

## NAIC BLANKS (E) WORKING GROUP

### Blanks Agenda Item Submission Form

<p style="text-align: right;"><b>DATE:</b> <u>11/14/2019</u></p> <p><b>CONTACT PERSON:</b> <u>Jake Stultz</u></p> <p><b>TELEPHONE:</b> <u>816-783-8481</u></p> <p><b>EMAIL ADDRESS:</b> <u>jstultz@naic.org</u></p> <p><b>ON BEHALF OF:</b> _____</p> <p><b>NAME:</b> <u>Chlora Lindley-Myers</u></p> <p><b>TITLE:</b> <u>Chair, Reinsurance (E) Task Force</u></p> <p><b>AFFILIATION:</b> _____</p> <p><b>ADDRESS:</b> _____</p>	<p style="text-align: center;"><b><u>FOR NAIC USE ONLY</u></b></p> <p>Agenda Item # <u>2019-30BWG</u></p> <p>Year <u>2020</u></p> <p>Changes to Existing Reporting <span style="float: right;"><input checked="" type="checkbox"/> [ X ]</span></p> <p>New Reporting Requirement <span style="float: right;"><input type="checkbox"/> [ ]</span></p> <hr/> <p style="text-align: center;"><b><u>REVIEWED FOR ACCOUNTING PRACTICES AND PROCEDURES IMPACT</u></b></p> <p>No Impact <span style="float: right;"><input checked="" type="checkbox"/> [ X ]</span></p> <p>Modifies Required Disclosure <span style="float: right;"><input type="checkbox"/> [ ]</span></p> <hr/> <p style="text-align: center;"><b><u>DISPOSITION</u></b></p> <p><input type="checkbox"/> [ ] Rejected For Public Comment</p> <p><input type="checkbox"/> [ ] Referred To Another NAIC Group</p> <p><input type="checkbox"/> [ ] Received For Public Comment</p> <p><input type="checkbox"/> [ ] Adopted Date _____</p> <p><input type="checkbox"/> [ ] Rejected Date _____</p> <p><input type="checkbox"/> [ ] Deferred Date _____</p> <p><input type="checkbox"/> [ ] Other (Specify) _____</p>
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### BLANK(S) TO WHICH PROPOSAL APPLIES

☒ [ X ] ANNUAL STATEMENT

☒ [ X ] QUARTERLY STATEMENT

☒ [ X ] INSTRUCTIONS

☒ [ X ] BLANK

☐ [ ] CROSSCHECKS

☐ [ X ] Life, Accident & Health/Fraternal

☐ [ X ] Property/Casualty

☐ [ X ] Health

☐ [ ] Separate Accounts

☐ [ ] Protected Cell

☐ [ X ] Health (Life Supplement)

☒ [ X ] Title

☐ [ ] Other \_\_\_\_\_

Anticipated Effective Date: Annual 2020

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### IDENTIFICATION OF ITEM(S) TO CHANGE

See next page for details.

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

See next page for details

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### NAIC STAFF COMMENTS

Comment on Effective Reporting Date: \_\_\_\_\_

Other Comments:

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**\*\* This section must be completed on all forms.**

**Revised 7/18/2018**

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

On June 25, 2019, NAIC Executive (EX) Committee and Plenary adopted revisions to the *Credit for Reinsurance Model Law* (#785) and the *Credit for Reinsurance Model Regulation* (#786) to incorporate the relevant provisions from the “Bilateral Agreement Between the United States of America and the European Union on Prudential Measures Regarding Insurance and Reinsurance” (Covered Agreement). Under the revisions, credit for reinsurance is allowed for domestic ceding insurers for reinsurance that has been ceded to reinsurers from Reciprocal Jurisdictions, and that those reinsurers are not required to post collateral. As a result, it is necessary to consider revisions to the appropriate reinsurance schedules and instructions in order to collect the relevant information with respect to these reinsurance transactions.

## IDENTIFICATION OF ITEM(S) TO CHANGE

<b>Annual Statement Instructions</b>
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### Life/Fraternal and Health

#### Schedule S General Instructions

- Modify instructions to include section on numbers for Reciprocal Jurisdiction Companies.
- Modify note on applying Reciprocal Jurisdiction.
- Add Reciprocal Jurisdiction to the instruction for determining status.
- Reference in certified reinsurer number paragraph.

#### Schedule S, Part 1, Section 1

- Add Reciprocal Jurisdiction to list of type of reinsurers for Column 2.

#### Schedule S, Part 1, Section 2

- Add Reciprocal Jurisdiction to list of type of reinsurers for Column 2.

#### Schedule S, Part 2

- Add Reciprocal Jurisdiction to list of type of reinsurers for Column 2.

#### Schedule S, Part 3, Section 1

- Add category lines for Reciprocal Jurisdiction Companies.
- Add Reciprocal Jurisdiction to list of type of reinsurers for Column 2.

#### Schedule S, Part 3, Section 2

- Add category lines for Reciprocal Jurisdiction Companies.
- Add Reciprocal Jurisdiction to list of type of reinsurers for Column 2.

#### Schedule S, Part 4

- Add Reciprocal Jurisdiction to list of type of reinsurers for Column 2.

#### Schedule S, Part 5

- Add Reciprocal Jurisdiction to list of type of reinsurers for Column 2.

### Life/Fraternal

#### Workers' Compensation Cave-out Supplement

##### ❖ Schedule F General Instructions

- Modify instructions to include section on numbers for Reciprocal Jurisdiction Companies.
- Modify note on applying Reciprocal Jurisdiction.
- Add Reciprocal Jurisdiction to the instruction for determining status.
- Reference in certified reinsurer number paragraph.

#### Schedule F, Part 1

- Add Reciprocal Jurisdiction to list of type of reinsurers for Column 1.

#### Schedule F, Part 2

- Add Reciprocal Jurisdiction to list of type of reinsurers for Column 1.

#### ❖ Supplemental term and Universal Life Insurance Reinsurance Exhibit

##### Part 1

- Add Reciprocal Jurisdiction to list of type of reinsurers for Column 2.

##### Part 2A

- Add Reciprocal Jurisdiction to list of type of reinsurers for Column 3.

##### Part 2B

- Add Reciprocal Jurisdiction to list of type of reinsurers for Column 3.

#### Trusteed Surplus Statement

- Add instructions for Line 4.4 Reciprocal Jurisdiction Companies

### **Property**

#### Schedule F General Instructions

- Modify instructions to include section on numbers for Reciprocal Jurisdiction Companies.
- Modify note on applying Reciprocal Jurisdiction.
- Add Reciprocal Jurisdiction to the instruction for determining status.
- Reference in certified reinsurer number paragraph.

#### Schedule F, Part 1

- Add Reciprocal Jurisdiction to list of type of reinsurers for Column 1.

#### Schedule F, Part 2

Add Reciprocal Jurisdiction to list of type of reinsurers for Column 1.

#### Schedule F, Part 3

- Add category lines for Reciprocal Jurisdiction Companies.
- Add Reciprocal Jurisdiction to list of type of reinsurers for Column 1.
- Modify category lines references for the list of lines for Reciprocal Jurisdiction Companies for Columns 28 through 36.
- Modify category lines references for the list of lines for Reciprocal Jurisdiction Companies for Columns 71 and 72.
- Modify category lines references for the list of lines for Reciprocal Jurisdiction Companies for Columns 73 and 74.

#### Supplemental Schedule for Reinsurance Counterparty Reporting Acceptations – Asbestos and Pollution Contracts

- Add category lines for Reciprocal Jurisdiction Companies.
- Add Reciprocal Jurisdiction to list of type of reinsurers for Columns 1 and 5.

#### Notes to Financial Statement 23F(1)f

- Add section to illustration for Reciprocal Jurisdiction Companies

#### Trusteed Surplus Statement

- Add instructions for Line 7.4 Reciprocal Jurisdiction Companies

## **Title**

### Schedule F General Instructions

- Modify instructions to include section on numbers for Reciprocal Jurisdiction Companies.
- Modify note on applying Reciprocal Jurisdiction.
- Add Reciprocal Jurisdiction to the instruction for determining status.
- Reference in certified reinsurer number paragraph.

### Schedule F, Part 1

- Add Reciprocal Jurisdiction to list of type of reinsurers for Column 1.

### Schedule F, Part 2

- Add category lines for Reciprocal Jurisdiction Companies.
- Add Reciprocal Jurisdiction to list of type of reinsurers for Column 1.

### Schedule F, Part 3

Add Reciprocal Jurisdiction to list of type of reinsurers for Column 1.

### Schedule F, Part 4

- Add Reciprocal Jurisdiction to list of type of reinsurers for Column 1.

### Operations and Investments Exhibit – Part 2B

- For Line 2 remove the references to authorized, unauthorized and certified. Line is for all types of reinsurers so specifying is not needed.

### Notes to Financial Statement 23F(1)f

- Add section to illustration for Reciprocal Jurisdiction Companies

## **Life/Fraternal, Health, Property, Title**

### Schedule Y, Part 1A

- Add Reciprocal Jurisdiction to the list of ID numbers provided in Column 4

### Schedule Y, Part 2

- Add Reciprocal Jurisdiction to the list of ID numbers provided in Column 2

### Schedule D, Part 6, Section 1

- Add Reciprocal Jurisdiction to the list of ID numbers provided in Column 5

<b>Quarterly Statement Instructions</b>
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## **Life/Fraternal and Health**

### Trusteed Surplus Statement

- Add instructions for Line 4.4 Reciprocal Jurisdiction Companies

## **Property**

### Trusteed Surplus Statement

- Add instructions for Line 7.4 Reciprocal Jurisdiction Companies

## **Life/Fraternal and Health**

### Schedule S

- Add Reciprocal Jurisdiction to list of type of reinsurers for Column 7.
- Modify instructions to include section on numbers for Reciprocal Jurisdiction Companies

## **Property and Title**

### Schedule F

- Add Reciprocal Jurisdiction to list of type of reinsurers for Column 5.
- Modify instructions to include section on numbers for Reciprocal Jurisdiction Companies.

## **Life/Fraternal, Health, Property, Title**

### Schedule Y, Part 1A

- Add Reciprocal Jurisdiction to the list of ID numbers provided in Column 4.

<b>Annual Statement Blank</b>
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## **Property**

### Schedule F, Part 3

- Add the word Reciprocal Jurisdiction to the column descriptions for Columns 73, 74, and 75.

## **Title**

### Operations and Investments Exhibit – Part 2B

- For Line 2 remove the references to authorized, unauthorized and certified. Line is for all types of reinsurers so specifying is not needed.

## **Life/Fraternal and Property**

### Trusted Surplus Statement

- Add Line 7.4 for Reciprocal Jurisdiction Companies

<b>Quarterly Statement Blank</b>
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## **Life/Fraternal and Property**

### Trusted Surplus Statement

- Add Line 7.4 for Reciprocal Jurisdiction Companies

**SCHEDULE S – REINSURANCE**

These parts (except Part 1, which shows reinsurance assumed) provide an analysis by reinsurance carrier of reinsurance ceded data shown in total in various parts of the statement. Information is included on all reinsurance ceded to other entities authorized as well as unauthorized or certified in the state of domicile of the reporting entity. Additional data for unauthorized companies is displayed in Part 4; additional data for certified reinsurers is displayed in Part 5.

NOTE: Certified reinsurer status applies on a prospective basis and is determined by the state of domicile of the ceding insurer. Reciprocal Jurisdiction reinsurer status applies on a prospective basis and is for reinsurance agreements entered into, amended, or renewed on or after the effective date of the domiciliary state of the ceding entity enacting the 2019 revisions to the Credit for Reinsurance Models, and only with respect to losses incurred and reserves reported on or after the later of (i) the date on which the assuming insurer has met all eligibility requirements, and (ii) the effective date of the new reinsurance agreement, amendment, or renewal. As such, it is possible that a ceding insurer will report reinsurance balances applicable to a single assuming insurer under multiple classifications within Schedule S. For example, with respect to a certified reinsurer that was considered unauthorized prior to certification, balances attributable to contracts entered into prior to the assuming insurer's certification would be reported in the unauthorized classification, while balances attributable to contracts entered into or renewed on or after the assuming insurer's certification would be reported in the certified classification. This will also be the case for Reciprocal Jurisdiction reinsurance, which may have been classified as certified reinsurance prior to the enactment of the 2019 revisions to the Credit for Reinsurance Models by the domiciliary state of the ceding entity. Proper classification of such balances is essential to ensure accurate reporting of collateral requirements applicable to specific balances and the corresponding calculation of the liability for unauthorized and/or certified reinsurance.

Effective date as used in this schedule is the date the contract originally went into effect.



**Detail Eliminated to Conserve Space**

**Index to Schedule S**

Part 1, Section 1 –	Reinsurance Assumed Life Insurance, Annuities, Deposit Funds and Other Liabilities Without Life or Disability Contingencies, and Related Benefits
Part 1, Section 2 –	Reinsurance Assumed Accident and Health Insurance
Part 2 –	Reinsurance Recoverable on Paid and Unpaid Losses
Part 3, Section 1 –	Reinsurance Ceded Life Insurance, Annuities, Deposit Funds and Other Liabilities Without Life or Disability Contingencies, and Related Benefits
Part 3, Section 2 –	Reinsurance Ceded Accident and Health Insurance
Part 4 –	Reinsurance Ceded to Unauthorized Companies
Part 5 –	Reinsurance Ceded to Certified Reinsurers
Part 6 –	Five-Year Exhibit of Reinsurance Ceded Business
Part 7 –	Restatement of Balance Sheet to Identify Net Credit for Ceded Reinsurance

**ID Number**

Most parts of Schedule S require that the “ID Number” be reported for assuming or ceding entities.

Reinsurance intermediaries should not to be listed, because Schedule S is intended to identify the risk-bearing entities.

A ceding insurer can have unauthorized reinsurance, certified reinsurance and Reciprocal Jurisdiction reinsurance with the same reinsurer, based on when the contract became effective. It is important that the ceding insurer report

all types correctly. The same reinsurer may be listed on the same Schedule S by the ceding insurer with an AIIN for unauthorized reinsurance, a CRIN for certified reinsurance, and a RJIN for Reciprocal Jurisdiction reinsurance.

### **Use of Federal Employer Identification Number**

The Federal Employer Identification Number (FEIN) must be reported for each U.S.-domiciled insurer and U.S. branch of an alien insurer. The FEIN should not be reported as the “ID Number” for other alien insurers even if the federal government has issued such a number.

### **Alien Insurer Identification Number (AIIN)**

In order to report transactions involving alien companies correctly, the appropriate Alien Insurer Identification Number (AIIN) must be included on Schedule S instead of the FEIN. The AIIN number is assigned by the NAIC and is listed in the NAIC *Listing of Companies*. If an alien company does not appear in that publication, contact the NAIC Financial Systems and Services Department, Company Demographics Analyst at [FDRCCREQ@NAIC.ORG](mailto:FDRCCREQ@NAIC.ORG) for numbers assigned since the last publication or for information on having a number assigned.

Newly assigned numbers are incorporated in revised editions of the NAIC *Listing of Companies*, which are available semi-annually. The NAIC also provides this information to annual statement software vendors for incorporation into the software.

### **Pool and Association Numbers**

In order to report transactions involving non-risk bearing pools or associations consisting of nonaffiliated companies correctly, the company must include on Schedule S the appropriate Pool/Association Identification Number. These numbers are listed in the NAIC *Listing of Companies*. The Pool/Association Identification Number should be used instead of any FEIN that may have been assigned. If a pool or association does not appear in that publication, contact the NAIC Financial Systems and Services Department, Company Demographics Analyst at [FDRCCREQ@NAIC.ORG](mailto:FDRCCREQ@NAIC.ORG) for numbers assigned since the last publication or for information on having a number assigned.

Newly assigned numbers are incorporated in revised editions of the NAIC *Listing of Companies*, which are available semi-annually. The NAIC also provides this information to annual statement software vendors for incorporation into the software.

