

**Blanks (E) Working Group
Editorial Revisions to the Blanks and Instructions
Effective 2021 Reporting**

Statement Type:

H = Health; L/F = Life/Fraternal Combined; P/C = Property/Casualty; SA = Separate Accounts; T = Title

Effective	Table Name	Description	Statement Type	Filing Type
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Adopted 3/16/2021

2021	Schedule BA, Part 2	<p>CHANGE TO INSTRUCTION</p> <p>Make the following edits to the Column 6 instructions to clarify lines where NAIC Designation, NAIC Designation Modifier and SVO Administrative Symbol are made.</p> <p>Column 6 – NAIC Designation, NAIC Designation Modifier and SVO Administrative Symbol</p> <p>This column must be completed for those investments included on Lines 0799999, 0899999, 1599999, 1699999 and 164599999. <u>For all other lines the column may be completed if the investment has an NAIC Designation received from the SVO or from an NAIC CRP.</u></p> <p>For Schedule BA the investments noted above with the underlying characteristics of a bond or a preferred stock instrument, insert the appropriate combination of the NAIC Designation (1 through 6), NAIC Designation Modifier (A through G) and SVO Administrative Symbol. The list of valid SVO Administrative Symbols is shown below.</p> <p style="text-align: center;">*****Detail Eliminated to Conserve Space*****</p> <p>NAIC Designation Modifier:</p> <p>The NAIC Designation Modifier should only be used for securities reported on the lines below if eligible to receive one, as defined in the <i>Purposes and Procedures Manual of the NAIC Investment Analysis Office (P&P Manual)</i>; otherwise, the field should be left blank.</p> <ul style="list-style-type: none"> • Underlying Characteristics of Bonds ————— Lines 0799999 through 0899999 • Underlying Characteristics of Preferred Stocks ————— Lines 1599999 	H, L/F, P/C, T	Quarterly
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Effective	Table Name	Description	Statement Type	Filing Type
		<p style="text-align: center;">through 1699999</p> <p>As defined in the P&P Manual, there is not an NAIC Designation Modifier for investments reporting an NAIC Designation 6, therefore, the NAIC Designation Modifier field should be left blank.</p> <p>Refer to the P&P Manual for the application of these modifiers.</p> <p>SVO Administrative Symbol:</p> <p style="text-align: center;">*****Detail Eliminated to Conserve Space*****</p> <p>The NAIC designation NAIC Designation Modifier and SVO Administrative Symbol field should be left blank for those Schedule BA investments that have not been assigned an NAIC designation by the Securities Valuation Office (SVO) pursuant to the policies in the <i>Purposes and Procedures Manual of the NAIC Investment Analysis Office</i>.</p> <p>The NAIC Designation Category is the combination of NAIC Designation and NAIC Designation Modifier. Valid combinations of NAIC Designation and NAIC Designation Modifier for NAIC Designation Category are shown below:</p>		
2021	Life, Health and Annuity Guaranty Association Assessable Premium Exhibit – Parts 1	<p>CHANGE TO BLANK</p> <p>Put XXX in Columns 1 and 3 for line 4.99 and modify the section header between Line 5 and Line 6 as shown below.</p> <p>DEVELOPMENT OF AMOUNTS INCLUDED IN LINES 1 THROUGH 5 THAT SHOULD BE DEDUCTED IN DETERMINING THE BASE <u>PRIOR TO ADDITIONAL ADJUSTMENTS IN PART 2</u></p> <p>Do not include any amounts more than once in Lines 6 through 9</p>	H, L/F, P/C	Annual

