

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

JAN 2026

PAGE 36 & 39: Cash Flow Page

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, <u>In part</u> for cash acquisitions	_____
	Plus Line 2.2	Cost of Additional Investments Made, <u>In part</u> for cash investments	_____
	Plus Line 3	Current Year Change in Encumbrances, <u>In part</u> 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, <u>In part</u> 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, <u>In part</u> 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