

**REVISIONS TO
2025 NAIC QUARTERLY STATEMENT INSTRUCTIONS – TITLE**

NOV 21 2024

PAGE 115: **Schedule D, Part 1B**
Revision: Update prior year line reference for Column 1
Reason: Prior year line reference update was missed with the 11/6 changes.

EDITOR'S NOTE:

The above changes are highlighted on the revised pages that follow.

Recent Blanks (E) Working Group agenda items (exposure drafts) may be viewed in detail on the BWG web page at https://content.naic.org/cmte_e_app_blanks.htm.

SCHEDULE D – PART 1B

ACQUISITIONS, DISPOSITIONS AND NON-TRADING ACTIVITY DURING THE CURRENT QUARTER FOR ALL BONDS AND PREFERRED STOCK BY NAIC DESIGNATION

Report the summarized amounts of all bonds and preferred stock by NAIC designation. Include short-term and cash equivalent bonds in the category that most closely resembles their credit risk. Show all the acquisitions, dispositions and non-trading activities of bonds (long-term, short-term and cash equivalents) and preferred stock for each quarter. The Schedule is sorted by NAIC designation and includes Book/Adjusted Carrying Values for each quarter of the year.

- Column 1 – Book/Adjusted Carrying Value Beginning of Current Quarter
- a. 1st Quarter taken from company records for Lines 1-14; Line 7 (Total ICO) plus Line 14 (Total ABS) should equal prior year annual statement Schedule D, Part 1A, Section 1, Line 12.7, Column 7 for all bonds.
 - b. 2nd Quarter will be taken from prior quarter Column 5.
 - c. 3rd Quarter will be taken from prior quarter Column 6.
- Column 2 – Acquisitions During Current Quarter
- Include: Actual cost of all bonds and preferred stock acquired during the quarter, including broker's commission and incidental expenses of effecting delivery.
- Exclude: Accrued interest and dividends.
- Column 3 – Dispositions During Current Quarter
- Include: Book/Adjusted Carrying Value of all bonds and preferred stock at time of disposal during the quarter.
- Exclude: Accrued interest and dividends.
- Column 4 – Non-Trading Activity During Current Quarter
- Include: All changes in Book/Adjusted Carrying Value as follows:
- Increases and decreases in amortized value for bonds and redeemable preferred stock.
 - Foreign exchange translations.
 - Changes in statement value caused by designation changes.
 - Changes in statement value for securities carried at market value.
 - Other accounting adjustments.
- Column 5 – Book/Adjusted Carrying Value at End of First Quarter
- Column 5 equals Column 1 plus Column 2 minus Column 3 and plus Column 4 (1st Quarter only).
- Column 6 – Book/Adjusted Carrying Value at End of Second Quarter
- Column 6 equals Column 1 plus Column 2 minus Column 3 and plus Column 4 (2nd Quarter only).