### **Certified Reinsurer Identification Number (CRIN)**

In order to report transactions involving certified reinsurers correctly, the appropriate Certified Reinsurer Identification Number (CRIN) must be included on Schedule S instead of the FEIN, ~~or~~ Alien Insurer Identification Number (AIIN) or Reciprocal Jurisdiction Reinsurer Identification Number (RJIN). The CRIN is assigned by the NAIC and is listed in the NAIC *Listing of Companies*. If a certified reinsurer does not appear in that publication, contact the NAIC Financial Systems and Services Department, Company Demographics Analyst at [FDRCCREQ@NAIC.ORG](mailto:FDRCCREQ@NAIC.ORG) for numbers assigned since the last publication or for information on having a number assigned.

Newly assigned numbers are incorporated in revised editions of the NAIC *Listing of Companies*, which are available semi-annually. The NAIC also provides this information to annual statement software vendors for incorporation into the software.

### **Reciprocal Jurisdiction Reinsurer Identification Number (RJIN)**

In order to report transactions involving Reciprocal Jurisdiction reinsurers correctly, the appropriate Reciprocal Jurisdiction Reinsurer Identification Number (RJIN) must be included on Schedule S instead of the FEIN, AIIN or CRIN. The RJIN number is assigned by the NAIC and is listed in the NAIC *Listing of Companies*. If a company does not appear in that publication, contact the NAIC Financial Systems and Services Department, Company Demographics Analyst at [FDRCCREQ@NAIC.ORG](mailto:FDRCCREQ@NAIC.ORG) for numbers assigned since the last publication or for information on having a number assigned.

**NAIC Company Code**

Company codes are assigned by the NAIC and are listed in the NAIC *Listing of Companies*. The NAIC does not assign a company code to insurers domiciled outside of the U.S. or to non-risk bearing pools or associations. The “NAIC Company Code” field should be zero-filled for those organizations. Non-risk bearing pools or associations are assigned a Pool/Association Identification Number. See the “Pool and Association Numbers” section above for details on assignment of Pool/Association Identification Numbers. Risk-bearing pools or associations are assigned a company code. If a reinsurer or reinsured has merged with another entity, report the company code of the surviving entity.

If a risk-bearing entity (e.g., risk-bearing pools or associations) does not appear in the NAIC *Listing of Companies*, contact the NAIC Financial Systems and Services Department, Company Demographics Analyst at [FDRCCREQ@NAIC.ORG](mailto:FDRCCREQ@NAIC.ORG) for numbers assigned since the last publication or for information on having a number assigned. Newly assigned company codes are incorporated in revised editions of the NAIC *Listing of Companies*, which are available semi-annually. The NAIC provides this information to annual statement software vendors for incorporation into the software.



### **Determination of Authorized Status**


































































































































**SCHEDULE S – PART 1 – SECTION 1**

**REINSURANCE ASSUMED LIFE INSURANCE, ANNUITIES, DEPOSIT FUNDS AND OTHER LIABILITIES  
WITHOUT LIFE OR DISABILITY CONTINGENCIES, AND RELATED BENEFITS LISTED BY REINSURED  
COMPANY AS OF DECEMBER 31, CURRENT YEAR**

This section should include data on all reinsurance assumed for life insurance, annuities, deposit fund and other liabilities without life or disability contingencies, and related benefits by reinsured company as of December 31, current year.

↓ ===== **Detail Eliminated to Conserve Space** ===== ↓

Column 2 – ID Number

Enter one of the following as appropriate for the entity being reported on the schedule. See the Schedule S General Instructions for more information on these identification numbers.

Federal Employer Identification Number (FEIN)  
Alien Insurer Identification Number (AIIN)  
Reciprocal Jurisdiction Reinsurer Identification Number (RJIN)  
Certified Reinsurer Identification Number (CRIN)  
Pool/Association Identification Number

↓ ===== **Detail Eliminated to Conserve Space** ===== ↓

**SCHEDULE S – PART 1 – SECTION 2**

**REINSURANCE ASSUMED ACCIDENT AND HEALTH INSURANCE LISTED BY REINSURED COMPANY  
AS OF DECEMBER 31, CURRENT YEAR**

If a reporting entity has any detail lines reported for any of the following required groups, categories, or subcategories it shall report the subtotal amount of the corresponding group, category, or subcategory, with the specified subtotal line number appearing in the same manner and location as the pre-printed total line and number:

↓ ===== **Detail Eliminated to Conserve Space** ===== ↓

Column 2 – ID Number

Enter one of the following as appropriate for the entity being reported on the schedule. See the Schedule S General Instructions for more information on these identification numbers.

Federal Employer Identification Number (FEIN)  
Alien Insurer Identification Number (AIIN)  
Reciprocal Jurisdiction Reinsurer Identification Number (RJIN)  
Certified Reinsurer Identification Number (CRIN)  
Pool/Association Identification Number

↓ ===== **Detail Eliminated to Conserve Space** ===== ↓

**REINSURANCE RECOVERABLE ON PAID AND UNPAID LOSSES LISTED BY REINSURING COMPANY**  
**AS OF DECEMBER 31, CURRENT YEAR**

**Detail Eliminated to Conserve Space**

**Detail Eliminated to Conserve Space**

**SCHEDULE S – PART 3 – SECTION 1**

**REINSURANCE CEDED LIFE INSURANCE, ANNUITIES, DEPOSIT FUNDS AND OTHER LIABILITIES  
WITHOUT LIFE OR DISABILITY CONTINGENCIES, AND RELATED BENEFITS LISTED BY REINSURING  
COMPANY AS OF DECEMBER 31, CURRENT YEAR**

NOTE: This schedule is to include Exhibit 7 cessions. Include actual reinsurance ceded on group cases but exclude jointly underwritten group contracts.

If a reporting entity has any detail lines reported for any of the following required groups, categories, or subcategories, it shall report the subtotal amount of the corresponding group, category, or subcategory, with the specified subtotal line number appearing in the same manner and location as the pre-printed total line and number:

<u>Group or Category</u>	<u>Line Number</u>
General Account	
Authorized	
Affiliates	
U.S.	
Captive.....	0199999
Other .....	0299999
Total.....	0399999
Non-U.S.	
Captive.....	0499999
Other .....	0599999
Total.....	0699999
Total Authorized Affiliates .....	0799999
Non-Affiliates	
U.S. Non-Affiliates .....	0899999
Non-U.S. Non-Affiliates .....	0999999
Total Authorized Non-Affiliates .....	1099999
Total General Account Authorized .....	1199999
Unauthorized	
Affiliates	
U.S.	
Captive.....	1299999
Other .....	1399999
Total.....	1499999
Non-U.S.	
Captive.....	1599999
Other .....	1699999
Total.....	1799999
Total Unauthorized Affiliates .....	1899999
Non-Affiliates	
U.S. Non-Affiliates .....	1999999
Non-U.S. Non-Affiliates .....	2099999
Total Unauthorized Non-Affiliates .....	2199999
Total General Account Unauthorized.....	2299999

Certified

Affiliates	
U.S.	
Captive.....	2399999
Other .....	2499999
Total.....	2599999
Non-U.S.	
Captive.....	2699999
Other .....	2799999
Total.....	2899999
Total Certified Affiliates.....	2999999
Non-Affiliates	
U.S. Non-Affiliates .....	3099999
Non-U.S. Non-Affiliates.....	3199999
Total Certified Non-Affiliates.....	3299999
Total General Account Certified .....	3399999

Reciprocal Jurisdiction

<u>Affiliates</u>	
<u>U.S.</u>	
<u>Captive.....</u>	<u>3499999</u>
<u>Other .....</u>	<u>3599999</u>
<u>Total.....</u>	<u>3699999</u>
<u>Non-U.S.</u>	
<u>Captive.....</u>	<u>3799999</u>
<u>Other .....</u>	<u>3899999</u>
<u>Total.....</u>	<u>3999999</u>
<u>Total Reciprocal Jurisdiction Affiliates .....</u>	<u>4099999</u>
<u>Non-Affiliates</u>	
<u>U.S. Non-Affiliates .....</u>	<u>4199999</u>
<u>Non-U.S. Non-Affiliates.....</u>	<u>4299999</u>
<u>Total Reciprocal Jurisdiction Non-Affiliates .....</u>	<u>4399999</u>
<u>Total General Account Reciprocal Jurisdiction.....</u>	<u>4499999</u>
Total General Account Authorized, <u>Reciprocal Jurisdiction</u> , Unauthorized and Certified.....	<u>3499999</u> <u>5999999</u>

Separate Accounts

Authorized	
Affiliates	
U.S.	
Captive.....	<u>3599999</u> <u>4699999</u>
Other .....	<u>3699999</u> <u>4799999</u>
Total.....	<u>3799999</u> <u>4899999</u>
Non-U.S.	
Captive.....	<u>3899999</u> <u>4999999</u>
Other .....	<u>3999999</u> <u>5099999</u>
Total.....	<u>4099999</u> <u>5199999</u>
Total Authorized Affiliates .....	<u>4199999</u> <u>5299999</u>
Non-Affiliates	
U.S. Non-Affiliates .....	<u>4299999</u> <u>5399999</u>
Non-U.S. Non-Affiliates.....	<u>4399999</u> <u>5499999</u>
Total Authorized Non-Affiliates.....	<u>4499999</u> <u>5599999</u>
Total Separate Accounts Authorized.....	<u>4599999</u> <u>5699999</u>

Unauthorized	
Affiliates	
U.S.	
Captive.....	46999995799999
Other .....	47999995899999
Total.....	48999995999999
Non-U.S.	
Captive.....	49999996099999
Other .....	50999996199999
Total.....	51999996299999
Total Unauthorized Affiliates .....	52999996399999
Non-Affiliates	
U.S. Non-Affiliates .....	53999996499999
Non-U.S. Non-Affiliates.....	54999996599999
Total Unauthorized Non-Affiliates .....	55999996699999
Total Separate Accounts Unauthorized.....	56999996799999
Certified	
Affiliates	
U.S.	
Captive.....	57999996899999
Other .....	58999996999999
Total.....	59999997099999
Non-U.S.	
Captive.....	60999997199999
Other .....	61999997299999
Total.....	62999997399999
Total Certified Affiliates.....	63999997499999
Non-Affiliates	
U.S. Non-Affiliates .....	64999997599999
Non-U.S. Non-Affiliates.....	65999997699999
Total Certified Non-Affiliates.....	66999997799999
Total Separate Accounts Certified.....	67999997899999
<u>Reciprocal Jurisdiction</u>	
<u>Affiliates</u>	
<u>U.S.</u>	
<u>Captive.....</u>	7999999
<u>Other .....</u>	8099999
<u>Total.....</u>	8199999
<u>Non-U.S.</u>	
<u>Captive.....</u>	8299999
<u>Other .....</u>	8399999
<u>Total.....</u>	8499999
<u>Total Reciprocal Jurisdiction Affiliates .....</u>	8599999
<u>Non-Affiliates</u>	
<u>U.S. Non-Affiliates .....</u>	8699999
<u>Non-U.S. Non-Affiliates.....</u>	8799999
<u>Total Reciprocal Jurisdiction Non-Affiliates .....</u>	8899999
<u>Total Separate Accounts Reciprocal Jurisdiction .....</u>	8999999
Total Separate Accounts Authorized, <u>Reciprocal Jurisdiction</u> , Unauthorized and Certified.....	68999999099999

Total U.S. (Sum of 0399999, 0899999, 1499999, 1999999, 2599999, 3099999, ~~3799999~~3699999,  
~~4299999~~4199999, 4899999, 5399999, 5999999, ~~6499999~~, ~~7099999~~, ~~7599999~~, ~~8199999~~ and  
~~6499999~~8699999).....~~6999999~~9199999


Total Non-U.S. (Sum of 0699999, 0999999, 1799999, 2099999, 2899999, 3199999, ~~4099999~~3999999,  
~~4399999~~4299999, 5199999, 5499999, 6299999, ~~6599999~~, ~~7399999~~, ~~7699999~~, ~~8499999~~ and  
~~6599999~~8799999).....~~7099999~~9299999



Total (Sum of 3499999 and 6899999)..... 9999999

Column 2 – ID Number

Enter one of the following as appropriate for the entity being reported on the schedule. See the Schedule S General Instructions for more information on these identification numbers.

Federal Employer Identification Number	(FEIN)
Alien Insurer Identification Number	(AIIN)
<u>Reciprocal Jurisdiction Reinsurer Identification Number</u>	<u>(RJIN)</u>
Certified Reinsurer Identification Number	(CRIN)
Pool/Association Identification Number	



**Detail Eliminated to Conserve Space**



**SCHEDULE S – PART 3 – SECTION 2**

**REINSURANCE CEDED ACCIDENT AND HEALTH INSURANCE LISTED BY REINSURING COMPANY**  
**AS OF DECEMBER 31, CURRENT YEAR**

Include actual reinsurance ceded on group cases but exclude jointly underwritten group contracts.

If a reporting entity has any detail lines reported for any of the following required groups, categories, or subcategories it shall report the subtotal amount of the corresponding group, category, or subcategory, with the specified subtotal line number appearing in the same manner and location as the pre-printed total line and number:

<u>Group or Category</u>	<u>Line Number</u>
General Account	
Authorized	
Affiliates	
U.S.	
Captive.....	0199999
Other .....	0299999
Total.....	0399999
Non-U.S.	
Captive.....	0499999
Other .....	0599999
Total.....	0699999
Total Authorized Affiliates .....	0799999
Non-Affiliates	
U.S. Non-Affiliates .....	0899999
Non-U.S. Non-Affiliates .....	0999999
Total Authorized Non-Affiliates .....	1099999
Total General Account Authorized .....	1199999
Unauthorized	
Affiliates	
U.S.	
Captive.....	1299999
Other .....	1399999
Total.....	1499999
Non-U.S.	
Captive.....	1599999
Other .....	1699999
Total.....	1799999
Total Unauthorized Affiliates .....	1899999
Non-Affiliates	
U.S. Non-Affiliates .....	1999999
Non-U.S. Non-Affiliates .....	2099999
Total Unauthorized Non-Affiliates .....	2199999
Total General Account Unauthorized.....	2299999

Certified

Affiliates	
U.S.	
Captive.....	2399999
Other .....	2499999
Total.....	2599999
Non-U.S.	
Captive.....	2699999
Other .....	2799999
Total.....	2899999
Total Certified Affiliates.....	2999999
Non-Affiliates	
U.S. Non-Affiliates .....	3099999
Non-U.S. Non-Affiliates.....	3199999
Total Certified Non-Affiliates.....	3299999
Total General Account Certified .....	3399999

Reciprocal Jurisdiction

<u>Affiliates</u>	
<u>U.S.</u>	
<u>Captive.....</u>	<u>3499999</u>
<u>Other .....</u>	<u>3599999</u>
<u>Total.....</u>	<u>3699999</u>
<u>Non-U.S.</u>	
<u>Captive.....</u>	<u>3799999</u>
<u>Other .....</u>	<u>3899999</u>
<u>Total.....</u>	<u>3999999</u>
<u>Total Reciprocal Jurisdiction Affiliates .....</u>	<u>4099999</u>
<u>Non-Affiliates</u>	
<u>U.S. Non-Affiliates .....</u>	<u>4199999</u>
<u>Non-U.S. Non-Affiliates.....</u>	<u>4299999</u>
<u>Total Reciprocal Jurisdiction Non-Affiliates .....</u>	<u>4399999</u>
<u>Total General Account Reciprocal Jurisdiction.....</u>	<u>4499999</u>
Total General Account Authorized, Unauthorized and Certified .....	<u>3499999</u> <u>4599999</u>

Separate Accounts

Authorized	
Affiliates	
U.S.	
Captive.....	<u>3599999</u> <u>4699999</u>
Other .....	<u>3699999</u> <u>4799999</u>
Total.....	<u>3799999</u> <u>4899999</u>
Non-U.S.	
Captive.....	<u>3899999</u> <u>4999999</u>
Other .....	<u>3999999</u> <u>5099999</u>
Total.....	<u>4099999</u> <u>5199999</u>
Total Authorized Affiliates .....	<u>4199999</u> <u>5299999</u>
Non-Affiliates	
U.S. Non-Affiliates .....	<u>4299999</u> <u>5399999</u>
Non-U.S. Non-Affiliates.....	<u>4399999</u> <u>5499999</u>
Total Authorized Non-Affiliates.....	<u>4499999</u> <u>5599999</u>
Total Separate Accounts Authorized.....	<u>4599999</u> <u>5699999</u>



Unauthorized

Affiliates

U.S.

