deferred assets and liabilities |
| 08B02A09 | 2028 scheduled amortization recognition of gains losses and deferred assets and liabilities |
| 08B02A10 | 2029 scheduled amortization recognition of gains losses and deferred assets and liabilities |
| 08B02A11 | Total scheduled amortization recognition of gains losses and deferred assets and liabilities |
| 08B02B | Total deferred balance recognition of gains losses and deferred assets and liabilities |
| 08B02C01 | Prior year total deferred balance reconciliation of amortization recognition of gains losses and deferred assets and liabilities |
| 08B02C02 | Current year amortization reconciliation of amortization recognition of gains losses and deferred assets and liabilities |
| 08B02C03 | Current year deferred recognition reconciliation of amortization recognition of gains losses and deferred assets and liabilities |
| 08B02C04 | Ending deferred balance reconciliation of amortization recognition of gains losses and deferred assets and liabilities |
| 08B02D01 | Total derivative fair value change Open derivative removed from SSAP No 108 and captured in scope of SSAP No 86 recognition of gains losses and deferred assets liabilities |
| 08B02D02 | Change in fair value reflected as natural offset to VM21 liab under SSAP 108 Open derivative removed from SSAP No 108 and captured in scope of SSAP No 86 recognition of gains losses and deferred assets liabilities |
| 08B02D03 | Change in fair value reflected as deferred aset liability under SSAP 108 Open derivative removed from SSAP No 108 and captured in scope of SSAP No 86 recognition of gains losses and deferred assets liabilities |
| 08B02D04 | Other changes Open derivative removed from SSAP No 108 and captured in scope of SSAP No 86 recognition of gains losses and deferred assets liabilities |
| 08B02D05 | Unrealized gain loss recognized for derivative under SSAP 86 Open derivative removed from SSAP No 108 and captured in scope of SSAP No 86 recognition of gains losses and deferred assets liabilities |
| 08B02E01 | Total derivative fair value change Open derivative removed from SSAP No 86 and captured in scope of SSAP No 108 recognition of gains losses and deferred assets liabilities |
| 08B02E02 | Unrealized gain loss recognized prior to reclassification to SSAP 108 Open derivative removed from SSAP No 86 and captured in scope of SSAP No 108 recognition of gains losses and deferred assets liabilities |
| 08B02E03 | Other changes Open derivative removed from SSAP No 86 and captured in scope of SSAP No 108 recognition of gains losses and deferred assets liabilities |
| 08B02E04 | Fair value change available for application under SSAP 108 Open derivative removed from SSAP No 86 and captured in scope of SSAP No 108 recognition of gains losses and deferred assets liabilities |
| 08B03B0001 | Details of hedging strategies identified as no longer highly effective Hedging strategies identified as no longer highly effective |
| 08B03C01 | 2020 Amortization Hedging strategies identified as no longer highly effective |
| 08B03C02 | 2021 Amortization Hedging strategies identified as no longer highly effective |
| 08B03C03 | 2022 Amortization Hedging strategies identified as no longer highly effective |
| 08B03C04 | 2023 Amortization Hedging strategies identified as no longer highly effective |
| 08B03C05 | 2024 Amortization Hedging strategies identified as no longer highly effective |
| 08B03C06 | Total adjusted amortization Hedging strategies identified as no longer |

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| | |
|---|---|
| | highly effective |
| 08B04B0001 | Details of hedging strategies terminated hedging strategies terminated |
| 08B04C01 | 2020 Amortization hedging strategies terminated |
| 08B04C02 | 2021 Amortization hedging strategies terminated |
| 08B04C03 | 2022 Amortization hedging strategies terminated |
| 08B04C04 | 2023 Amortization hedging strategies terminated |
| 08B04C05 | 2024 Amortization hedging strategies terminated |
| 08B04C06 | Total adjusted amortization hedging strategies terminated |

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.

| | |
|---|---|
| DERIVATIVE_PREM_PAYMENTS_DUE | Lines 08A08B01 - 08B04C06 |
| UNDISCOUNTED_FUTURE_PREM_COMMI | Lines 08A08A01 - 08A08A06, 08B02A01 - 08B04C06 |
| DERIVATIVE_FAIR_VAL_WITH_PREM | Lines 08A08A01 - 08A08A06, 08B02A01 - 08B04C06 |
| DERIVATIVE_FAIR_VAL_EXCLUDING | Lines 08A08A01 - 08A08A06, 08B02A01 - 08B04C06 |
| DEF_ASSTS | Lines 08A08A01 - 08A08B02, 08B02B - 08B04C06 |
| DEF_LIABILITIES | Lines 08A08A01 - 08A08B02, 08B02B - 08B04C06 |
| AMT | Lines 08A08A01 - 08B02A11, 08B03B0001 - 08B04C06 |
| UNIQUE_IDENTIFIER | Lines 08A08A01 - 08B02E04, 08B03C01 - 08B03C06, 08B04C01 - 08B04C06 |
| DTE_DOM_ST_NOTIFIED | Lines 08A08A01 - 08B02E04, 08B03C01 - 08B03C06, 08B04C01 - 08B04C06 |
| AMORTIZATION_NBR_OF_YEARS | Lines 08A08A01 - 08B02E04, 08B03C01 - 08B03C06, 08B04C01 - 08B04C06 |
| RECOGNIZED_DEF_ASSTS | Lines 08A08A01 - 08B02E04, 08B03C06, 08B04C06 |
| RECOGNIZED_DEF_LIABILITIES | Lines 08A08A01 - 08B02E04, 08B03C06, 08B04C06 |
| ACCELERATED_AMORTIZATION | Lines 08A08A01 - 08B03B9996, 08B03C06 - 08B04B9996, 08B04C06 |
| ORIG_AMORTIZATION | Lines 08A08A01 - 08B03B9996, 08B03C06 - 08B04B9996, 08B04C06 |
| TOT_ADJUSTED_AMORTIZATION | Lines 08A08A01 - 08B03C05, 08B04B0001 - 08B04C05 |



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