

NAIC BLANKS (E) WORKING GROUP

Blanks Agenda Item Submission Form

DATE: <u>12/10/2025</u>		FOR NAIC USE ONLY	
CONTACT PERSON:	_____	Agenda Item # <u>2025-29BWG</u>	
TELEPHONE:	_____	Year <u>2026</u>	
EMAIL ADDRESS:	_____	Changes to Existing Reporting <input type="checkbox"/> [X]	
ON BEHALF OF:	_____	New Reporting Requirement <input type="checkbox"/> []	
NAME:	<u>Dale Bruggeman</u>	REVIEWED FOR ACCOUNTING PRACTICES AND PROCEDURES IMPACT	
TITLE:	<u>Chair SAPWG</u>	No Impact <input type="checkbox"/> [X]	
AFFILIATION:	<u>Ohio Department of Insurance</u>	Modifies Required Disclosure <input type="checkbox"/> []	
ADDRESS:	<u>50W. Town St., 3rd Fl., Ste. 300</u>	Is there data being requested in this proposal which is available elsewhere in the Annual/Quarterly Statement? <input type="checkbox"/> [No]	
	<u>Columbus, OH 43215</u>	***If Yes, complete question below***	
		DISPOSITION	
		<input type="checkbox"/> [] Rejected For Public Comment	
		<input type="checkbox"/> [] Referred To Another NAIC Group	
		<input checked="" type="checkbox"/> [X] Received For Public Comment	
		<input type="checkbox"/> [] Adopted Date _____	
		<input type="checkbox"/> [] Rejected Date _____	
		<input type="checkbox"/> [] Deferred Date _____	
		<input type="checkbox"/> [] Other (Specify) _____	

BLANK(S) TO WHICH PROPOSAL APPLIES

- | | | |
|--|---|---|
| <input type="checkbox"/> [X] ANNUAL STATEMENT | <input type="checkbox"/> [X] INSTRUCTIONS | <input type="checkbox"/> [] CROSSCHECKS |
| <input type="checkbox"/> [X] QUARTERLY STATEMENT | <input type="checkbox"/> [] BLANK | |
| <input type="checkbox"/> [X] Life, Accident & Health/Fraternal | <input type="checkbox"/> [X] Separate Accounts | <input type="checkbox"/> [X] Title |
| <input type="checkbox"/> [X] Property/Casualty | <input type="checkbox"/> [] Protected Cell | <input type="checkbox"/> [] Other _____ |
| <input type="checkbox"/> [X] Health | <input type="checkbox"/> [] Health (Life Supplement) | <input type="checkbox"/> [] Life (Health Supplement) |

Anticipated Effective Date: Annual 2026 / 1st Quarter 2027

IDENTIFICATION OF ITEM(S) TO CHANGE

Update Investment Schedules General Instructions restricted asset codes to add codes that were previously added to Note to Financial Note 5L – Restricted Assets for reporting funds withheld and modco arrangements.

REASON, JUSTIFICATION FOR AND/OR BENEFIT OF CHANGE**

The purpose of this proposal is to add restricted asset codes to Investment Schedule General Instructions for the recently adopted changes to reporting of funds withheld and modco arrangements. (SAPWG Ref #2025-27)

*****IF THE DATA IS AVAILABLE ELSEWHERE IN THE ANNUAL/QUARTERLY STATEMENT, PLEASE NOTE WHY IT IS REQUIRED FOR THIS PROPOSAL*****

NAIC STAFF COMMENTS

Comment on Effective Reporting Date: _____

Other Comments:

** This section must be completed on all forms.

Revised 11/17/2022

ANNUAL STATEMENT INSTRUCTIONS – LIFE/FRATERNAL, PROPERTY, HEALTH & TITLE

INVESTMENT SCHEDULES GENERAL INSTRUCTIONS

(Applies to all investment schedules)



Detail Eliminated To Conserve Space

Restricted Asset Code: For the columns that disclose information regarding investments that are not under the exclusive control of the reporting entity, and also including assets loaned to others, the following codes should be used:

LS	–	Loaned or leased to others
RA	–	Subject to repurchase agreement
RR	–	Subject to reverse repurchase agreement
DR	–	Subject to dollar repurchase agreement
DRR	–	Subject to dollar reverse repurchase agreement
C	–	Pledged as collateral – excluding collateral pledged to FHLB
CF	–	Pledged as collateral to FHLB (including assets backing funding agreements)
DB	–	Pledged under an option agreement
DBP	–	Pledged under an option agreement involving “asset transfers with put options”
R	–	Letter stock or otherwise restricted as to sale – excluding FHLB capital stock (Note: Private placements are not to be included unless specific restrictions as to sale are included as part of the security agreement.)
RF	–	FHLB capital stock
SD	–	Pledged on deposit with state or other regulatory body
M	–	Not under the exclusive control of the reporting entity for multiple reasons
SS	–	Short sale of a security
CX	–	<u>Collateral assets received and on the balance sheet, excluding collateral held under security lending and repurchase agreements reported on the balance sheet</u>
MR	–	<u>Assets held under modco reinsurance agreements</u>
FWR	–	<u>Assets held under funds withheld reinsurance agreements</u>
O	–	Other

QUARTERLY STATEMENT INSTRUCTIONS – LIFE/FRATERNAL, PROPERTY, HEALTH & TITLE

INVESTMENT SCHEDULES GENERAL INSTRUCTIONS

(Applies to all investment schedules)



Detail Eliminated To Conserve Space



Restricted Asset Code: For the Columns that disclose information regarding investments that are not under the exclusive control of the reporting entity, and also including assets loaned to others, the following codes should be used:

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CF	–	Pledged as collateral to FHLB (including assets backing funding agreements)
DB	–	Placed under an option agreement
DBP	–	Placed under an option agreement involving “asset transfers with put options”
R	–	Letter stock or otherwise restricted as to sale – excluding FHLB capital stock (Note: Private placements are not to be included unless specific restrictions as to sale are included as part of the security agreement)
RF	–	FHLB capital stock
SD	–	Placed on deposit with state or other regulatory body
M	–	Not under the exclusive control of the insurer for multiple reasons
SS	–	Short sale of a security
CX	–	<u>Collateral assets received and on the balance sheet, excluding collateral held under security lending and repurchase agreements reported on the balance sheet</u>
MR	–	<u>Assets held under modco reinsurance agreements</u>
FWR	–	<u>Assets held under funds withheld reinsurance agreements</u>
O	–	Other

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