

NAIC BLANKS (E) WORKING GROUP

Blanks Agenda Item Submission Form

<p align="right">DATE: <u>3/26/2026</u></p> <p>CONTACT PERSON: _____</p> <p>TELEPHONE: _____</p> <p>EMAIL ADDRESS: _____</p> <p>ON BEHALF OF: _____</p> <p>NAME: <u>Kevin Clark</u></p> <p>TITLE: <u>Chair SAPWG</u></p> <p>AFFILIATION: <u>Iowa Insurance Division</u></p> <p>ADDRESS: _____</p>	<p align="center">FOR NAIC USE ONLY</p> <p>Agenda Item # <u>2026-09BWG</u></p> <p>Year <u>2026</u></p> <p>Changes to Existing Reporting [X]</p> <p>New Reporting Requirement []</p> <hr/> <p align="center">REVIEWED FOR ACCOUNTING PRACTICES AND PROCEDURES IMPACT</p> <p>No Impact [X]</p> <p>Modifies Required Disclosure []</p> <p>Is there data being requested in this proposal which is available elsewhere in the Annual/Quarterly Statement? [No]</p> <p><i>***If Yes, complete question below***</i></p> <p align="center">DISPOSITION</p> <p>[] Rejected For Public Comment</p> <p>[] Referred To Another NAIC Group</p> <p>[X] Received For Public Comment</p> <p>[] Adopted Date _____</p> <p>[] Rejected Date _____</p> <p>[] Deferred Date _____</p> <p>[] Other (Specify) _____</p>
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BLANK(S) TO WHICH PROPOSAL APPLIES

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

Anticipated Effective Date: Annual 2026

IDENTIFICATION OF ITEM(S) TO CHANGE

Update the Five-Year Historical to add a line reporting short-term and cash equivalent affiliated investments.

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

The purpose of this proposal reincorporate the affiliated short-term line to the Five-Year Historical. It was previously removed with proposal 2024-02BWG but has since been determined that the reporting line needs to be included on the schedule.

*****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 – HEALTH

FIVE-YEAR HISTORICAL DATA



Detail Eliminated To Conserve Space

Investments in Parent, Subsidiaries, and Affiliates

Line 26 – Affiliated Bonds

All years Schedule D Summary By Country, Line 9+15, Column 1

Line 27 – Affiliated Preferred Stocks

All years Schedule D Summary By Country, Line 22, Column 1

Line 28 – Affiliated Common Stocks

All years Schedule D Summary By Country, Line 28, Column 1

Line 29 – Affiliated Short-term Investment and Cash Equivalent

All years Subtotal included in Schedule DA, Part 1, Line 7699999999, Column 6 and
Schedule E, Part 2, Line 8599999999, Column 7

Line ~~32-33~~ – Total Investment in Parent

Report the amount of investments reported in Lines 26 to ~~30-31~~ above that are in an immediate or indirect parent.

ANNUAL STATEMENT INSTRUCTIONS – LIFE/FRATERNAL

FIVE-YEAR HISTORICAL DATA



Detail Eliminated To Conserve Space

Investments in Parent, Subsidiaries, and Affiliates

Line 44 – Affiliated Bonds

All years Schedule D Summary By Country, Line 9+15, Column 1

Line 45 – Affiliated Preferred Stocks

All years Schedule D Summary By Country, Line 22, Column 1

Line 46 – Affiliated Common Stocks

All years Schedule D Summary By Country, Line 28, Column 1

Line 47 – Affiliated Short-term Investment and Cash Equivalent

All years Subtotal included in Schedule DA, Part 1, Line 7699999999, Column 6 and
Schedule E, Part 2, Line 8599999999, Column 7

Line ~~50-51~~ – Total Investment in Parent

Report the amount of investments reported in Lines 44 to ~~48-49~~ above that are in an immediate or indirect parent.

***** Drafting Note – Renumber remaining lines in instructions. *****

ANNUAL STATEMENT INSTRUCTIONS – PROPERTY

FIVE-YEAR HISTORICAL DATA



Investments in Parent, Subsidiaries, and Affiliates

Line 42 – Affiliated Bonds

All years Schedule D Summary By Country, Line 9+15, Column 1

Line 43 – Affiliated Preferred Stocks

All years Schedule D Summary By Country, Line 22, Column 1

Line 44 – Affiliated Common Stock

All years Schedule D Summary By Country, Line 28, Column 1

Line 45 – Affiliated Short-term Investment and Cash Equivalent

All years Subtotal included in Schedule DA, Part 1, Line 7699999999, Column 6 and
Schedule E, Part 2, Line 8599999999, Column 7

Line ~~48-49~~ – Total Investment in Parent

Report the amount of investments reported in Lines 42 to ~~46-47~~ above that are in an immediate or indirect parent.