Captive.....	46999995799999
Other .....	47999995899999
Total.....	48999995999999

Non-U.S.

Captive.....	49999996099999
Other .....	50999996199999
Total.....	51999996299999

Total Unauthorized Affiliates .....52999996399999

Non-Affiliates

U.S. Non-Affiliates .....	53999996499999
Non-U.S. Non-Affiliates.....	54999996599999
Total Unauthorized Non-Affiliates .....	55999996699999

Total Separate Accounts Unauthorized.....56999996799999

Certified

Affiliates

U.S.

Captive.....	57999996899999
Other .....	58999996999999
Total.....	59999997099999

Non-U.S.

Captive.....	60999997199999
Other .....	61999997299999
Total.....	62999997399999

Total Certified Affiliates.....63999997499999

Non-Affiliates

U.S. Non-Affiliates .....	64999997599999
Non-U.S. Non-Affiliates.....	65999997699999
Total Certified Non-Affiliates.....	66999997799999

Total Separate Accounts Certified.....67999997899999

Reciprocal Jurisdiction

Affiliates

U.S.

<u>Captive.....</u>	<u>7999999</u>
<u>Other .....</u>	<u>8099999</u>
<u>Total.....</u>	<u>8199999</u>

Non-U.S.

<u>Captive.....</u>	<u>8299999</u>
<u>Other .....</u>	<u>8399999</u>
<u>Total.....</u>	<u>8499999</u>

Total Reciprocal Jurisdiction Affiliates .....8599999

Non-Affiliates

<u>U.S. Non-Affiliates .....</u>	<u>8699999</u>
<u>Non-U.S. Non-Affiliates.....</u>	<u>8799999</u>
<u>Total Reciprocal Jurisdiction Non-Affiliates .....</u>	<u>8899999</u>

Total Separate Accounts Reciprocal Jurisdiction .....8999999

Total Separate Accounts Authorized, Reciprocal Jurisdiction, Unauthorized and Certified.....68999999099999

Total U.S. (Sum of 0399999, 0899999, 1499999, 1999999, 2599999, 3099999, ~~3799999~~3699999,  
~~4299999~~4199999, 4899999, 5399999, 5999999, ~~6499999~~, ~~7099999~~, ~~7599999~~, ~~8199999~~ and  
~~6499999~~8699999).....~~6999999~~9199999

Total Non-U.S. (Sum of 0699999, 0999999, 1799999, 2099999, 2899999, 3199999, ~~4099999~~3999999,  
~~4399999~~4299999, 5199999, 5499999, 6299999, ~~6599999~~, ~~7399999~~, ~~7699999~~, ~~8499999~~ and  
~~6599999~~8799999).....~~7099999~~9299999

Total (Sum of 3499999 and 6899999)..... 9999999

Column 2 – ID Number

Enter one of the following as appropriate for the entity being reported on the schedule. See the Schedule S General Instructions for more information on these identification numbers.

Federal Employer Identification Number	(FEIN)
Alien Insurer Identification Number	(AIIN)
<u>Reciprocal Jurisdiction Reinsurer Identification Number</u>	<u>(RJIN)</u>
Certified Reinsurer Identification Number	(CRIN)
Pool/Association Identification Number	



**Detail Eliminated to Conserve Space**



## **SCHEDULE S – PART 4**

### **REINSURANCE CEDED TO UNAUTHORIZED COMPANIES**

Contains data on life and accident and health insurance in force that is reinsured with companies not authorized in the state of domicile of the reporting insurance company. The purpose of this schedule is to display reinsurance ceded data used in the development of the liability for reinsurance in unauthorized companies. This liability serves to offset those assets and liability reductions that reflect the result of reinsurance ceded with unauthorized companies.



Column 2 – ID Number

Enter one of the following as appropriate for the entity being reported on the schedule. See the Schedule S General Instructions for more information on these identification numbers.

Federal Employer Identification Number	(FEIN)
Alien Insurer Identification Number	(AIIN)
<u>Reciprocal Jurisdiction Reinsurer Identification Number</u>	<u>(RJIN)</u>
Certified Reinsurer Identification Number	(CRIN)
Pool/Association Identification Number	



## **SCHEDULE S – PART 5**

### **REINSURANCE CEDED TO CERTIFIED REINSURERS**

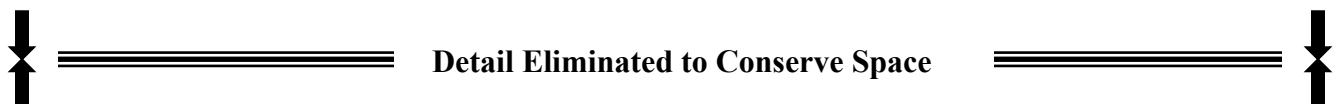
NOTE: This schedule is to be completed by those reporting entities whose domiciliary state has enacted the *Credit for Reinsurance Model Law* (#785) and/or *Credit for Reinsurance Model Regulation* (#786) with the defined certified reinsurer provisions.



Column 2 – ID Number

Enter one of the following as appropriate for the entity being reported on the schedule. See the Schedule S General Instructions for more information on these identification numbers.

Federal Employer Identification Number	(FEIN)
Alien Insurer Identification Number	(AIIN)
<u>Reciprocal Jurisdiction Reinsurer Identification Number</u>	<u>(RJIN)</u>
Certified Reinsurer Identification Number	(CRIN)
Pool/Association Identification Number	



## ANNUAL STATEMENT INSTRUCTIONS – PROPERTY

### SCHEDULE F – REINSURANCE

#### Index to Schedule F

Part 1	–	Assumed Reinsurance
Part 2	–	Portfolio Reinsurance
Part 3	–	Ceded Reinsurance
Part 4	–	Issuing or Confirming Banks for Letters of Credit from Schedule F, Part 3
Part 5	–	Interrogatories for Schedule F, Part 3
Part 6	–	Restatement of Balance Sheet to Identify Net Credit for Ceded Reinsurance

NOTE: Certified reinsurer status applies on a prospective basis and is determined by the state of domicile of the ceding insurer. Reciprocal Jurisdiction reinsurer status applies on a prospective basis and is for reinsurance agreements entered into, amended, or renewed on or after the effective date of the domiciliary state of the ceding entity enacting the 2019 revisions to the Credit for Reinsurance Models, and only with respect to losses incurred and reserves reported on or after the later of (i) the date on which the assuming insurer has met all eligibility requirements, and (ii) the effective date of the new reinsurance agreement, amendment, or renewal. As such, it is possible that a ceding insurer will report reinsurance balances applicable to a single assuming insurer under multiple classifications within Schedule F. For example, with respect to a certified reinsurer that was considered unauthorized prior to certification, balances attributable to contracts entered into prior to the assuming insurer's certification would be reported in the unauthorized classification, while balances attributable to contracts entered into or renewed on or after the assuming insurer's certification would be reported in the certified classification. This will also be the case for Reciprocal Jurisdiction reinsurance, which may have been classified as certified reinsurance prior to the enactment of the 2019 revisions to the Credit for Reinsurance Models by the domiciliary state of the ceding entity. Proper classification of such balances is essential to ensure accurate reporting of collateral requirements applicable to specific balances and the corresponding calculation of the liability for unauthorized and/or certified reinsurance.

#### Due Date

All parts of Schedule F are to be filed with the annual statement.

Please note that Parts 1, 3, 4 and 5 of this schedule are reported with thousands omitted. Parts 2 and 6 are reported in whole dollars.

#### ID Number

Most parts of Schedule F require that the "ID Number" be reported for assuming or ceding entities.

Reinsurance intermediaries should not be listed, because Schedule F is intended to identify only risk-bearing entities.

A ceding insurer can have unauthorized reinsurance, certified reinsurance and Reciprocal Jurisdiction reinsurance with the same reinsurer, based on when the contract became effective. It is important that the ceding insurer report all types correctly. The same reinsurer may be listed on the same Schedule F by the ceding insurer with an AIIN for unauthorized reinsurance, a CRIN for certified reinsurance, and a RJIN for Reciprocal Jurisdiction reinsurance.

### **Use of Federal Employer Identification Number**

The Federal Employer Identification Number (FEIN) must be reported for each U.S.-domiciled insurer and U.S. branch of an alien insurer. The FEIN should not be reported as the “ID Number” for other alien insurers, even if the federal government has issued such a number.

### **Alien Insurer Identification Number (AIIN)**

In order to report transactions involving alien companies correctly, the appropriate Alien Insurer Identification Number (AIIN) must be included on Schedule F instead of the FEIN. The AIIN number is assigned by the NAIC and is listed in the NAIC *Listing of Companies*. If an alien company does not appear in that publication, contact with the NAIC Financial Systems and Services Department, Company Demographics Analyst at [FDRCCREQ@NAIC.ORG](mailto:FDRCCREQ@NAIC.ORG) for numbers assigned since the last publication or for information on having a number assigned.

Newly assigned numbers are incorporated in revised editions of the NAIC *Listing of Companies*, which are available semi-annually. The NAIC also provides this information to annual statement software vendors for incorporation into the software.

### **Pool and Association Numbers**

In order to report transactions involving non-risk bearing pools or associations consisting of non-affiliated companies correctly, the company must include on Schedule F the appropriate Pool/Association Identification Number. These numbers are listed in the NAIC *Listing of Companies*. The Pool/Association Identification Number should be used instead of any FEIN that may have been assigned. If a pool or association does not appear in that publication, contact the NAIC Financial Systems and Services Department, Company Demographics Analyst at [FDRCCREQ@NAIC.ORG](mailto:FDRCCREQ@NAIC.ORG) for numbers assigned since the last publication or for information on having a number assigned.

Newly assigned numbers are incorporated in revised editions of the NAIC *Listing of Companies*, which are available semi-annually. The NAIC also provides this information to annual statement software vendors for incorporation into the software.

Alien pools and associations should be reported on Schedule F under the category “Other Non-U.S. Insurers” rather than under “Pools, Associations and Similar Facilities.” Pools and associations consisting of affiliated companies should be listed by individual company names rather than by pool or association identification.

### **Certified Reinsurer Identification Number (CRIN)**

In order to report transactions involving certified reinsurers correctly, the appropriate Certified Reinsurer Identification Number (CRIN) must be included on Schedule F instead of the FEIN, ~~or~~ Alien Insurer Identification Number (AIIN) or Reciprocal Jurisdiction Reinsurer Identification Number (RJIN). The CRIN is assigned by the NAIC and is listed in the NAIC *Listing of Companies*. If a certified reinsurer does not appear in that publication, contact the NAIC Financial Systems and Services Department, Company Demographics Analyst at [FDRCCREQ@NAIC.ORG](mailto:FDRCCREQ@NAIC.ORG) for numbers assigned since the last publication or for information on having a number assigned.

Newly assigned numbers are incorporated in revised editions of the NAIC *Listing of Companies*, which are available semi-annually. The NAIC also provides this information to annual statement software vendors for incorporation into the software.

**Reciprocal Jurisdiction Reinsurer Identification Number (RJIN)**

In order to report transactions involving alien companies correctly, the appropriate Reciprocal Jurisdiction Reinsurer Identification Number (RJIN) must be included on Schedule F instead of the FEIN, Alien Insurer Identification Number (AIIN) or Certified Reinsurer Identification Number (CRIN). The RJIN number is assigned by the NAIC and is listed in the NAIC *Listing of Companies*. If an alien company does not appear in that publication, contact the NAIC Financial Systems and Services Department, Company Demographics Analyst at [FDRCCREQ@NAIC.ORG](mailto:FDRCCREQ@NAIC.ORG) for numbers assigned since the last publication or for information on having a number assigned.

Newly assigned numbers are incorporated in revised editions of the NAIC *Listing of Companies*, which are available semi-annually. The NAIC also provides this information to annual statement software vendors for incorporation into the software.

**NAIC Company Code**

Company codes are assigned by the NAIC and are listed in the NAIC *Listing of Companies*. The NAIC does not assign a company code to insurers domiciled outside of the U.S. or to non-risk bearing pools or associations. The “NAIC Company Code” field should be zero-filled for those organizations. Non-risk bearing pools or associations are assigned a Pool/Association Identification Number. See the “Pool and Association Numbers” section above for details on assignment of Pool/Association Identification Numbers. Risk-bearing pools or associations are assigned a company code. If a reinsurer or reinsured has merged with another entity, report the company code of the surviving entity.

If a risk-bearing entity (e.g., risk-bearing pools or associations) does not appear in the NAIC *Listing of Companies*, contact the NAIC Financial Systems and Services Department, Company Demographics Analyst at [FDRCCREQ@NAIC.ORG](mailto:FDRCCREQ@NAIC.ORG) for numbers assigned since the last publication or for information on having a number assigned. Newly assigned company codes are incorporated in revised editions of the NAIC *Listing of Companies*, which are available semi-annually. The NAIC provides this information to annual statement software vendors for incorporation into the software.




**Detail Eliminated to Conserve Space**





### **Determination of Authorized Status**

The determination of the authorized, reciprocal jurisdiction, unauthorized or certified status of an insurer or reinsurer listed in any part of Schedule F shall be based on the status of that insurer or reinsurer in the reporting entity's state of domicile.