Effective	Table Name	Description	Statement Type	Filing Type
2021	Life, Health and Annuity Guaranty Association Assessable Premium Exhibit – Part 2	<p>CHANGE TO BLANK</p> <p>Made Premium plural in column headers 1 and 3 to agree with Part 1.</p> <p>Life Insurance Premiums Accident & Health Premiums</p>	H, L/F, P/C	Annual
2021	Life, Health and Annuity Guaranty Association Assessable Premium Exhibit – Parts 1	<p>CHANGE TO INSTRUCTION</p> <p>Modify the instruction from Part 1 as shown below.</p> <p>Development of Amounts Included in Lines 1 Through 5 That Should Be Deducted in Determining the Gross Premium Base Prior to Additional Adjustments in Part 2</p>	H, L/F, P/C	Annual
2021	Notes to Financial Statements	<p>CHANGE TO INSTRUCTION</p> <p>Modify the instruction for Note 100 as shown below. Modify the illustration for Not 100 to replace the column header “Reported Value” with “Amount of Guarantee Recognized Under SSAP No. 5R”.</p> <ul style="list-style-type: none"> The SCA or SSAP No. 48 entity’s reported value <u>The amount of the recognized guarantee under SSAP No. 5R.</u> 	H, L/F, P/C, T	Annual
2021	Schedule BA, Part 1	<p>CHANGE TO INSTRUCTION</p> <p>Make the following edits to the Column 7 instructions to clarify lines where NAIC Designation, NAIC Designation Modifier and SVO Administrative Symbol are made.</p> <p>Column 7 – NAIC Designation, NAIC Designation Modifier and SVO Administrative Symbol</p> <p>This column must be completed for those investments included on Lines 0799999, 0899999, 1599999, 1699999 and 164599999. <u>For all other lines the column may be completed if the investment has an NAIC Designation received from the SVO or from an NAIC CRP.</u></p> <p>For Schedule BA the investments noted above with the underlying characteristics of a bond or a preferred stock instrument, insert the appropriate combination of the NAIC Designation (1 through 6), NAIC Designation Modifier (A through G) and SVO Administrative Symbol. The list of valid SVO Administrative Symbols is shown below.</p> <p>*****Detail Eliminated to Conserve Space*****</p>	H, L/F, P/C, T	Annual

Effective	Table Name	Description	Statement Type	Filing Type
		<p>NAIC Designation Modifier:</p> <p>The NAIC Designation Modifier should only be used for securities reported on the lines below if eligible to receive one, as defined in the <i>Purposes and Procedures Manual of the NAIC Investment Analysis Office</i> (P&P Manual), otherwise, the field should be left blank.</p> <ul style="list-style-type: none"> • Underlying Characteristics of Bonds ————— Lines 0799999 through 0899999 • Underlying Characteristics of Preferred Stocks ————— Lines 1599999 through 1699999 <p>As defined in the P&P Manual, there is not an NAIC Designation Modifier for investments reporting an NAIC Designation 6, therefore, the NAIC Designation Modifier field should be left blank.</p> <p>Refer to the P&P Manual for the application of these modifiers.</p> <p>SVO Administrative Symbol:</p> <p>*****Detail Eliminated to Conserve Space*****</p> <p>The NAIC designation NAIC Designation Modifier and SVO Administrative Symbol field should be left blank for those Schedule BA investments that have not been assigned an NAIC designation by the Securities Valuation Office (SVO) pursuant to the policies in the <i>Purposes and Procedures Manual of the NAIC Investment Analysis Office</i>.</p> <p>The NAIC Designation Category is the combination of NAIC Designation and NAIC Designation Modifier. Valid combinations of NAIC Designation and NAIC Designation Modifier for NAIC Designation Category are shown below:</p>		

Effective	Table Name	Description	Statement Type	Filing Type
2021	Analysis of Operations by Lines of Business – Individual Life Insurance	<p>CHANGE TO INSTRUCTION</p> <p>The instruction for Column 5 is in conflict with adopted guidance for the Valuation Manual for PBR and the VM-20 Supplement. The change below removes that conflict.</p> <p>Column 5 – Indexed Life</p> <p style="padding-left: 40px;">Exclude<u>Include</u>: Indexed universal life with secondary guarantees.</p> <p>Column 7 – Universal Life with Secondary Guarantees</p> <p style="padding-left: 40px;"><u>Include</u>: Indexed universal life with secondary guarantees.</p>	L/F	Annual
2021	Schedule D, Part 1	<p>CHANGE TO INSTRUCTION</p> <p>Make the following addition to the instructions to Columns 27 and 28.</p> <p>Column 27 – Call Date</p> <p style="padding-left: 40px;">Report the call date used to calculate the Effective Date of Maturity. If call date does not affect the Effective Date of Maturity field but exists, report the <u>next</u> call date. If there is no call date, leave blank.</p> <p>Column 28 – Call Price</p> <p style="padding-left: 40px;">Report the call price used to calculate the Effective Date of Maturity. If call price does not affect the Effective Date of Maturity field but exists, report the <u>next</u> call price. If there is no call price, leave blank.</p>	H, L/F, P/C, T	Annual