Line ~~49~~50– Percentage of Investments in Parents, Subsidiaries, and Affiliates to Surplus as Regards Policyholders

All years Five Year Historical, Line ~~47-48~~ divided by Page 3, Column 1, Line 37 x 100.0

***** Drafting Note – Renumber remaining lines in instructions. *****

ANNUAL STATEMENT INSTRUCTIONS – TITLE

FIVE-YEAR HISTORICAL DATA



Detail Eliminated To Conserve Space

Investment in Parent, Subsidiaries, and Affiliates

Line 38 – Affiliated Bonds

All years Schedule D Summary By Country, Line 9+15, Column 1

Line 39 – Affiliated Preferred Stock

All years Schedule D Summary By Country, Line 22, Column 1

Line 40 – Affiliated Common Stock

All years Schedule D Summary By Country, Line 28, Column 1

Line 41 – Affiliated Short-term Investment and Cash Equivalent

All years Subtotal included in Schedule DA, Part 1, Line 7699999999, Column 6 and
Schedule E, Part 2, Line 8599999999, Column 7

Line ~~44~~45 – Total Investment in Parent

Report the amount of investments reported in Lines 38 to ~~42~~43 above that are in an immediate or indirect parent.

Line ~~45~~46 – Percentage of Investments in Parent, Subsidiaries, and Affiliates to Surplus as Regards to Policyholders

All years Line ~~43~~44 divided by Page 3, Line 32, Column 1 x 100.0

***** Drafting Note – Renumber remaining lines in instructions. *****

ANNUAL STATEMENT BLANK – HEALTH

FIVE-YEAR HISTORICAL DATA

	1 2026	2 2025	3 2024	4 2023	5 2022
Balance Sheet (Pages 2 and 3)					
1. Total admitted assets (Page 2, Line 28)					
2. Total liabilities (Page 3, Line 24)					
3. Statutory minimum capital and surplus requirement.....					
4. Total capital and surplus (Page 3, Line 33)					
Income Statement (Page 4)					
5. Total revenues (Line 8).....					
6. Total medical and hospital expenses (Line 18)					
7. Claims adjustment expenses (Line 20)					
8. Total administrative expenses (Line 21)					
9. Net underwriting gain (loss) (Line 24)					
10. Net investment gain (loss) (Line 27)					
11. Total other income (Lines 28 plus 29)					
12. Net income or (loss) (Line 32)					
Cash Flow (Page 6)					
13. Net cash from operations (Line 11).....					
Risk-Based Capital Analysis					
14. Total adjusted capital.....					
15. Authorized control level risk-based capital					
Enrollment (Exhibit 1)					
16. Total members at end of period (Column 5, Line 7)					
17. Total members months (Column 6, Line 7)					
Operating Percentage (Page 4) (Item divided by Page 4, sum of Lines 2, 3, and 5) x 100.0					
18. Premiums earned plus risk revenue (Line 2 plus Lines 3 and 5).....	100.0	100.0	100.0	100.0	100.0
19. Total hospital and medical plus other non-health (Lines 18 plus Line 19)					
20. Cost containment expenses					
21. Other claims adjustment expenses					
22. Total underwriting deductions (Line 23)					
23. Total underwriting gain (loss) (Line 24)					
Unpaid Claims Analysis (U&I Exhibit, Part 2B)					
24. Total claims incurred for prior years (Line 17, Col. 5)					
25. Estimated liability of unpaid claims-[prior year (Line 17, Col. 6)]...					
Investments in Parent, Subsidiaries and Affiliates					
26. Affiliated bonds (Sch. D Summary, Line 9 + 15, Col. 1)					
27. Affiliated preferred stocks (Sch. D Summary, Line 22, Col. 1).....					
28. Affiliated common stocks (Sch. D Summary, Line 28, Col. 1).....					
29. <u>Affiliated short-term investments and cash equivalent (Sch. DA Pt. 1, Line 7699999999, Col. 6 and Sch. E Pt 2, Line 8599999999, Col. 7)</u>					
29 30. Affiliated mortgage loans on real estate					
30 31. All other affiliated					
31 32. Total of above Lines 26 to 30 31					
32 33. Total investment in parent included in Lines 26 to 30 31 above.					