**Detail Eliminated to Conserve Space**

**ASSUMED REINSURANCE**  
**AS OF DECEMBER 31, CURRENT YEAR**

**Detail Eliminated to Conserve Space**



**Detail Eliminated to Conserve Space**



**PREMIUM PORTFOLIO REINSURANCE EFFECTED OR (CANCELED)**  
**DURING CURRENT YEAR**

Federal Employer Identification Number	(FEIN)
Alien Insurer Identification Number	(AIIN)
<u>Reciprocal Jurisdiction Reinsurer Identification Number</u>	<u>(RJIN)</u>
Certified Reinsurer Identification Number	(CRIN)
Pool/Association Identification Number	

**SCHEDULE F – PART 3**

**CEDED REINSURANCE**  
**AS OF DECEMBER 31, CURRENT YEAR**

If a reporting entity has amounts reported for any of the following required groups, categories, or subcategories, it shall report the subtotal amount of the corresponding group, category, or subcategory, with the specified subtotal line number appearing in the same manner and location as the pre-printed total or grand total line and number:

<b>Detail Eliminated to Conserve Space</b>	
<u>Group or Category</u>	<u>Line Number</u>
Total Authorized	
Affiliates	
U.S. Intercompany Pooling .....	0199999
U.S. Non-Pool	
Captive .....	0299999
Other .....	0399999
Total .....	0499999
Other (Non-U.S.)	
Captive .....	0599999
Other .....	0699999
Total .....	0799999
Total Authorized – Affiliates .....	0899999
Other U.S. Unaffiliated Insurers .....	0999999
Pools	
Mandatory Pools* @ .....	1099999
Voluntary Pools* % .....	1199999
Other Non-U.S. Insurers# .....	1299999
Protected Cells .....	1399999
Total Authorized Excluding Protected Cells (Sum of 0899999, 0999999, 1099999, 1199999 and 1299999) .....	1499999
Total Unauthorized	
Affiliates	
U.S. Intercompany Pooling .....	1599999
U.S. Non-Pool	
Captive .....	1699999
Other .....	1799999
Total .....	1899999
Other (Non-U.S.)	
Captive .....	1999999
Other .....	2099999
Total .....	2199999
Total Unauthorized – Affiliates .....	2299999
Other U.S. Unaffiliated Insurers .....	2399999
Pools	
Mandatory Pools* @ .....	2499999
Voluntary Pools* % .....	2599999
Other Non-U.S. Insurers# .....	2699999
Protected Cells .....	2799999
Total Unauthorized Excluding Protected Cells (Sum of 2299999, 2399999, 2499999, 2599999 and 2699999) .....	2899999



Total Certified	
Affiliates	
U.S. Intercompany Pooling .....	2999999
U.S. Non-Pool	
Captive .....	3099999
Other .....	3199999
Total .....	3299999
Other (Non-U.S.)	
Captive .....	3399999
Other .....	3499999
Total .....	3599999
Total Certified – Affiliates .....	3699999
Other U.S. Unaffiliated Insurers .....	3799999
Pools	
Mandatory Pools* @ .....	3899999
Voluntary Pools* % .....	3999999
Other Non-U.S. Insurers# .....	4099999
Protected Cells .....	4199999
Total Certified Excluding Protected Cells (Sum of 3699999, 3799999, 3899999, 3999999 and 4099999) .....	4299999
<u>Total Reciprocal Jurisdiction</u>	
<u>Affiliates</u>	
<u>U.S. Intercompany Pooling .....</u>	<u>4399999</u>
<u>U.S. Non-Pool</u>	
<u>Captive .....</u>	<u>4499999</u>
<u>Other .....</u>	<u>4599999</u>
<u>Total .....</u>	<u>4699999</u>
<u>Other (Non-U.S.)</u>	
<u>Captive .....</u>	<u>4799999</u>
<u>Other .....</u>	<u>4899999</u>
<u>Total .....</u>	<u>4999999</u>
<u>Total Reciprocal Jurisdiction – Affiliates .....</u>	<u>5099999</u>
Other U.S. Unaffiliated Insurers .....	5199999
<u>Pools</u>	
<u>Mandatory Pools* @ .....</u>	<u>5299999</u>
<u>Voluntary Pools* % .....</u>	<u>5399999</u>
Other Non-U.S. Insurers# .....	5499999
Protected Cells .....	5599999
<u>Total Reciprocal Jurisdiction Excluding Protected Cells (Sum of 5099999, 5199999, 5299999, 5399999 and 5499999) .....</u>	<u>5699999</u>
Total Authorized, <u>Reciprocal Jurisdiction</u> , Unauthorized and Certified Excluding Protected Cells (Sum of 1499999, 2899999, <u>4299999</u> and <u>4299999</u> <u>5699999</u> ) .....	<u>4399999</u> <u>5799999</u>
Total Protected Cells (Sum of 1399999, 2799999, <u>4199999</u> and <u>4199999</u> <u>5599999</u> ) .....	<u>4499999</u> <u>5899999</u>
Totals (Sum of <u>4399999</u> <u>5799999</u> and <u>4499999</u> <u>5899999</u> ) .....	9999999

- \* – Pools and Associations consisting of affiliated companies should be listed by individual company names.
- @ – Include in Mandatory Pools all U.S. Government programs (e.g., National Flood Insurance, National Crop Insurance Corporation), all state residual market mechanisms, the Workers Compensation Reinsurance Pool, and the National Council on Compensation Insurance.
- % – Include in Voluntary Pools all pool participation that is voluntary on the part of the reporting entity. Include participation in any state program for which participation is not mandatory.
- # – Alien Pools and Associations should be reported on Schedule F under the category “Other Non-U.S. Insurers.”

Column 1 – ID Number

Enter one of the following as appropriate for the entity being reported on the schedule. See the Schedule F General Instructions for more information on these identification numbers.

Federal Employer Identification Number	(FEIN)
Alien Insurer Identification Number	(AIIN)
<u>Reciprocal Jurisdiction Reinsurer Identification Number</u>	<u>(RJIN)</u>
Certified Reinsurer Identification Number	(CRIN)
Pool/Association Identification Number	

**Detail Eliminated to Conserve Space**

Ceded Reinsurance Credit Risk – Columns 28 Through 36

**Only complete columns 28 through 36 for the following required groups, categories or subcategories (Line Numbers); otherwise leave blank.**

Group or Category

Line Number

Total Authorized

Affiliates

Other (Non-U.S.)

Captive ..... 0599999

Other ..... 0699999

Total ..... 0799999

Total Authorized – Affiliates ..... 0899999

Other U.S. Unaffiliated Insurers ..... 0999999

Pools

Voluntary Pools\*% ..... 1199999

Other Non-U.S. Insurers# ..... 1299999

Total Authorized Excluding Protected Cells (Sum of 0899999, 0999999, 1099999, 1199999 and 1299999) ..... 1499999

Total Unauthorized

Affiliates

Other (Non-U.S.)

Captive ..... 1999999

Other ..... 2099999

Total ..... 2199999

Total Unauthorized – Affiliates ..... 2299999

Other U.S. Unaffiliated Insurers ..... 2399999

Pools

Voluntary Pools\*% ..... 2599999

Other Non-U.S. Insurers# ..... 2699999

Total Unauthorized Excluding Protected Cells (Sum of 2299999, 2399999, 2499999, 2599999 and 2699999) ..... 2899999

Total Certified	
Affiliates	
Other (Non-U.S.)	
Captive .....	3399999
Other .....	3499999
Total .....	3599999
Total Certified – Affiliates .....	3699999
Other U.S. Unaffiliated Insurers .....	3799999
Pools	
Voluntary Pools*% .....	3999999
Other Non-U.S. Insurers# .....	4099999
Total Certified Excluding Protected Cells (Sum of 3699999, 3799999, 3899999, 3999999 and 4099999) .....	4299999
<u>Total Reciprocal Jurisdiction</u>	
<u>Affiliates</u>	
<u>Other (Non-U.S.)</u>	
Captive .....	4799999
Other .....	4899999
Total .....	4999999
Total Reciprocal Jurisdiction – Affiliates .....	5099999
Other U.S. Unaffiliated Insurers .....	5199999
<u>Pools</u>	
Voluntary Pools*% .....	5399999
Other Non-U.S. Insurers# .....	5499999
Total Reciprocal Jurisdiction Excluding Protected Cells (Sum of 5099999, 5199999, 5299999, 5399999 and 5499999) .....	5699999
Total Authorized, <u>Reciprocal Jurisdiction</u> , Unauthorized and Certified Excluding Protected Cells (Sum of 1499999, 2899999, <u>4299999</u> and <u>42999995699999</u> ) .....	<u>43999995799999</u>
Totals (Sum of <u>4399999-5799999</u> and <u>44999995899999</u> ) .....	9999999



**Detail Eliminated to Conserve Space**

Provision for Certified Reinsurance – Columns 54 Through 69

NOTE: Columns 54 through 69 are to be completed by those reporting entities whose domiciliary state has enacted the *Credit for Reinsurance Model Law* (#785) and/or *Credit for Reinsurance Model Regulation* (#786) with the defined certified reinsurer provisions.

**Only complete columns 54 through 69 for the following required groups, categories, or subcategories (Line Numbers); otherwise leave blank.**

<u>Group or Category</u>	<u>Line Number</u>
Total Certified	
Affiliates	
U.S. Intercompany Pooling .....	2999999
U.S. Non-Pool	
Captive .....	3099999
Other .....	3199999
Total .....	3299999

Other (Non-U.S.)	
Captive .....	3399999
Other .....	3499999
Total .....	3599999
Total Certified – Affiliates .....	3699999
Other U.S. Unaffiliated Insurers .....	3799999
Pools	
Mandatory Pools* @ .....	3899999
Voluntary Pools* % .....	3999999
Other Non-U.S. Insurers# .....	4099999
Protected Cells .....	4199999
Total Certified Excluding Protected Cells (Sum of 3699999, 3799999, 3899999, 3999999 and 4099999) .....	4299999
Total Authorized, <u>Reciprocal Jurisdiction</u> , Unauthorized and Certified Excluding Protected Cells (Sum of 1499999, 2899999, <u>4299999</u> and <u>42999995699999</u> ) .....	<u>43999995799999</u>
Total Protected Cells (Sum of 1399999, 2799999, <u>4199999</u> and <u>41999995599999</u> ) .....	<u>44999995899999</u>
Totals (Sum of <u>4399999-5799999</u> and <u>44999995899999</u> ) .....	9999999



Provision for Unauthorized Reinsurance – Columns 71 and 72

**Only complete columns 71 and 72 for the following required groups, categories or subcategories (Line Numbers); otherwise enter zero.**

<u>Group or Category</u>	<u>Line Number</u>
Total Unauthorized	
Affiliates	
U.S. Intercompany Pooling .....	1599999
U.S. Non-Pool	
Captive .....	1699999
Other .....	1799999
Total .....	1899999
Other (Non-U.S.)	
Captive .....	1999999
Other .....	2099999
Total .....	2199999
Total Unauthorized – Affiliates .....	2299999
Other U.S. Unaffiliated Insurers .....	2399999
Pools	
Mandatory Pools* @ .....	2499999
Voluntary Pools* % .....	2599999
Other Non-U.S. Insurers# .....	2699999
Protected Cells .....	2799999
Total Unauthorized Excluding Protected Cells (Sum of 2299999, 2399999, 2499999, 2599999 and 2699999) .....	2899999

Total Authorized, <u>Reciprocal Jurisdiction</u> , Unauthorized and Certified Excluding Protected Cells (Sum of 1499999, 2899999 and 4299999) .....	4399999
Total Protected Cells (Sum of 1399999, 2799999 and 4199999) .....	4499999
Totals (Sum of 4399999 and 4499999) .....	9999999

Provision for Overdue Authorized and Reciprocal Jurisdiction Reinsurance – Columns 73 and 74

**Only complete columns 73 and 74 for the following required groups, categories or subcategories (Line Numbers); otherwise enter zero.**

<u>Group or Category</u>	<u>Line Number</u>
Total Authorized	
Affiliates	
U.S. Intercompany Pooling .....	0199999
U.S. Non-Pool	
Captive .....	0299999
Other .....	0399999
Total .....	0499999
Other (Non-U.S.)	
Captive .....	0599999
Other .....	0699999
Total .....	0799999
Total Authorized – Affiliates .....	0899999
Other U.S. Unaffiliated Insurers .....	0999999
Pools	
Mandatory Pools* @ .....	1099999
Voluntary Pools* % .....	1199999
Other Non-U.S. Insurers# .....	1299999
Protected Cells .....	1399999
Total Authorized Excluding Protected Cells (Sum of 0899999, 0999999, 1099999, 1199999 and 1299999) .....	1499999
<u>Total Reciprocal Jurisdiction</u>	
<u>Affiliates</u>	
U.S. Intercompany Pooling .....	4399999
U.S. Non-Pool	
Captive .....	4499999
Other .....	4599999
Total .....	4699999
Other (Non-U.S.)	
Captive .....	4799999
Other .....	4899999
Total .....	4999999
Total Reciprocal Jurisdiction – Affiliates .....	5099999
Other U.S. Unaffiliated Insurers .....	5199999
<u>Pools</u>	
Mandatory Pools* @ .....	5299999
Voluntary Pools* % .....	5399999
Other Non-U.S. Insurers# .....	5499999
Protected Cells .....	5599999
Total Reciprocal Jurisdiction Excluding Protected Cells (Sum of 5099999, 5199999, 5299999, 5399999 and 5499999) .....	5699999

Total Authorized, <u>Reciprocal Jurisdiction</u> , Unauthorized and Certified Excluding Protected Cells (Sum of 1499999, 2899999, <u>4299999</u> and <u>42999995699999</u> ) .....	<u>43999995799999</u>
Total Protected Cells (Sum of 1399999, 2799999, <u>4199999</u> and <u>41999995599999</u> ) .....	<u>44999995899999</u>
Totals (Sum of <u>43999995799999</u> and <u>44999995899999</u> ).....	9999999

Columns 73

& 74                   –       Provisions for Overdue Authorized Reinsurance

Amounts reported in the detail lines cannot be less than 0. If the calculated amounts are less than 0, then enter 0.

Columns 75

through 78           –       Total Provisions for Reinsurance

Amounts reported in the detail lines cannot be less than 0. If the calculated amounts are less than 0, then enter 0.

**SUPPLEMENTAL SCHEDULE FOR REINSURANCE COUNTERPARTY REPORTING EXCEPTION –  
ASBESTOS AND POLLUTION CONTRACTS**

**DETAIL OF ORIGINAL REINSURERS AGGREGATED ON SCHEDULE F  
AS OF DECEMBER 31, CURRENT YEAR**

<div> <div>↓</div> <div>=====</div> <div>Detail Eliminated to Conserve Space</div> <div>=====</div> <div>↓</div> </div>	
<u>Group or Category</u>	<u>Line Number</u>
Total Authorized	
Affiliates	
U.S. Intercompany Pooling .....	0199999
U.S. Non-Pool	
Captive .....	0299999
Other .....	0399999
Total.....	0499999
Other (Non-U.S.)	
Captive .....	0599999
Other .....	0699999
Total.....	0799999
Total Authorized – Affiliates .....	0899999
Other U.S. Unaffiliated Insurers.....	0999999
Pools	
Mandatory Pools* <sup>@</sup> .....	1099999
Voluntary Pools* <sup>%</sup> .....	1199999
Other Non-U.S. Insurers#.....	1299999
Protected Cells.....	1399999
Total Authorized Excluding Protected Cells (Sum of 0899999, 0999999, 1099999, 1199999 and 1299999) .....	1499999
Total Unauthorized	
Affiliates	
U.S. Intercompany Pooling .....	1599999
U.S. Non-Pool	
Captive .....	1699999
Other .....	1799999
Total.....	1899999
Other (Non-U.S.)	
Captive .....	1999999
Other .....	2099999
Total.....	2199999
Total Unauthorized – Affiliates.....	2299999

Other U.S. Unaffiliated Insurers.....	2399999
Pools	
Mandatory Pools*@.....	2499999
Voluntary Pools*% .....	2599999
Other Non-U.S. Insurers#.....	2699999
Protected Cells.....	2799999
Total Unauthorized Excluding Protected Cells (Sum of 2299999, 2399999, 2499999, 2599999 and 2699999) .....	2899999

Total Certified

Affiliates

U.S. Intercompany Pooling .....	2999999
U.S. Non-Pool	
Captive .....	3099999
Other .....	3199999
Total.....	3299999
Other (Non-U.S.)	
Captive .....	3399999
Other .....	3499999
Total.....	3599999
Total Certified – Affiliates .....	3699999
Other U.S. Unaffiliated Insurers.....	3799999
Pools	
Mandatory Pools*@.....	3899999
Voluntary Pools*% .....	3999999
Other Non-U.S. Insurers#.....	4099999
Protected Cells.....	4199999
Total Certified Excluding Protected Cells (Sum of 3699999, 3799999, 3899999, 3999999 and 4099999) .....	4299999

Total Reciprocal Jurisdiction

Affiliates

<u>U.S. Intercompany Pooling .....</u>	<u>4399999</u>
<u>U.S. Non-Pool</u>	
<u>Captive .....</u>	<u>4499999</u>
<u>Other .....</u>	<u>4599999</u>
<u>Total.....</u>	<u>4699999</u>
<u>Other (Non-U.S.)</u>	
<u>Captive .....</u>	<u>4799999</u>
<u>Other .....</u>	<u>4899999</u>
<u>Total.....</u>	<u>4999999</u>
<u>Total Reciprocal Jurisdiction – Affiliates.....</u>	<u>5099999</u>
Other U.S. Unaffiliated Insurers.....	5199999



Pools

<u>Mandatory Pools* @</u> .....	5299999
<u>Voluntary Pools* %</u> .....	5399999
<u>Other Non-U.S. Insurers#</u> .....	5499999
<u>Protected Cells</u> .....	5599999
<u>Total Reciprocal Jurisdiction Excluding Protected Cells (Sum of 5099999, 5199999, 5299999, 5399999 and 5499999)</u> .....	5699999
Total Authorized, <u>Reciprocal Jurisdiction</u> , Unauthorized and Certified Excluding Protected Cells (Sum of 1499999, 2899999, <u>4299999</u> and <u>42999995699999</u> ) .....	<u>43999995799999</u>
Total Protected Cells (Sum of 1399999, 2799999, <u>4199999</u> and <u>41999995599999</u> ) .....	<u>44999995899999</u>
Totals (Sum of <u>4399999-5799999</u> and <u>44999995899999</u> ).....	9999999

- \* – Pools and Associations consisting of affiliated companies should be listed by individual company names.
- @ – Include in Mandatory Pools all U.S. Government programs (e.g., National Flood Insurance, National Crop Insurance Corporation), all state residual market mechanisms, the Workers Compensation Reinsurance Pool, and the National Council on Compensation Insurance.
- % – Include in Voluntary Pools all pool participation that is voluntary on the part of the reporting entity. Include participation in any state program for which participation is not mandatory.
- # – Alien Pools and Associations should be reported on Schedule F under the category “Other Non-U.S. Insurers.”

