

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

**JAN 2026**

<b>PAGE 36 &amp; 39:</b>	<b>Cash Flow Page</b>
Revision:	Add a header back to cash flow page
Reason:	A header for “Schedule A – Verification Between Years” and “Reconcile Unrealized Capital Gains (Losses)” 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>.

**Real Estate**

R1 Change in net admitted asset value for Real Estate

Page 2, Column 3, current statement date year less previous year

R2 Change in assets nonadmitted for Real Estate

Page 2, Column 2, current statement date year less previous year

R3 Total of R1 + R2

**Schedule A – Verification Between Years**

R4 Line 6 Total Foreign Exchange Change in Book/Adjusted Carrying Value

Minus Line 7 Current Year's Other-Than-Temporary Impairment

Minus Line 8 Current Year's Depreciation

R5 Line 2.1 Cost of Acquired, In part for cash acquisitionsPlus Line 2.2 Cost of Additional Investments Made, In part for cash investmentsPlus Line 3 Current Year Change in Encumbrances, In part for cash changes

(Report the sum of Lines 2.1, 2.2 and 3 on Line 13.4 of the Cash Flow)

R6 Line 4 Total Gain (Loss) on Disposals

R7 Line 5 Amounts Received on Disposals, In part for cash disposals  
(Report on Line 12.4 of Cash Flow)

R8 Other amounts increases (decreases)

Include non-cash items not already included in R4 through R7

R9 Total of R4 + R5 + R6 – R7 + R8

R3 – R9 (If difference is not = 0, identify differences and add to amount(s) in the  
appropriate line(s) or in R8)

0

**Other Invested Assets**

O1 Change in net admitted asset value for Other Invested Assets (Page 2)

Column 3 current statement date less previous year

O2 Change in assets nonadmitted for Invested Assets (Page 2)

Column 2 current statement date less previous year

O3 Total of O1 + O2

**Schedule BA – Verification Between Years**O4 Line 2 Cost of Acquisition, In part for cash acquisitions  
(Report on Line 13.5 of the Cash Flow)

O5 Line 4 Accrual of Discount

O6 Line 5 Unrealized Valuation Increase (Decrease)

Plus Line 9 Total Foreign Exchange Change in Book/Adjusted Carrying Value

Minus Line 10 Current Year's Other-Than-Temporary Impairment

O7 Line 6 Total Gain (Loss) on Disposals

**Reconcile Change in AVR Liability (Life and Fraternal companies only)**

1	Change in AVR liability (Page 3, of current statement date less previous year-end)	<u>(N/A for Title)</u>
2	Current period amounts transferred to AVR (page 4)	<u>(N/A for Title)</u>
3	Other amounts increases (decreases)	<u>(N/A for Title)</u>
4	Total of 2 + 3	<u>(N/A for Title)</u>
5	1 – 4 (If difference is not = 0, identify differences and add to amount(s) in the appropriate line(s))	<u>(N/A for Title)</u>

### Reconcile Unrealized Capital Gains (Losses)

1	Capital and Surplus Account (Page 4)	
	Line 18 ( <u>In part</u> excluding tax) + 19 ( <u>In part</u> excluding tax), current year-to-date	_____
2	Increase (Decrease) by Adjustment from Investment Worksheet	
	(Ref. # B5 + S5 + M6 + R4 + O6 + P4 + W4)	_____
3	Increase (Decrease) on Cash, Cash Equivalents and Short-term Investments	
	(Report on Line 12.6 of Cash Flow)	_____
4	Depreciation (included in Line 2 and reported on Line 2.6 of Cash from Operations Worksheet)	_____
5	Total of 1 – 2 – 3 – 4	
	(Amount should = 0, if not = 0 balance should be reported as cash from investments misc. on Line 12.7 if amount is an increase and Line 13.6 if amount is a decrease)	_____ 0

### Reconcile Realized Capital Gains (Losses)

1	Statement of Income (Page 4)	
	Line 10, current year-to-date before taxes	_____
2	Realized Gain (Loss) from Investment Worksheet	
	(Ref. # B6 + S6 + M7 + R6 + O7 + P6 + W6)	_____
3	Gain (Loss) on Cash, Cash Equivalents and Short-term Investments	
	(Report on Line 12.6 of the Cash Flow)	_____
4	Total of 1 – 2 – 3	
	(Amount should = 0, if not = 0 balance should be reported as cash from investments misc. on Line 12.7 if amount is an increase and Line 13.6 if amount is a decrease)	_____ 0