NOTE: If a party to a merger, have the two most recent years of this exhibit been restated due to a merger in compliance with the disclosure requirements of SSAP No. 3—Accounting Changes and Corrections of Errors? Yes [] No []
 If no, please explain

ANNUAL STATEMENT BLANK – LIFE/FRATERNAL

FIVE-YEAR HISTORICAL DATA

Show amounts in whole dollars only, no cents; show percentages to one decimal place, i.e., 17.6
\$000 omitted for amounts of life insurance

	1 2026	2 2025	3 2024	4 2023	5 2022
Life Insurance in Force					
(Exhibit of Life Insurance)					
1. Ordinary-whole life and endowment (Line 34, Col. 4).....					
2. Ordinary-term (Line 21, Col. 4, less Line 34, Col. 4).....					
3. Credit life (Line 21, Col. 6).....					
4. Group, excluding FEGLI/SGLI (Line 21, Col. 9 less Lines 43 & 44, Col. 4).....					
5. Industrial (Line 21, Col. 2).....					
6. FEGLI/SGLI (Lines 43 & 44, Col. 4).....					
7. Total (Line 21, Col. 10).....					
7.1 Total in force for which VM-20 deterministic/stochastic reserves are calculated.....					
New Business Issued					
(Exhibit of Life Insurance)					
8. Ordinary-whole life and endowment (Line 34, Col. 2).....					
9. Ordinary-term (Line 2, Col. 4, less Line 34, Col. 2).....					
10. Credit life (Line 2, Col. 6).....					
11. Group (Line 2, Col. 9).....					
12. Industrial (Line 2, Col. 2).....					
13. Total (Line 2, Col. 10).....					
Premium Income-Lines of Business					
(Exhibit 1 – Part 1)					
14. Individual life (Line 20.4, Col. 2).....					
15. Group life (Line 20.4, Col. 3).....					
16. Individual annuities (Line 20.4, Col. 4).....					
17. Group annuities (Line 20.4, Col. 5).....					
18. Accident & Health (Line 20.4, Col. 6).....					
19. Other lines of business (Line 20.4, Col. 8).....					
20. Total					
Balance Sheet					
(Pages 2 and 3)					
21. Total admitted assets excluding Separate Accounts business (Page 2, Line 26, Col. 3).....					
22. Total liabilities excluding Separate Accounts business (Page 3, Line 26).....					
23. Aggregate life reserves (Page 3, Line 1).....					
23.1 Excess VM-20 deterministic/stochastic reserve over NPR related to Line 7.1.....					
24. Aggregate A & H reserves (Page 3, Line 2).....					
25. Deposit-type contract funds (Page 3, Line 3).....					
26. Asset valuation reserve (Page 3, Line 24.01).....					
27. Capital (Page 3, Lines 29 & 30).....					
28. Surplus (Page 3, Line 37).....					
Cash Flow					
(Page 5)					
29. Net cash from operations (Line 11).....					
Risk-Based Capital Analysis					
30. Total adjusted capital.....					
31. Authorized control level risk-based capital.....					
Percentage Distribution of Cash, Cash Equivalents and Invested Assets					
(Page 2, Col. 3) (Line No./Page 2, Line 12, Col. 3) x 100.0					
32. Bonds (Line 1).....					
33. Stocks (Lines 2.1 and 2.2).....					
34. Mortgage loans on real estate (Lines 3.1 and 3.2).....					
35. Real estate (Lines 4.1, 4.2 and 4.3).....					
36. Cash, cash equivalents and short-term investments (Line 5).....					
37. Contract loans (Line 6).....					
38. Derivatives (Page 2, Line 7).....					
39. Other invested assets (Line 8).....					
40. Receivables for securities (Line 9).....					
41. Securities lending reinvested collateral assets (Line 10).....					
42. Aggregate write-ins for invested assets (Line 11).....					
43. Cash, cash equivalents and invested assets (Line 12)	100.0	100.0	100.0	100.0	100.0
Investments in Parent, Subsidiaries and Affiliates					
44. Affiliated bonds (Sch. D Summary, Line 9 + 15, Col. 1).....					
45. Affiliated preferred stocks (Sch. D Summary, Line 22, Col. 1).....					
46. Affiliated common stocks (Sch. D Summary, Line 28, Col. 1).....					
47. <u>Affiliated short-term investments and cash equivalents (Sch. DA Pt. 1, Line 7699999999, Col. 6 and Sch. E Pt 2, Line 8599999999, Col. 7).....</u>					
47 48. Affiliated mortgage loans on real estate.....					
48 49. All other affiliated.....					
49 50. Total of above Lines 44 to 48 49.....					
50 51. Total investment in parent included in Lines 44 to 48 49 above					

***** Drafting Note – Renumber remaining lines in blank. *****

ANNUAL STATEMENT BLANK – PROPERTY

FIVE-YEAR HISTORICAL DATA

Show amounts in whole dollars only, no cents; show percentages to one decimal place, i.e., 17.6.