Column 1 – ID Number (Original Reinsurer)

Enter one of the following as appropriate for the entity being reported on the schedule. See the Schedule F General Instructions for more information on these identification numbers.

Federal Employer Identification Number	(FEIN)
Alien Insurer Identification Number	(AIIN)
<u>Reciprocal Jurisdiction Reinsurer Identification Number</u>	<u>(RJIN)</u>
Certified Reinsurer Identification Number	(CRIN)
Pool/Association Identification Number	

**Detail Eliminated to Conserve Space**

Column 5 – ID Number (Retroactive Reinsurer)

Enter one of the following as appropriate for the entity being reported on the schedule. See the Schedule F General Instructions for more information on these identification numbers.

Federal Employer Identification Number	(FEIN)
Alien Insurer Identification Number	(AIIN)
<u>Reciprocal Jurisdiction Reinsurer Identification Number</u>	<u>(RJIN)</u>
Certified Reinsurer Identification Number	(CRIN)
Pool/Association Identification Number	

**Detail Eliminated to Conserve Space**

## ANNUAL STATEMENT INSTRUCTIONS – TITLE

### SCHEDULE F – REINSURANCE

#### Index to Schedule F

Part 1	–	Assumed Reinsurance
Part 2	–	Ceded Reinsurance
Part 3	–	Provision for Unauthorized Reinsurance
Part 4	–	Provision for Reinsurance Ceded to Certified Reinsurers

NOTE: Certified reinsurer status applies on a prospective basis and is determined by the state of domicile of the ceding insurer. Reciprocal Jurisdiction reinsurer status applies on a prospective basis and is for reinsurance agreements entered into, amended, or renewed on or after the effective date of the domiciliary state of the ceding entity enacting the 2019 revisions to the Credit for Reinsurance Models, and only with respect to losses incurred and reserves reported on or after the later of (i) the date on which the assuming insurer has met all eligibility requirements, and (ii) the effective date of the new reinsurance agreement, amendment, or renewal. As such, it is possible that a ceding insurer will report reinsurance balances applicable to a single assuming insurer under multiple classifications within Schedule F. For example, with respect to a certified reinsurer that was considered unauthorized prior to certification, balances attributable to contracts entered into prior to the assuming insurer's certification would be reported in the unauthorized classification, while balances attributable to contracts entered into or renewed on or after the assuming insurer's certification would be reported in the certified classification. This will also be the case for Reciprocal Jurisdiction reinsurance, which may have been classified as certified reinsurance prior to the enactment of the 2019 revisions to the Credit for Reinsurance Models by the domiciliary state of the ceding entity. Proper classification of such balances is essential to ensure accurate reporting of collateral requirements applicable to specific balances and the corresponding calculation of the liability for unauthorized and/or certified reinsurance.

#### Due Date

All parts of Schedule F are to be filed with the annual statement.

Please note that Parts 1, 2, 3 and 4 of this schedule are reported with thousands omitted.

#### ID Number

Schedule F require that the "ID Number" be reported for assuming or ceding entities.

Reinsurance intermediaries should not be listed, because Schedule F is intended to identify only risk-bearing entities.

A ceding insurer can have unauthorized reinsurance, certified reinsurance and Reciprocal Jurisdiction reinsurance with the same reinsurer, based on when the contract became effective. It is important that the ceding insurer report all types correctly. The same reinsurer may be listed on the same Schedule S by the ceding insurer with an AIN for unauthorized reinsurance, a CRIN for certified reinsurance, and a RJIN for Reciprocal Jurisdiction reinsurance.

#### Use of Federal Employer Identification Number

The Federal Employer Identification Number (FEIN) must be reported for each U.S.-domiciled insurer and U.S. branch of an alien insurer. The FEIN should not be reported as the "ID Number" for other alien insurers even if the federal government has issued such a number.

### **Alien Insurer Identification Number (AIIN)**

In order to report transactions involving alien companies correctly, the appropriate Alien Insurer Identification Number (AIIN) must be included on Schedule F instead of the FEIN. The AIIN number is assigned by the NAIC and is listed in the NAIC *Listing of Companies*. If an alien company does not appear in that publication, contact the NAIC Financial Systems and Services Department, Company Demographics Analyst, at [FDRCCREQ@NAIC.ORG](mailto:FDRCCREQ@NAIC.ORG) for numbers assigned since the last publication or information for on having a number assigned.

Newly assigned numbers are incorporated in revised editions of the NAIC *Listing of Companies*, which are available semi-annually. The NAIC also provides this information to annual statement software vendors for incorporation into the software.

### **Pool and Association Numbers**

In order to report transactions involving non-risk bearing pools or associations consisting of non-affiliated companies correctly, the company must include on Schedule F the appropriate Pool/Association Identification Number. These numbers are listed in the NAIC *Listing of Companies*. The Pool/Association Identification Number should be used instead of any FEIN that may have been assigned. If a pool or association does not appear in that publication, contact the NAIC Financial Systems and Services Department, Company Demographics Analyst at [FDRCCREQ@NAIC.ORG](mailto:FDRCCREQ@NAIC.ORG) for numbers assigned since the last publication or for information on having a number assigned.

Newly assigned numbers are incorporated in revised editions of the NAIC *Listing of Companies*, which are available semi-annually. The NAIC also provides this information to annual statement software vendors for incorporation into the software.

Alien pools and associations should be reported on Schedule F under the category “Other Non-U.S. Insurers” rather than under “Pools, Associations and Similar Facilities.” Pools and associations consisting of affiliated companies should be listed by individual company names rather than by pool or association identification.

### **Certified Reinsurer Identification Number (CRIN)**

In order to report transactions involving certified reinsurers correctly, the appropriate Certified Reinsurer Identification Number (CRIN) must be included on Schedule F instead of the FEIN, ~~or~~ Alien Insurer Identification Number (AIIN) or Reciprocal Jurisdiction Reinsurer Identification Number (RJIN). The CRIN is assigned by the NAIC and is listed in the NAIC *Listing of Companies*. If a certified reinsurer does not appear in that publication, contact the NAIC Financial Systems and Services Department, Company Demographics Analyst at [FDRCCREQ@NAIC.ORG](mailto:FDRCCREQ@NAIC.ORG) for numbers assigned since the last publication or for information on having a number assigned.

Newly assigned numbers are incorporated in revised editions of the NAIC *Listing of Companies*, which are available semi-annually. The NAIC also provides this information to annual statement software vendors for incorporation into the software.

### **Reciprocal Jurisdiction Reinsurer Identification Number (RJIN)**

In order to report transactions involving alien companies correctly, the appropriate Reciprocal Jurisdiction Reinsurer Identification Number (RJIN) must be included on Schedule F instead of the FEIN, Alien Insurer Identification Number (AIIN) or Certified Reinsurer Identification Number (CRIN). The RJIN is assigned by the NAIC and is listed in the NAIC Listing of Companies. If an alien company does not appear in that publication, contact the NAIC Financial Systems and Services Department, Company Demographics Analyst at [FDRCCREQ@NAIC.ORG](mailto:FDRCCREQ@NAIC.ORG) for numbers assigned since the last publication or for information on having a number assigned.

Newly assigned numbers are incorporated in revised editions of the NAIC Listing of Companies, which are available semi-annually. The NAIC also provides this information to annual statement software vendors for incorporation into the software.

## **NAIC Company Code**

Company codes are assigned by the NAIC and are listed in the NAIC *Listing of Companies*. The NAIC does not assign a company code to insurers domiciled outside of the U.S. or to non-risk bearing pools or associations. The “NAIC Company Code” field should be zero-filled for those organizations. Non-risk bearing pools or associations are assigned a Pool/Association Identification Number. See the “Pool and Association Numbers” section above for details on assignment of Pool/Association Identification Numbers. Risk-bearing pools or associations are assigned a company code. If a reinsurer or reinsured has merged with another entity, report the company code of the surviving entity.

If a risk-bearing entity (e.g., risk-bearing pools or associations) does not appear in the NAIC *Listing of Companies*, contact the NAIC Financial Systems and Services Department, Company Demographics Analyst at [FDRCCREQ@NAIC.ORG](mailto:FDRCCREQ@NAIC.ORG) for numbers assigned since the last publication or for information on having a number assigned. Newly assigned company codes are incorporated in revised editions of the NAIC *Listing of Companies*, which are available semi-annually. The NAIC provides this information to annual statement software vendors for incorporation into the software.

⌵ ════════════════════ **Detail Eliminated to Conserve Space** ════════════════════ ⌵

## **Determination of Authorized Status**

The determination of the authorized, reciprocal jurisdiction, unauthorized or certified status of an insurer or reinsurer listed in any part of Schedule F shall be based on the status of that insurer or reinsurer in the reporting entity’s state of domicile.

⌵ ════════════════════ **Detail Eliminated to Conserve Space** ════════════════════ ⌵

### ASSUMED REINSURANCE AS OF DECEMBER 31, CURRENT YEAR

**Detail Eliminated to Conserve Space**

Federal Employer Identification Number	(FEIN)
Alien Insurer Identification Number	(AIIN)
<u>Reciprocal Jurisdiction Reinsurer Identification Number</u>	<u>(RJIN)</u>
Certified Reinsurer Identification Number	(CRIN)
Pool/Association Identification Number	

**Detail Eliminated to Conserve Space**

**CEDED REINSURANCE AS OF DECEMBER 31, CURRENT YEAR**

<u>Group or Category</u>	<u>Line Number</u>
Total Authorized	
Affiliates	
U.S. Intercompany Pooling .....	0199999
U.S. Non-Pool	
Captive.....	0299999
Other .....	0399999
Total.....	0499999
Other (Non-U.S.)	
Captive.....	0599999
Other .....	0699999
Total.....	0799999
Total Authorized – Affiliates .....	0899999

Other U.S. Unaffiliated Insurers.....	0999999
Pools	
Mandatory Pools* .....	1099999
Voluntary Pools*.....	1199999
Other Non-U.S. Insurers#.....	1299999
Total Authorized.....	1399999
Total Unauthorized	
Affiliates	
U.S. Intercompany Pooling .....	1499999
U.S. Non-Pool	
Captive.....	1599999
Other .....	1699999
Total.....	1799999
Other (Non-U.S.)	
Captive.....	1899999
Other .....	1999999
Total.....	2099999
Total Unauthorized – Affiliates.....	2199999
Other U.S. Unaffiliated Insurers.....	2299999
Pools	
Mandatory Pools* .....	2399999
Voluntary Pools*.....	2499999
Total Unauthorized – Other Non-U.S. Insurers#.....	2599999
Total Unauthorized.....	2699999
Total Certified	
Affiliates	
U.S. Intercompany Pooling .....	2799999
U.S. Non-Pool	
Captive.....	2899999
Other .....	2999999
Total.....	3099999
Other (Non-U.S.)	
Captive.....	3199999
Other .....	3299999
Total.....	3399999
Total Certified – Affiliates .....	3499999
Other U.S. Unaffiliated Insurers.....	3599999
Pools	
Mandatory Pools* @.....	3699999
Voluntary Pools* % .....	3799999
Other Non-U.S. Insurers#.....	3899999
Total Certified.....	3999999

Total Reciprocal Jurisdiction

Affiliates

U.S. Intercompany Pooling ..... 4099999

U.S. Non-Pool

Captive ..... 4199999

Other ..... 4299999

Total ..... 4399999

Other (Non-U.S.)

Captive ..... 4499999

Other ..... 4599999

Total ..... 4699999

Total Reciprocal Jurisdiction – Affiliates ..... 4799999

Other U.S. Unaffiliated Insurers ..... 4899999

Pools

Mandatory Pools\* @ ..... 4999999

Voluntary Pools\* % ..... 5099999

Other Non-U.S. Insurers# ..... 5199999

Total Reciprocal Jurisdiction ..... 5299999

Totals ..... 9999999

\* Pools and Associations consisting of affiliated companies should be listed by individual company names.

# Alien Pools and Associations should be reported on Schedule F under the category “Other Non-U.S. Insurers.”

NOTE: Disclosure of the five largest provisional commission rates should exclude mandatory pools and joint underwriting associations.

Column 1 – ID Number

Enter one of the following as appropriate for the entity being reported on the schedule. See the Schedule F General Instructions for more information on these identification numbers.

Federal Employer Identification Number (FEIN)

Alien Insurer Identification Number (AIIN)

Reciprocal Jurisdiction Reinsurer Identification Number (RJIN)

Certified Reinsurer Identification Number (CRIN)

Pool/Association Identification Number

**Detail Eliminated to Conserve Space**

### **SCHEDULE F – PART 3**

#### **PROVISION FOR UNAUTHORIZED REINSURANCE AS OF DECEMBER 31, CURRENT YEAR**

If a reporting entity has amounts reported for any of the following required groups, categories, or subcategories, it shall report the subtotal amount of the corresponding group, category, or subcategory, with the specified subtotal line number appearing in the same manner and location as the pre-printed total or grand total line and number:

===== **Detail Eliminated to Conserve Space** =====

Column 1 – ID Number

Enter one of the following as appropriate for the entity being reported on the schedule. See the Schedule F General Instructions for more information on these identification numbers.

Federal Employer Identification Number	(FEIN)
Alien Insurer Identification Number	(AIIN)
<u>Reciprocal Jurisdiction Reinsurer Identification Number</u>	<u>(RJIN)</u>
Certified Reinsurer Identification Number	(CRIN)
Pool/Association Identification Number	

===== **Detail Eliminated to Conserve Space** =====

### **SCHEDULE F – PART 4**

#### **PROVISION FOR REINSURANCE CEDED TO CERTIFIED REINSURERS AS OF DECEMBER 31, CURRENT YEAR**

NOTE: This schedule is to be completed by those reporting entities whose domiciliary state has enacted the *Credit for Reinsurance Model Law* (#785) and/or *Credit for Reinsurance Model Regulation* (#786) with the defined certified reinsurer provisions.

===== **Detail Eliminated to Conserve Space** =====

Column 1 – ID Number

Enter one of the following as appropriate for the entity being reported on the schedule. See the Schedule F General Instructions for more information on these identification numbers.

Federal Employer Identification Number	(FEIN)
Alien Insurer Identification Number	(AIIN)
<u>Reciprocal Jurisdiction Reinsurer Identification Number</u>	<u>(RJIN)</u>
Certified Reinsurer Identification Number	(CRIN)
Pool/Association Identification Number	

===== **Detail Eliminated to Conserve Space** =====



## OPERATIONS AND INVESTMENT EXHIBIT

### PART 2B – UNPAID LOSSES AND LOSS ADJUSTMENT EXPENSES

This schedule reports unpaid loss and loss adjustment expenses on direct and agency operations. Affiliated agencies are those that meet the affiliation standards defined by *SSAP No. 25—Affiliates and Other Related Parties*. Refer to *SSAP No. 57—Title Insurance*, paragraphs 8–13, for accounting guidance.

