

**REVISIONS TO
2026 NAIC QUARTERLY STATEMENT INSTRUCTIONS – PROPERTY**

JAN 2026

PAGE 43:

Cash Flow Page

Revision:

Add a header back to cash flow page

Reason:

A header for “Other Cash Provided (Applied)” was inadvertently removed when formatting the Cash Flow Page for publication.

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/committees/e/blanks-wg>.

Net Deposits on Deposit-type Contracts and Other Liabilities (N/A for P/C)

4.1	Change in Deposit-type Contracts	
	Liabilities, Surplus (Page 3) current statement date less previous year	_____ (N/A for P/C)
4.2	_____	_____ (N/A for P/C)
4.3	Total of 4.1 + 4.2 (Report on Line 16.4 of the Cash Flow)	_____ (N/A for P/C)

Dividends to Stockholders

5.1	Dividends to Stockholders	
	Capital and Surplus Account (Page 4) Line 35	_____
5.2	Change in Dividends to Stockholders	
	Liabilities, Surplus (Page 3) Line 11.1, current statement date less previous year	_____
5.3	Total of 5.1 – 5.2 (Report on Line 16.5 of the Cash Flow)	_____

Other Cash Provided (Applied)

6.1	Aggregate Write-ins for Gains (Losses) to Surplus	
	Capital and Surplus Account (Page 4) Line 37, current year-to-date	_____
6.2	Change in Misc. Liabilities	
	Liabilities, Surplus (Page 3) Lines 13 + 14 + 15 +18 + 19 +20 + 22 + 25 + 29 + 32 (for amounts not more appropriately included in other lines of the Cash Flow), current statement date less previous year	_____
6.3	Change in Misc. Assets	
	Assets (Page 2) Lines 20 + 21 + 23 + 24 (In part for amounts not included elsewhere) + 25 (In part for amounts not included elsewhere), Column 1, current statement date less previous year	_____
6.4	Transfer from Unassigned Surplus to lines included in 6.2	_____
6.5	Depreciation (included on Line 7.4 from Operations Worksheet)	_____
6.6	_____	_____
6.7	Total of 6.1 + 6.2 – 6.3 – 6.4 + 6.5 + 6.6 (Report on Line 16.6 of the Cash Flow)	_____