	1 2026	2 2025	3 2024	4 2023	5 2022
Gross Premiums Written (Page 8, Part 1B, Cols. 1, 2 & 3)					
1. Liability lines (Lines 11.1, 11.2, 16, 17.1, 17.2, 17.3, 18.1, 18.2, 19.1, 19.2 & 19.3, 19.4)					
2. Property lines (Lines 1, 2, 9, 12, 21 & 26).....					
3. Property and liability combined lines (Lines 3, 4, 5, 8, 22 & 27).....					
4. All other lines (Lines 6, 10, 13, 14, 15, 23, 24, 28, 29, 30 & 34)					
5. Nonproportional reinsurance lines (Lines 31, 32 & 33).....					
6. Total (Line 35).....					
Net Premiums Written (Page 8, Part 1B, Col. 6)					
7. Liability lines (Lines 11.1, 11.2, 16, 17.1, 17.2, 17.3, 18.1, 18.2, 19.1, 19.2 & 19.3,19.4)					
8. Property lines (Lines 1, 2, 9, 12, 21 & 26).....					
9. Property and liability combined lines (Lines 3, 4, 5, 8, 22 & 27).....					
10. All other lines (Lines 6, 10, 13, 14, 15, 23, 24, 28, 29, 30 & 34)					
11. Nonproportional reinsurance lines (Lines 31, 32 & 33)					
12. Total (Line 35).....					
Statement of Income (Page 4)					
13. Net underwriting gain (loss) (Line 8).....					
14. Net investment gain (loss) (Line 11).....					
15. Total other income (Line 15).....					
16. Dividends to policyholders (Line 17)					
17. Federal and foreign income taxes incurred (Line 19)					
18. Net income (Line 20)					
Balance Sheet Lines (Pages 2 and 3)					
19. Total admitted assets excluding protected cell business (Page 2, Line 26, Col. 3).....					
20. Premiums and considerations (Page 2, Col. 3)					
20.1 In course of collection (Line 15.1).....					
20.2 Deferred and not yet due (Line 15.2).....					
20.3 Accrued retrospective premiums (Line 15.3).....					
21. Total liabilities excluding protected cell business (Page 3, Line 26)					
22. Losses (Page 3, Line 1)					
23. Loss adjustment expenses (Page 3, Line 3)					
24. Unearned premiums (Page 3, Line 9).....					
25. Capital paid up (Page 3, Lines 30 & 31).....					
26. Surplus as regards policyholders (Page 3, Line 37).....					
Cash Flow (Page 5)					
27. Net cash from operations (Line 11)					
Risk-Based Capital Analysis					
28. Total adjusted capital					
29. Authorized control level risk-based capital.....					
Percentage Distribution of Cash, Cash Equivalents and Invested Assets (Page 2, Col. 3) (Item divided by Page 2, Line 12, Col. 3) x 100.0					
30. Bonds (Line 1).....					
31. Stocks (Lines 2.1 & 2.2).....					
32. Mortgage loans on real estate (Lines 3.1 and 3.2)					
33. Real estate (Lines 4.1, 4.2 & 4.3).....					
34. Cash, cash equivalents and short-term investments (Line 5)					
35. Contract loans (Line 6).....					
36. Derivatives (Line 7)					
37. Other invested assets (Line 8).....					
38. Receivables for securities (Line 9).....					
39. Securities lending reinvested collateral assets (Line 10)					
40. Aggregate write-ins for invested assets (Line 11)					
41. Cash, cash equivalents and invested assets (Line 12).....	100.0	100.0	100.0	100.0	100.0
Investments in Parent, Subsidiaries and Affiliates					
42. Affiliated bonds, (Sch. D, Summary, Line 9 + 15, Col. 1).....					
43. Affiliated preferred stocks (Sch. D, Summary, Line 22, Col. 1)					
44. Affiliated common stocks (Sch. D, Summary, Line 28, Col. 1).....					
45. <u>Affiliated short-term investments and cash equivalents (Sch. DA Pt. 1, Line 7699999999, Col. 6 and Sch. E Pt 2, Line 8599999999, Col. 7).....</u>					
4546. Affiliated mortgage loans on real estate.....					
4647. All other affiliated.....					
4748. Total of above Lines 42 to 4647.....					
4849. Total investment in parent included in Lines 42 to 4647 above.....					
4950. Percentage of investments in parent, subsidiaries and affiliates to surplus as regards policyholders (Line 4748 above divided by Page 3, Col. 1, Line 37 x 100.0)					