#### **Detail Eliminated to Conserve Space**

Line 2      –      Reinsurance Recoverable ~~from Authorized, Unauthorized and Certified Companies~~

The amounts shown on this line represents reinsurance ceded recoverables ~~(from authorized, unauthorized and certified companies)~~ on unpaid losses of which notice has been received. This can be done through reinsurance ceded treaties, facultative reinsurance assumed agreements, or under transfer and assumption agreements.

The amounts shown on this line should reconcile to amounts reported in Schedule F, Part 2, Column 9, Total.

The amount shown in Column 1 should agree to Schedule P, Part 1A, Column 19, Line 12.

The amount shown in Column 2 plus the amount shown in Column 3 should as agree to Schedule P, Part 1B, Column 19, Line 12.

#### **Detail Eliminated to Conserve Space**

## ANNUAL STATEMENT INSTRUCTIONS – LIFE/FRATERNAL

## **WORKERS' COMPENSATION CARVE-OUT SUPPLEMENT**

The Workers' Compensation Carve-out Supplement shall be completed by those reporting entities that assume or cede workers' compensation carve-out business.

Workers' compensation carve-out business is defined as reinsurance (including retrocessional reinsurance) assumed by life and health insurers of medical, wage loss and death benefits of the occupational illness and accident exposures, but not the employer's liability exposures, of business originally written as workers compensation insurance.

### Detail Eliminated to Conserve Space

## SCHEDULE F – REINSURANCE

NOTE: Certified reinsurer status applies on a prospective basis and is determined by the state of domicile of the ceding insurer. Reciprocal Jurisdiction reinsurer status applies on a prospective basis and is for reinsurance agreements entered into, amended, or renewed on or after the effective date of the domiciliary state of the ceding entity enacting the 2019 revisions to the Credit for Reinsurance Models, and only with respect to losses incurred and reserves reported on or after the later of (i) the date on which the assuming insurer has met all eligibility requirements, and (ii) the effective date of the new reinsurance agreement, amendment, or renewal. As such, it is possible that a ceding insurer will report reinsurance balances applicable to a single assuming insurer under multiple classifications within Schedule FS. For example, with respect to a certified reinsurer that was considered unauthorized prior to certification, balances attributable to contracts entered into prior to the assuming insurer's certification would be reported in the unauthorized classification, while balances attributable to contracts entered into or renewed on or after the assuming insurer's certification would be reported in the certified classification. Proper classification of such balances is essential to ensure accurate reporting of collateral requirements applicable to specific balances and the corresponding calculation of the liability for unauthorized and/or certified reinsurance.

## Index to Schedule F

- |        |   |                     |
|--------|---|---------------------|
| Part 1 | – | Assumed Reinsurance |
| Part 2 | – | Ceded Reinsurance   |

**ID Number**

Schedule F requires that the “ID Number” be reported for assuming or ceding entities.

Reinsurance intermediaries should not be listed, because Schedule F is intended to identify only risk-bearing entities.

A ceding insurer can have unauthorized reinsurance, certified reinsurance and Reciprocal Jurisdiction reinsurance with the same reinsurer, based on when the contract became effective. It is important that the ceding insurer report all types correctly. The same reinsurer may be listed on the same Schedule S by the ceding insurer with an AIIN for unauthorized reinsurance, a CRIN for certified reinsurance, and a RJIN for Reciprocal Jurisdiction reinsurance.

### **Use of Federal Employer Identification Number**

The Federal Employer Identification Number (FEIN) must be reported for each U.S.-domiciled insurer and U.S. branch of an alien insurer. The FEIN should not be reported as the “ID Number” for other alien insurers even if the federal government has issued such a number.

### **Alien Insurer Identification Number (AIIN)**

In order to report transactions involving alien companies correctly, the appropriate Alien Insurer Identification Number (AIIN) must be included on Schedule F instead of the FEIN. The AIIN number is assigned by the NAIC and is listed in the NAIC *Listing of Companies*. If an alien company does not appear in that publication, contact the NAIC Financial Systems and Services Department, Company Demographics Analyst at [FDRCCREQ@NAIC.ORG](mailto:FDRCCREQ@NAIC.ORG) for numbers assigned since the last publication or for information on having a number assigned.

Newly assigned numbers are incorporated in revised editions of the NAIC *Listing of Companies*, which are available semi-annually. The NAIC also provides this information to annual statement software vendors for incorporation into the software.

### **Pools and Association Numbers**

In order to report transactions involving non-risk bearing pools or associations consisting of non-affiliated companies correctly, the company must include on Schedule F the appropriate Pool/Association Identification Number. These numbers are listed in the NAIC *Listing of Companies*. The NAIC Pool/Association Identification Number should be used instead of any FEIN that may have been assigned. If a pool or association does not appear in that publication, contact the NAIC Financial Systems and Services Department, Company Demographics Analyst at [FDRCCREQ@NAIC.ORG](mailto:FDRCCREQ@NAIC.ORG) for numbers assigned since the last publication or for information on having a number assigned.

Newly assigned numbers are incorporated in revised editions of the NAIC *Listing of Companies*, which are available semi-annually. The NAIC also provides this information to annual statement software vendors for incorporation into the software.

Alien pools and associations should be reported on Schedule F under the category “Other Non-U.S. Insurers” rather than under “Pools, Associations and Similar Facilities.” Pools and associations consisting of affiliated companies should be listed by individual company names rather than by pool or association identification.

### **Certified Reinsurer Identification Number (CRIN)**

In order to report transactions involving certified reinsurers correctly, the appropriate Certified Reinsurer Identification Number (CRIN) must be included on Schedule F instead of the FEIN, ~~or~~ Alien Insurer Identification Number (AIIN) or Reciprocal Jurisdiction Reinsurer Identification Number (RJIN). The CRIN is assigned by the NAIC and is listed in the NAIC *Listing of Companies*. If a certified reinsurer does not appear in that publication, contact the NAIC Financial Systems and Services Department, Company Demographics Analyst at [FDRCCREQ@NAIC.ORG](mailto:FDRCCREQ@NAIC.ORG) for numbers assigned since the last publication or for information on having a number assigned.

Newly assigned numbers are incorporated in revised editions of the NAIC *Listing of Companies*, which are available semi-annually. The NAIC also provides this information to annual statement software vendors for incorporation into the software.

**Reciprocal Jurisdiction Reinsurer Identification Number (RJIN)**

In order to report transactions involving alien companies correctly, the appropriate Reciprocal Jurisdiction Reinsurer Identification Number (RJIN) must be included on Schedule F instead of the FEIN. The RJIN number is assigned by the NAIC and is listed in the NAIC *Listing of Companies*. If an alien company does not appear in that publication, contact the NAIC Financial Systems and Services Department, Company Demographics Analyst at [FDRCREQ@NAIC.ORG](mailto:FDRCREQ@NAIC.ORG) for numbers assigned since the last publication or for information on having a number assigned.

Newly assigned numbers are incorporated in revised editions of the NAIC *Listing of Companies*, which are available semi-annually. The NAIC also provides this information to annual statement software vendors for incorporation into the software.

**NAIC Company Code**

Company codes are assigned by the NAIC and are listed in the NAIC *Listing of Companies*. The NAIC does not assign a company code to insurers domiciled outside of the U.S. or to non-risk bearing pools or associations. The “NAIC Company Code” field should be zero filled for those organizations. Non-risk bearing pools or associations are assigned a Pool/Association Identification Number. See the “Pool and Association Numbers” section above for details on assignment of Pool/Association Identification Numbers. Risk-bearing pools or associations are assigned a company code. If a reinsurer or reinsured has merged with another entity, report the company code of the surviving entity.

If a risk-bearing entity (e.g., risk-bearing pools or associations) does not appear in the NAIC *Listing of Companies*, contact the NAIC Financial Systems and Services Department, Company Demographics Analyst at [FDRCCREQ@NAIC.ORG](mailto:FDRCCREQ@NAIC.ORG) for numbers assigned since the last publication or for information on having a number assigned. Newly assigned company codes are incorporated in revised editions of the NAIC *Listing of Companies*, which are available semi-annually. The NAIC provides this information to annual statement software vendors for incorporation into the software.




**Detail Eliminated to Conserve Space**




### **Determination of Authorized Status**

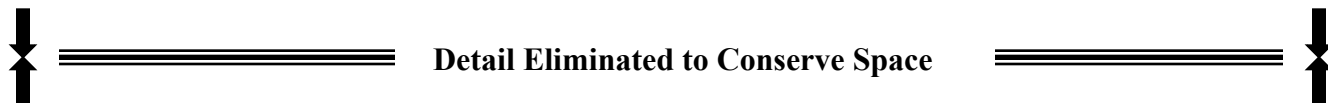
The determination of the authorized, reciprocal jurisdiction, unauthorized or certified status of an insurer or reinsurer listed in any part of Schedule F shall be based on the status of that insurer or reinsurer in the reporting company's state of domicile.



## SCHEDULE F – PART 1

### ASSUMED REINSURANCE

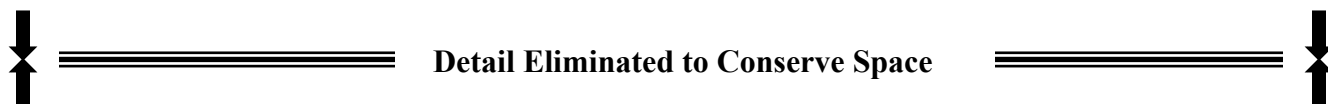
If a reporting entity has any detail lines reported for any of the following required groups, categories, or subcategories, it shall report the subtotal of the corresponding group, category, or subcategory, with the specified subtotal line appearing in the same manner and location as the pre-printed total or grand total line and number.



Column 1 – ID Number

Enter one of the following as appropriate for the entity being reported on the schedule. See the Schedule F General Instructions for more information on these identification numbers.

Federal Employer Identification Number	(FEIN)
Alien Insurer Identification Number	(AIIN)
<u>Reciprocal Jurisdiction Reinsurer Identification Number</u>	<u>(RJIN)</u>
Certified Reinsurer Identification Number	(CRIN)
Pool/Association Identification Number	



## SCHEDULE F – PART 2

### CEDED REINSURANCE

If a reporting entity has amounts reported for any of the following required groups, categories, or subcategories, it shall report the subtotal amount of the corresponding group, categories, or subcategory, with the specified subtotal line number appearing in the same manner and location as the pre-printed total line and number.

<u>Group or Category</u>	<u>Line Number</u>
Total Authorized	
Affiliates	
Affiliates – U.S. Intercompany Pooling .....	0199999
U.S. Non-Pool	
Captive .....	0299999
Other .....	0399999
Total .....	0499999
Other (Non-U.S.)	
Captive .....	0599999
Other .....	0699999
Total .....	0799999
Total Authorized – Affiliates .....	0899999
Other U.S. Unaffiliated Insurers .....	0999999

Pools	
Mandatory Pools* .....	1099999
Voluntary Pools* .....	1199999
Other Non-U.S. Insurers# .....	1299999
Protected Cells .....	1399999
Total Authorized Excluding Protected Cells (Sum of 0899999, 0999999, 1099999, 1199999 and 1299999) .....	1499999
Total Unauthorized	
Affiliates	
U.S. Intercompany Pooling .....	1599999
U.S. Non-Pool	
Captive .....	1699999
Other .....	1799999
Total .....	1899999
Other (Non-U.S.)	
Captive .....	1999999
Other .....	2099999
Total .....	2199999
Total Unauthorized – Affiliates .....	2299999
Other U.S. Unaffiliated Insurers .....	2399999
Pools	
Mandatory Pools* .....	2499999
Voluntary Pools* .....	2599999
Other Non-U.S. Insurers# .....	2699999
Protected Cells .....	2799999
Total Unauthorized Excluding Protected Cells (Sum of 2299999, 2399999, 2499999, 2599999 and 2699999) .....	2899999
Total Certified	
Affiliates	
U.S. Intercompany Pooling .....	2999999
U.S. Non-Pool	
Captive .....	3099999
Other .....	3199999
Total .....	3299999
Other (Non-U.S.)	
Captive .....	3399999
Other .....	3499999
Total .....	3599999
Total Certified – Affiliates .....	3699999
Other U.S. Unaffiliated Insurers .....	3799999
Pools	
Mandatory Pools* @ .....	3899999
Voluntary Pools* % .....	3999999
Other Non-U.S. Insurers# .....	4099999
Protected Cells .....	4199999
Total Certified Excluding Protected Cells (Sum of 3699999, 3799999, 3899999, 3999999 and 4099999) .....	4299999

## Affiliates

Total Authorized, <u>Reciprocal Jurisdiction</u> , Unauthorized and Certified Excluding Protected Cells (Sum of 1499999, 2899999, <u>4299999</u> and <u>42999995699999</u> ) .....	43999995799999
Total Protected Cells (Sum of 1399999, 2799999, <u>4199999</u> and <u>41999995599999</u> ) .....	44999995899999
Totals (Sum of <u>43999995799999</u> and <u>44999995899999</u> ) .....	99999999

# Alien Pools and Associations should be reported on Schedule F under the category “Other Non-U.S. Insurers.”

Enter one of the following as appropriate for the entity being reported on the schedule. See the Schedule F General Instructions for more information on these identification numbers.

Federal Employer Identification Number	(FEIN)
Alien Insurer Identification Number	(AIIN)
<u>Reciprocal Jurisdiction Reinsurer Identification Number</u>	<u>(RJIN)</u>
Certified Reinsurer Identification Number	(CRIN)
Pool/Association Identification Number	

### Detail Eliminated to Conserve Space

**SUPPLEMENTAL TERM AND UNIVERSAL LIFE INSURANCE REINSURANCE EXHIBIT**

**PART 1 – ALL CESSIONS OF TERM AND UNIVERSAL LIFE INSURANCE  
WITH SECONDARY GUARANTEES**



Column 2 – ID Number

Enter one of the following as appropriate for the assuming insurer reported on the schedule. See the Schedule S General Instructions for more information on these identification numbers.

Federal Employer Identification Number	(FEIN)
Alien Insurer Identification Number	(AIIN)
<u>Reciprocal Jurisdiction Reinsurer Identification Number</u>	<u>(RJIN)</u>
Certified Reinsurer Identification Number	(CRIN)



**SUPPLEMENTAL TERM AND UNIVERSAL LIFE INSURANCE REINSURANCE EXHIBIT**

**PART 2A – TRANSACTIONS SUBJECT TO PART 2 DISCLOSURE  
(GRANDFATHERED OR SPECIAL EXEMPTION)**

Column 1 – Cession ID

Enter a unique Cession ID for each line (01 – 99).

Column 2 – NAIC Company Code

Provide the NAIC code of the assuming insurer.

Column 3 – ID Number

Enter one of the following as appropriate for the assuming insurer being reported on the schedule. See the Schedule S General Instructions for more information on these identification numbers.

Federal Employer Identification Number	(FEIN)
Alien Insurer Identification Number	(AIIN)
<u>Reciprocal Jurisdiction Reinsurer Identification Number</u>	<u>(RJIN)</u>
Certified Reinsurer Identification Number	(CRIN)





**SUPPLEMENTAL TERM AND UNIVERSAL LIFE INSURANCE REINSURANCE EXHIBIT**

**PART 2B – TRANSACTIONS SUBJECT TO PART 2 DISCLOSURE**  
**(NON-GRANDFATHERED)**

Column 1 – Cession ID

Enter a unique Cession ID for each line (01 – 99).

To differentiate between cessions that contain risks subject to the provisions of AG48 and those that contain risks subject to the provisions of a state regulation equivalent to Model #787, append an A or B after the cession ID.

In the event that a cession contains risks subject to both the provisions of AG48 and the provisions of a state regulation equivalent to Model #787, the reporting of the cession shall be bi-furcated accordingly and listed on two distinct lines.

Use “A” for cessions that contain risks subject to the provisions of AG48.

Use “B” for cessions that contain risks subject to the provisions of a state regulation.

Column 2 – NAIC Company Code

Provide the NAIC code of the assuming insurer.

Column 3 – ID Number

Enter one of the following as appropriate for the assuming insurer being reported on the schedule. See the Schedule S General Instructions for more information on these identification numbers.

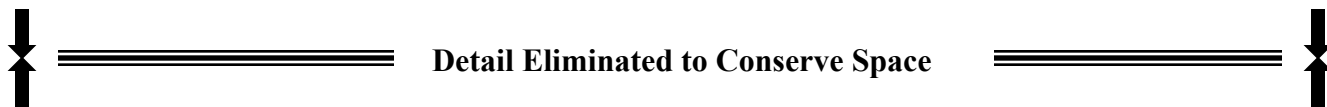
Federal Employer Identification Number	(FEIN)
Alien Insurer Identification Number	(AIIN)
<u>Reciprocal Jurisdiction Reinsurer Identification Number</u>	<u>(RJIN)</u>
Certified Reinsurer Identification Number	(CRIN)

**Detail Eliminated to Conserve Space**

## ANNUAL STATEMENT INSTRUCTIONS – PROPERTY AND TITLE

### NOTES TO FINANCIAL STATEMENTS

Notes to the Annual Statement are to be filed on March 1.



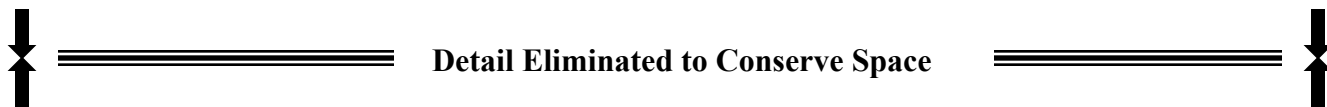
#### 23. Reinsurance

##### Instruction:

##### A. Unsecured Reinsurance Recoverables

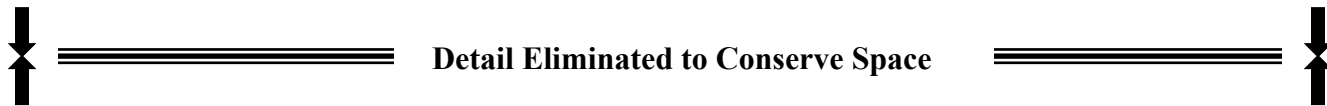
If the company has with any individual reinsurers (authorized, reciprocal jurisdiction, unauthorized or certified), an unsecured aggregate recoverable for losses, paid and unpaid including IBNR, loss adjustment expenses, and unearned premium that exceeds 3% of the company's policyholder surplus, list each individual reinsurer and the unsecured aggregate recoverable pertaining to that reinsurer. If the individual reinsurer is part of a group, list the individual reinsurers, each of its related group members having reinsurance with the reporting company, and the total unsecured aggregate recoverables for the entire group.

Include: The NAIC group code number, where appropriate, and the Federal Employer Identification Number for each individual company.



##### F. Retroactive Reinsurance

- (1) Provide the following information for all retroactive reinsurance agreements that transfer liabilities for losses that have already occurred and that will generate special surplus transactions:



- f. List the total Paid Loss/LAE amounts recoverable (for authorized, reciprocal jurisdiction, unauthorized and certified reinsurers), any amounts more than 90 days overdue (for authorized, reciprocal jurisdiction, unauthorized and certified reinsurers) and for amounts recoverable the collateral held (for unauthorized and certified reinsurers).

The insurer (assuming or ceding) shall assign a unique number to each retroactive reinsurance agreement and shall utilize this number for as long as the agreement exists. Do not report transactions utilizing deposit accounting in this note.

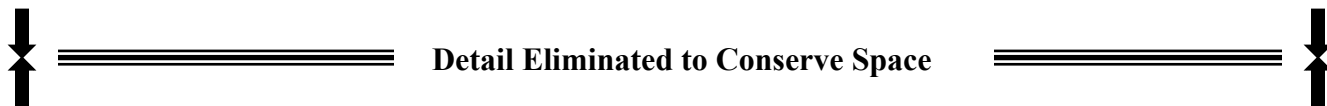


Illustration:

A. Unsecured Reinsurance Recoverables

The Company does not have an unsecured aggregate recoverable for losses, paid and unpaid including IBNR, loss adjustment expenses and unearned premium with any individual reinsurers, authorized or unauthorized, that exceeds 3% of the Company's policyholder surplus.

**Detail Eliminated to Conserve Space**

**THIS EXACT FORMAT MUST BE USED IN THE PREPARATION OF THIS NOTE FOR THE TABLE BELOW. REPORTING ENTITIES ARE NOT PRECLUDED FROM PROVIDING CLARIFYING DISCLOSURE BEFORE OR AFTER THIS ILLUSTRATION.**

F. Retroactive Reinsurance

(1)

Reported Company

**Detail Eliminated to Conserve Space**

- f. Total Paid Loss/LAE amounts recoverable (for authorized, reciprocal jurisdiction, unauthorized and certified reinsurers), any amounts more than 90 days overdue (for authorized, reciprocal jurisdiction, unauthorized and certified reinsurers), and for amounts recoverable the collateral held (for authorized, reciprocal jurisdiction, unauthorized and certified reinsurers) as respects amounts recoverable from authorized, reciprocal jurisdiction, unauthorized and certified reinsurers:

1. Authorized Reinsurers

<u>Company</u>	Total Paid/Loss/LAE <u>Recoverable</u>	Amounts Over 90 <u>Days Overdue</u>
	\$	\$
Total	\$	\$

2. Unauthorized Reinsurers

<u>Company</u>	Total Paid/Loss/LAE <u>Recoverable</u>	Amounts Over 90 <u>Days Overdue</u>	Collateral <u>Held</u>
		\$	\$
Total	\$	\$	\$

### 3. Certified Reinsurers

<u>Company</u>	<u>Total Paid/Loss/LAE Recoverable</u>	<u>Amounts Over 90 Days Overdue</u>	<u>Collateral Held</u>
_____	_____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
<b>Total</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>\$ _____</b>

### 4. Reciprocal Jurisdiction Reinsurers

<u>Company</u>	<u>Total Paid/Loss/LAE Recoverable</u>	<u>Amounts Over 90 Days Overdue</u>	<u>Collateral Held</u>
_____	_____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
<b>Total</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>\$ _____</b>

**Detail Eliminated to Conserve Space**

**SCHEDULE Y**

**PART 1A – DETAIL OF INSURANCE HOLDING COMPANY SYSTEM**

All insurer and reporting entity members of the holding company system shall prepare a schedule for inclusion in each of the individual annual statements that is common for the group with the exception of Column 10, Relationship to Reporting Entity.



**Detail Eliminated to Conserve Space**

Column 4 – ID Number

Enter one of the following as appropriate for the entity being reported on the schedule. See the Schedule F (Property and Title) or Schedule S (Life, Health and Fraternal) General Instructions for more information on these identification numbers.

Federal Employer Identification Number	(FEIN)
Alien Insurer Identification Number	(AIIN) *
<u>Reciprocal Jurisdiction Reinsurer Identification Number</u>	<u>(RJIN) *</u>
Certified Reinsurer Identification Number	(CRIN) *

\* RJIN, AIINs or CRINs are only reported if the entity in Column 8 is a reinsurer that has had an RJIN, AIIN or CRIN number assigned or should have one assigned due to transactions being reported on Schedule F (Property and Title) or Schedule S (Life, Health and Fraternal) of another entity regardless of whether the entity in Column 8 is part of reporting entity's group.

If not applicable for the entity in Column 8, leave blank.



**Detail Eliminated to Conserve Space**

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

SCHEDULE Y

PART 2 – SUMMARY OF INSURER’S TRANSACTIONS WITH ANY AFFILIATES

This schedule was designed to provide an overview of transactions among insurance holding company system members. It is intended to demonstrate the scope and direction of major fund and/or surplus flows throughout the system. This schedule should be prepared on an accrual basis.

=====  
Detail Eliminated to Conserve Space  
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Column 2 – ID Number

Enter one of the following as appropriate for the entity being reported on the schedule. See the Schedule F (Property and Title) or Schedule S (Life, Health and Fraternal) General Instructions for more information on these identification numbers.

Federal Employer Identification Number (FEIN)  
Alien Insurer Identification Number (AIIN) \*  
Reciprocal Jurisdiction Reinsurer Identification Number (RJIN) \*  
Certified Reinsurer Identification Number (CRIN) \*

\* RJIN, AIIN or CRIN numbers are only reported if the entity in Column 3 is a reinsurer that has had an RJIN, AIIN or CRIN number assigned or should have one assigned due to transactions being reported on Schedule F (Property and Title) or Schedule S (Life, Health and Fraternal) of another entity regardless of whether the entity in Column 3 is part of reporting entity’s group or not.

If not applicable for the entity in Column 3, leave blank.

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Detail Eliminated to Conserve Space  
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**SCHEDULE D – PART 6 – SECTION 1**

**VALUATION OF SHARES OF SUBSIDIARY, CONTROLLED OR AFFILIATED COMPANIES**

If a reporting entity has any common stock or preferred stock reported for any of the following required categories or subcategories, it shall report the subtotal amount of the corresponding category or subcategory, with the specified subtotal line number appearing in the same manner and location as the pre-printed total or grand total line and number:

**Detail Eliminated to Conserve Space**

Column 5 – ID Number

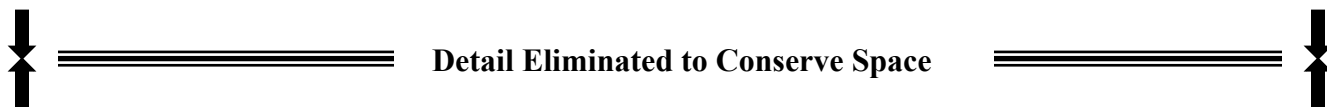
Enter one of the following as appropriate for the entity being reported on the schedule. See the Schedule F (Property and Title) or Schedule S (Life, Health and Fraternal) General Instructions for more information on these identification numbers.

Federal Employer Identification Number	(FEIN)
Alien Insurer Identification Number	(AIIN) *
<u>Reciprocal Jurisdiction Reinsurer Identification Number</u>	<u>(RJIN) *</u>
Certified Reinsurer Identification Number	(CRIN) *

\* RJIN, AIINs or CRINs are only reported if the entity is a reinsurer that has had an RJIN, AIIN or CRIN number assigned or should have one assigned due to transactions being reported on Schedule F (Property and Title) or Schedule S (Life, Health and Fraternal) of another reporting entity.

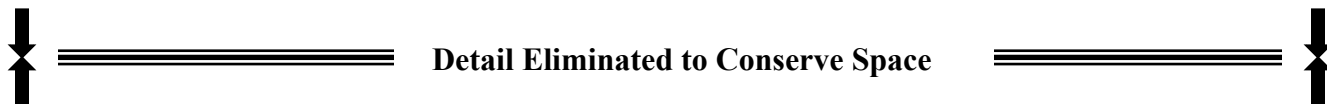
If not applicable for the entity, leave blank.

**Detail Eliminated to Conserve Space**

**TRUSTEED SURPLUS STATEMENT****Detail Eliminated to Conserve Space****Page 3**

Line 1 – Total Liabilities

Should agree with the amount reported on Page 3, Line 28 of the quarterly statement.

**Detail Eliminated to Conserve Space**

Line 4 – Amounts Recoverable From Reinsurers

Line 4.1 – Authorized Companies

Include: Any reinsurance recoverable on paid losses from authorized companies that are included in the asset on Page 2, Line 16.1, Column 3 of the quarterly statement.

Line 4.2 – Unauthorized Companies

Include: Any reinsurance recoverables on paid losses from unauthorized companies that are included in the asset on Page 2, Line 16.1, Column 3 of the quarterly statement.

Line 4.3 – Certified Companies

Include: Any reinsurance recoverable on paid losses from certified companies that are included in the asset on Page 2, Line 16.1, Column 3 of the quarterly statement.

Line 4.4 – Reciprocal Jurisdiction Companies

Include: Any reinsurance recoverable on paid losses from Reciprocal Jurisdiction companies that are included in the asset on Page 2, Line 16.1, Column 3 of the quarterly statement.

**Detail Eliminated to Conserve Space**



**TRUSTEED SURPLUS STATEMENT**

**Detail Eliminated to Conserve Space**

**Page 3**

Line 1      –      Total Liabilities

Should agree with the amount reported on Page 3, Line 28 of the quarterly statement.

**Detail Eliminated to Conserve Space**

Line 7      –      Reinsurance Recoverable on Paid Losses and Loss Adjustment Expenses

Line 7.1   –   Authorized Companies

Include:      Any reinsurance recoverables on paid losses and loss adjustment expenses from authorized companies that are included in the asset on Page 2, Line 16.1, Column 3 of the quarterly statement.

Line 7.2   –   Unauthorized Companies

Include:      Any reinsurance recoverables on paid losses and loss adjustment expenses from unauthorized companies that are included in the asset on Page 2, Line 16.1, Column 3 of the quarterly statement.

Line 7.3   –   Certified Companies

Include:      Any reinsurance recoverables on paid losses and loss adjustment expenses from certified companies that are included in the asset on Page 2, Line 16.1, Column 3 of the quarterly statement.

Line 7.4   –   Reciprocal Jurisdiction Companies

Include:      Any reinsurance recoverables on paid losses and loss adjustment expenses from reciprocal jurisdiction companies that are included in the asset on Page 2, Line 16.1, Column 3 of the quarterly statement.

**Detail Eliminated to Conserve Space**

**SCHEDULE S – CEDED REINSURANCE**

**SHOWING ALL NEW REINSURANCE TREATIES – CURRENT YEAR TO DATE**



**Detail Eliminated to Conserve Space**

Column 1 – NAIC Company Code

Company codes are assigned by the NAIC and are listed in the NAIC *Listing of Companies*. The NAIC does not assign a company code to insurers domiciled outside of the U.S. or to non-risk bearing pools or associations. The “NAIC Company Code” field should be zero-filled for those organizations. Non-risk bearing pools or associations are assigned a Pool/Association Identification Number. See the instruction for Column 2 for details on assignment of Pool/Association Identification Numbers. Risk bearing pools or associations are assigned a company code. If a reinsurer or reinsured has merged with another entity, report the company code of the surviving entity.

If a risk bearing entity (e.g., risk bearing pools or associations) does not appear in the NAIC *Listing of Companies*, contact the NAIC Financial Systems and Services Department, Company Demographics Analyst at [FDRCCREQ@NAIC.ORG](mailto:FDRCCREQ@NAIC.ORG) for numbers assigned since the last publication or information on having a number assigned. Newly assigned company codes are incorporated in revised editions of the NAIC *Listing of Companies*, which are available semi-annually. The NAIC provides this information to annual statement software vendors for incorporation into the software.

Column 2 – ID Number

Enter one of the following as appropriate for the entity being reported on the schedule. See the Schedule S General Instructions in the annual statement instructions for more information on these identification numbers.

Federal Employer Identification Number	(FEIN)
Alien Insurer Identification Number	(AIIN)
<u>Reciprocal Jurisdiction Reinsurer Identification Number</u>	<u>(RJIN)</u>
Certified Reinsurer Identification Number	(CRIN)
Pool/Association Identification Number	

**Federal ID Number (FEIN)**

The Federal Employer Identification Number (FEIN) must be reported for each U.S.-domiciled insurer and U.S. branch of an alien insurer. The FEIN should not be reported as the “Federal ID Number” for other alien insurers even if the federal government has issued such a number.