***** Drafting Note – Renumber remaining lines in blank. *****

ANNUAL STATEMENT BLANK – TITLE

FIVE-YEAR HISTORICAL DATA

Show amounts in whole dollars only, no cents; show percentages to one decimal place, i.e. 17.6.

	1 2026	2 2025	3 2024	4 2023	5 2022
Source of Direct Title Premiums Written (Part 1A)					
1. Direct operations (Part 1A, Line 1, Col. 1)					
2. Non-affiliated agency operations (Part 1A, Line 1, Col. 2)					
3. Affiliated agency operations (Part 1A, Line 1, Col. 3)					
4. Total					
Operating Income Summary (Page 4 & Part 1)					
5. Premiums earned (Part 1B, Line 3)					
6. Escrow and settlement service charges (Part 1A, Line 2)					
7. Title examinations (Part 1A, Line 3)					
8. Searches and abstracts (Part 1A, Line 4)					
9. Surveys (Part 1A, Line 5)					
10. Aggregate write-ins for service charges (Part 1A, Line 6)					
11. Other operating income (Page 4, Line 2)					
12. Total operating income (Page 4, Line 3)					
Statement of Income (Page 4)					
13. Net operating gain or (loss) (Line 8)					
14. Net investment gain or (loss) (Line 11)					
15. Total other income (Line 12)					
16. Federal and foreign income taxes incurred (Line 14)					
17. Net income (Line 15)					
Balance Sheet (Pages 2 and 3)					
18. Title insurance premiums and fees receivable (Page 2, Line 15, Col. 3)					
19. Total admitted assets excluding segregated accounts (Page 2, Line 26, Col. 3)					
20. Known claims reserve (Page 3, Line 1)					
21. Statutory premium reserve (Page 3, Line 2)					
22. Total liabilities (Page 3, Line 23)					
23. Capital paid up (Page 3, Lines 25 + 26)					
24. Surplus as regards policyholders (Page 3, Line 32)					
Cash Flow (Page 5)					
25. Net cash from operations (Line 11)					
Percentage Distribution of Cash, Cash-Equivalents and Invested Assets (Page 2, Col. 3) (Item divided by Page 2, Line 12, Col. 3) x 100.0					
26. Bonds (Line 1)					
27. Stocks (Lines 2.1 & 2.2)					
28. Mortgage loans on real estate (Line 3.1 and 3.2)					
29. Real estate (Lines 4.1, 4.2 & 4.3)					
30. Cash, cash equivalents and short-term investments (Line 5)					
31. Contract loans (Line 6)					
32. Derivatives (Line 7)					
33. Other invested assets (Line 8)					
34. Receivable for securities (Line 9)					
35. Securities lending reinvested collateral assets (Line 10)					
36. Aggregate write-ins for invested assets (Line 11)					
37. Subtotals cash, cash equivalents and invested assets (Line 12)	100.0	100.0	100.0	100.0	100.0
Investments in Parent, Subsidiaries and Affiliates					
38. Affiliated bonds (Sch. D Summary, Line 9 + 15, Col. 1)					
39. Affiliated preferred stocks (Sch. D, Summary, Line 22, Col. 1)					
40. Affiliated common stocks (Sch. D, Summary, Line 28, Col. 1)					
41. <u>Affiliated short-term investments and cash equivalents (Sch. DA Pt. 1, Line 7699999999, Col. 6 and Sch. E Pt 2, Line 8599999999, Col. 7)</u>					
4442. Affiliated mortgage loans on real estate					
4243. All other affiliated					
4344. Total of above Lines 38 to 4243					
4445. Total investment in parent included in Lines 38 to 4243 above					

4546. Percentage of investments in parent, subsidiaries and affiliates to surplus as regards policyholders (Line ~~43-44~~ above divided by Page 3, Line 32, Col. 1 x 100.0)

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***** Drafting Note – Renumber remaining lines in blank. ***

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