**Alien Insurer Identification Number (AIIN)**

In order to report transactions involving alien companies correctly, the appropriate Alien Insurer Identification Number (AIIN) must be included on Schedule S instead of the FEIN. The AIIN number is assigned by the NAIC and is listed in the NAIC *Listing of Companies*. If an alien company does not appear in that publication, contact the NAIC Financial Systems and Services Department, Company Demographics Analyst at [FDRCCREQ@NAIC.ORG](mailto:FDRCCREQ@NAIC.ORG) for numbers assigned since the last publication or information on having a number assigned.

Newly assigned numbers are incorporated in revised editions of the NAIC *Listing of Companies*, which are available semiannually. The NAIC provides this information to annual statement software vendors for incorporation into the software.

### Pool and Association Numbers

In order to report transactions involving non-risk bearing pools or associations consisting of non-affiliated companies correctly, the company must include on Schedule S the appropriate Pool/Association Identification Number. These numbers are listed in the NAIC *Listing of Companies*. The Pool/Association Identification Number should be used instead of any FEIN that may have been assigned. If a pool or association does not appear in that publication, contact the NAIC Financial Systems and Services Department, Company Demographics Analyst at [FDRCCREQ@NAIC.ORG](mailto:FDRCCREQ@NAIC.ORG) for numbers assigned since the last publication or information on having a number assigned.

Newly assigned numbers are incorporated in revised editions of the NAIC *Listing of Companies*, which are available semiannually. The NAIC provides this information to annual statement software vendors for incorporation into the software.

### Certified Reinsurer Identification Number (CRIN)

In order to report transactions involving certified reinsurers correctly, the appropriate Certified Reinsurer Identification Number (CRIN) must be included on Schedule S instead of the FEIN, ~~or~~ Alien Insurer Identification Number (AIIN) or Reciprocal Jurisdiction Reinsurer Identification Number (RJIN). The CRIN is assigned by the NAIC and is listed in the NAIC *Listing of Companies*. If a certified reinsurer does not appear in that publication, contact the NAIC Financial Systems and Services Department, Company Demographics Analyst at [FDRCCREQ@NAIC.ORG](mailto:FDRCCREQ@NAIC.ORG) for numbers assigned since the last publication or information on having a number assigned.

Newly assigned numbers are incorporated in revised editions of the NAIC *Listing of Companies*, which are available semi-annually. The NAIC also provides this information to annual statement software vendors for incorporation into the software.

### Reciprocal Jurisdiction Reinsurer Identification Number (RJIN)

In order to report transactions involving alien companies correctly, the appropriate Reciprocal Jurisdiction Reinsurer Identification Number (RJIN) must be included on Schedule S instead of the FEIN. The RJIN number is assigned by the NAIC and is listed in the NAIC Listing of Companies. If an alien company does not appear in that publication, contact the NAIC Financial Systems and Services Department, Company Demographics Analyst at [FDRCCREQ@NAIC.ORG](mailto:FDRCCREQ@NAIC.ORG) for numbers assigned since the last publication or for information on having a number assigned.

Newly assigned numbers are incorporated in revised editions of the NAIC Listing of Companies, which are available semi-annually. The NAIC also provides this information to annual statement software vendors for incorporation into the software.

	Detail Eliminated to Conserve Space	
Column 7	–	Type of Reinsurer

The determination of the authorized, certified or unauthorized status of an insurer or reinsurer shall be based on the status of that insurer or reinsurer in the reporting company's state of domicile.

Enter "Authorized" "Reciprocal Jurisdiction" "Certified" or "Unauthorized" to indicate the type of reinsurer.

	Detail Eliminated to Conserve Space	
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**SCHEDULE F – CEDED REINSURANCE**

**SHOWING ALL NEW REINSURERS – CURRENT YEAR TO DATE**



**Detail Eliminated to Conserve Space**

Column 1 – NAIC Company Code

Company codes are assigned by the NAIC and are listed in the NAIC *Listing of Companies*. The NAIC does not assign a company code to insurers domiciled outside of the U.S. or to non-risk bearing pools or associations. The “NAIC Company Code” field should be zero-filled for those organizations. Non-risk bearing pools or associations are assigned a Pool/Association Identification Number. See the instruction for Column 2 for details on assignment of Pool/Association Identification Numbers. Risk bearing pools or associations are assigned a company code. If a reinsurer or reinsured has merged with another entity, report the company code of the surviving entity.

If a risk bearing entity (e.g., risk bearing pools or associations) does not appear in the NAIC *Listing of Companies*, contact the NAIC Financial Systems and Services Department, Company Demographics Analyst at [FDRCCREQ@NAIC.ORG](mailto:FDRCCREQ@NAIC.ORG) for numbers assigned since the last publication or information on having a number assigned. Newly assigned company codes are incorporated in revised editions of the NAIC *Listing of Companies*, which are available semi-annually. The NAIC provides this information to annual statement software vendors for incorporation into the software.

Column 2 – ID Number

Enter one of the following as appropriate for the entity being reported on the schedule. See the Schedule F General Instructions in the annual statement instructions for more information on these identification numbers.

Federal Employer Identification Number	(FEIN)
Alien Insurer Identification Number	(AIIN)
<u>Reciprocal Jurisdiction Reinsurer Identification Number</u>	<u>(RJIN)</u>
Certified Reinsurer Identification Number	(CRIN)
Pool/Association Identification Number	

**Federal ID Number (FEIN)**

The Federal Employer Identification Number (FEIN) must be reported for each U.S.-domiciled insurer and U.S. branch of an alien insurer. The FEIN should not be reported as the “ID Number” for other alien insurers even if the federal government has issued such a number.

**Alien Insurer Identification Number (AIIN)**

In order to report transactions involving alien companies correctly, the appropriate Alien Insurer Identification Number (AIIN) must be included on Schedule F instead of the FEIN. The AIIN number is assigned by the NAIC and is listed in the *Listing of Companies*. If an alien company does not appear in that publication, contact the NAIC Financial Systems and Services Department, Company Demographics Analyst at [FDRCCREQ@NAIC.ORG](mailto:FDRCCREQ@NAIC.ORG) for numbers assigned since the last publication or information on having a number assigned.

Newly assigned numbers are incorporated in revised editions of the NAIC *Listing of Companies*, which are available semiannually. The NAIC provides this information to annual statement software vendors for incorporation into the software.

### Pool and Association Numbers

In order to report transactions involving non-risk bearing pools or associations consisting of non-affiliated companies correctly, the company must include on Schedule F the appropriate Pool/Association Identification Number. These numbers are listed in the NAIC *Listing of Companies*. The Pool/Association Identification Number should be used instead of any FEIN that may have been assigned. If a pool or association does not appear in that publication, contact the NAIC Financial Systems and Services Department, Company Demographics Analyst at [FDRCCREQ@NAIC.ORG](mailto:FDRCCREQ@NAIC.ORG) for numbers assigned since the last publication or information on having a number assigned.

Newly assigned numbers are incorporated in revised editions of the NAIC *Listing of Companies*, which are available semiannually. The NAIC provides this information to annual statement software vendors for incorporation into the software.

### Certified Reinsurer Identification Number (CRIN)

In order to report transactions involving certified reinsurers correctly, the appropriate Certified Reinsurer Identification Number (CRIN) must be included on Schedule F instead ~~of~~ the FEIN or Alien Insurer Identification Number (AIIN) or Reciprocal Jurisdiction Reinsurer Identification Number (RJIN). The CRIN is assigned by the NAIC and is listed in the NAIC *Listing of Companies*. If a certified reinsurer does not appear in that publication, contact the NAIC Financial Systems and Services Department, Company Demographics Analyst at [FDRCCREQ@NAIC.ORG](mailto:FDRCCREQ@NAIC.ORG) for numbers assigned since the last publication or information on having a number assigned.

Newly assigned numbers are incorporated in revised editions of the NAIC *Listing of Companies*, which are available semi-annually. The NAIC also provides this information to annual statement software vendors for incorporation into the software.

### Reciprocal Jurisdiction Reinsurer Identification Number (RJIN)

In order to report transactions involving alien companies correctly, the appropriate Reciprocal Jurisdiction Reinsurer Identification Number (RJIN) must be included on Schedule S instead of the FEIN. The RJIN number is assigned by the NAIC and is listed in the NAIC *Listing of Companies*. If an alien company does not appear in that publication, contact the NAIC Financial Systems and Services Department, Company Demographics Analyst at [FDRCCREQ@NAIC.ORG](mailto:FDRCCREQ@NAIC.ORG) for numbers assigned since the last publication or for information on having a number assigned.

Newly assigned numbers are incorporated in revised editions of the NAIC *Listing of Companies*, which are available semi-annually. The NAIC also provides this information to annual statement software vendors for incorporation into the software.



Column 5      –      Type of Reinsurer

The determination of the authorized, certified or unauthorized status of an insurer or reinsurer shall be based on the status of that insurer or reinsurer in the reporting company's state of domicile.

Enter "Authorized" "Reciprocal Jurisdiction" "Certified" or "Unauthorized" to indicate the type of reinsurer.



**ANNUAL STATEMENT BLANK – PROPERTY****SCHEDULE F – PART 3 (Continued)**

Ceded Reinsurance as of December 31, Current Year (\$000 Omitted)  
(Total Provision for Reinsurance)

[illegible]

ANNUAL STATEMENT BLANK – TITLE

**OPERATIONS AND INVESTMENT EXHIBIT**  
**PART 2B – UNPAID LOSSES AND LOSS ADJUSTMENT EXPENSES**

	1 Direct Operations	Agency Operations		4 Total Current Year (Cols. 1+2+3)	5 Total Prior Year
		2 Non-Affiliated Agency Operations	3 Affiliated Agency Operations		
1. Loss and allocated LAE reserve for title and other losses of which notice has been received:					
1.1 Direct (Schedule P, Part 1, Line 12, Col. 17) .....	.....	.....	.....	.....	.....
1.2 Reinsurance assumed (Schedule P, Part 1, Line 12, Col. 18) .....	.....	.....	.....	.....	.....
2. Deduct reinsurance recoverable <del>from authorized, unauthorized and certified companies</del> (Schedule P, Part 1, Line 12, Col. 19) .....	.....	.....	.....	.....	.....
3. Known claims reserve net of reinsurance (Line 1.1 plus Line 1.2 minus Line 2).....	.....	.....	.....	.....	.....
4. Incurred But Not Reported:					
4.1 Direct (Schedule P, Part 1, Line 12, Col. 20) .....	.....	.....	.....	.....	.....
4.2 Reinsurance assumed (Schedule P, Part 1, Line 12, Col. 21) .....	.....	.....	.....	.....	.....
4.3 Reinsurance ceded (Schedule P, Part 1, Line 12, Col. 22).....	.....	.....	.....	.....	.....
4.4 Net incurred but not reported (Line 4.1 plus Line 4.2 minus Line 4.3) .....	.....	.....	.....	.....	.....
5. Unallocated LAE reserve (Schedule P, Part 1, Line 12, Col. 23).....	.....	.....	.....	.....	.....
6. Less discount for time value of money, if allowed (Schedule P, Part 1, Line 12, Col. 33).....	XXX	XXX	XXX	.....	.....
7. Total Schedule P reserves (Lines 3 + 4.4 + 5 - 6) (Schedule P, Part 1, Line 12, Col. 34).....	XXX	XXX	XXX	.....	.....
8. Statutory premium reserve at year end (Part 1B, Line 2.6) .....	XXX	XXX	XXX	.....	.....
9. Aggregate of other reserves required by law (Page 3, Line 3) .....	XXX	XXX	XXX	.....	.....
10. Supplemental reserve (a) (Lines 7 - (3 + 8 + 9)) .....	XXX	XXX	XXX	.....	.....

(a) If the sum of Lines 3 + 8 + 9 is greater than Line 7, place a "0" in this Line.

## ANNUAL AND QUARTERLY STATEMENT BLANK – LIFE/FRATERNAL

**TRUSTEED SURPLUS STATEMENT**  
**LIABILITIES AND TRUSTEED SURPLUS**

1 Current Quarter	
1. Total Liabilities.....	
ADDITIONS TO LIABILITIES:	
2. Aggregate write-ins for additions to liabilities.....	
3. Total (Lines 1 + 2).....	
DEDUCTIONS FROM LIABILITIES:	
4. Amounts Recoverable From Reinsurers:	
4.1 Authorized Companies.....	
4.2 Unauthorized Companies.....	
4.3 Certified Companies.....	
4.4 Reciprocal Jurisdiction Companies.....	
5. Special State Deposits, not exceeding net liabilities carried:	
5.1 Special State Deposits (submit schedule).....	
5.2 Accrued interest on special state deposits.....	
6. Life insurance premiums and annuity considerations deferred and uncollected.....	
7. Accident and health premiums due and unpaid.....	
8. Contract loans and premium notes:	
8.1 Contract loans not exceeding reserves carried on such policies.....	
8.2 Premium notes.....	
8.3 Interest due and accrued on contract loans and premium notes.....	
9. Aggregate write-ins for other deductions from liabilities.....	
10. Total Deductions (Lines 4.1 thru 9).....	
11. Total Adjusted Liabilities (Line 3 minus Line 10).....	
12. Trusteed Surplus.....	
13. Total.....	
<b>DETAILS OF WRITE-INS</b>	
0201. ....	
0202. ....	
0203. ....	
0298. Summary of remaining write-ins for Line 2 from overflow page.....	
0299. Totals (Lines 0201 thru 0203 plus 0298) (Line 2 above)	
0901. ....	
0902. ....	
0903. ....	
0998. Summary of remaining write-ins for Line 9 from overflow page.....	
0999. Totals (Lines 0901 thru 0903 plus 0998) (Line 9 above)	

## INTERROGATORIES:

1.1 Have there been any changes made to any of the trust indentures during the period? Yes [ ] No [ ]

1.2 If yes, has the domiciliary or entry state approved the change? Yes [ ] No [ ]



## ANNUAL AND QUARTERLY STATEMENT BLANK – PROPERTY

**TRUSTEED SURPLUS STATEMENT**  
**LIABILITIES AND TRUSTEED SURPLUS**

		1 Current Quarter
1.	Total Liabilities.....	
<b>ADDITIONS TO LIABILITIES:</b>		
2.	Ceded Reinsurance Balances Payable.....	
3.	Agents' Credit Balances.....	
4.	Aggregate Write-ins For Other Additions to Liabilities .....	
5.	Total Additions (Lines 2 + 3 + 4).....	
6.	Total (Lines 1 + 5).....	
<b>DEDUCTIONS FROM LIABILITIES:</b>		
7.	Reinsurance Recoverable on Paid Losses and Loss Adjustment Expenses:	
7.1	Authorized Companies.....	
7.2	Unauthorized Companies .....	
7.3	Certified Companies.....	
7.4	<u>Reciprocal Jurisdiction Companies.....</u>	
8.	Special State Deposits, not exceeding net liabilities carried in this statement on business in each respective state:	
8.1	Special State Deposits (submit schedule) .....	
8.2	Accrued interest on Special State Deposits.....	
9.	Agents' balances or uncollected premiums not more than ninety days past due, not exceeding unearned premium reserves carried thereon .....	
10.	Unpaid Reinsurance Premiums Receivable, not exceeding losses and loss adjustment expenses due to reinsured:	
10.1	Authorized Companies.....	
10.2	Unauthorized Companies .....	
11.	Aggregate write-ins for other deductions from liabilities .....	
12.	Total Deductions (Lines 7 thru 11) .....	
13.	Total Adjusted Liabilities (Line 6 minus Line 12).....	
14.	Trusteed Surplus .....	
15.	Total .....	
<b>DETAILS OF WRITE-INS</b>		
0401.	.....	
0402.	.....	
0403.	.....	
0498.	Summary of remaining write-ins for Line 4 from overflow page.....	
0499.	Totals (Lines 0401 thru 0403 plus 0498) (Line 4 above)	
1101.	.....	
1102.	.....	
1103.	.....	
1198.	Summary of remaining write-ins for Line 11 from overflow page.....	
1199.	Totals (Lines 1101 thru 1103 plus 1198) (Line 11 above)	

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