Effective	Table Name	Description	Statement Type	Filing Type
2021	Schedule Y, Part 1A	<p>CHANGE TO BLANK</p> <p>Change Column 15 header description as shown below.</p> <p>Is an SCA Filing Required? (<u>Yes</u>/No)</p>	H, L/F, P/C, T	Annual
2021	Schedule Y, Part 1A	<p>CHANGE TO INSTRUCTION</p> <p>Change Column 15 instructions as shown below.</p> <p>Column 15 – Is an SCA Filing Required? (<u>Yes</u>/No)</p> <p>Answer Yes-(Y) or No-(N) if an SCA (Subsidiary, Controlled and Affiliated) SUB 1 (initial) or SUB 2 (annual) filing with the NAIC is required per <i>SSAP No. 97—Investments in Subsidiary, Controlled and Affiliated Entities</i> for the entity in Column 8.</p>	H, L/F, P/C, T	Annual
2021	Analysis of Operations by Lines of Business – Summary	<p>CHANGE TO INSTRUCTION</p> <p>Remove the crosscheck below. The count for group policies on the Life Insurance (state page) is policies not certificates as should be reported on the Analysis of Operations by Lines of Business – Summary page.</p> <p>Line 34 – Policies/Certificates in Force End of Year</p> <p>The number provided should be count of direct written policies/certificates in force at the end of the year.</p> <p>The sum of Columns 2 and 3 should equal Line 23, Column 9 of Life Insurance (state page):</p>	L/F	Annual

Effective	Table Name	Description	Statement Type	Filing Type
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Adopted 12/16/2020

2021	Schedule D, Part 4	<p>CHANGE TO INSTRUCTION</p> <p>Add the word “tendered” to reference of called bonds and prepayment penalty.</p> <p>Column 18 – Realized Gain (Loss) on Disposal</p> <p>This should be the difference between the Consideration column amount and the Book/Adjusted Carrying Value at Disposal Date, excluding any portion that is attributable to foreign exchange differences.</p> <p>For SVO Identified Funds (Bond Mutual Funds and Exchange Traded Funds), enter the difference between the consideration, Column 7 and actual cost Column 9 at date of sale.</p> <p>Bonds called <u>or tendered</u> where consideration received exceeds par:</p> <p>For securities sold, redeemed or otherwise disposed of, which generate investment income as a result of a prepayment penalty and/or acceleration fee, the amount of realized gain (loss) reported is equal to the Par value of the investment (Column 8) less the BACV at the Disposal Date (Column 16).</p> <p>Bonds called <u>or tendered</u> where consideration received is less than par:</p> <p>For securities sold, redeemed or otherwise disposed of, the amount of investment income and realized gain reported shall be calculated in accordance with <i>SSAP No. 26R—Bonds</i>.</p>	H, L/F, P/C, T	Annual
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Effective	Table Name	Description	Statement Type	Filing Type
2021	Schedule D, Part 4	<p>CHANGE TO INSTRUCTION</p> <p>Add the word “tendered” to reference of called bonds and prepayment penalty.</p> <p>Column 20 – Bond Interest/Stock Dividends Received During Year</p> <p>For Mutual Funds (including Bond Mutual Funds – as Identified by the SVO and Exchange Traded Funds – as Identified by the SVO), enter the amount of distributions received in cash or reinvested in additional shares.</p> <p>Include: The proportionate share of investment income directly related to the securities reported in this schedule.</p> <p>Report amounts net of foreign withholding tax.</p> <p>Bonds called <u>or tendered</u> where consideration received exceeds par:</p> <p>For securities sold, redeemed or otherwise disposed of, which generate investment income as a result of a prepayment penalty and/or acceleration fee; the amount of investment income reported is equal to the total consideration received (Column 7) less the Par value of the investment (Column 8).</p> <p>Bonds <u>or tendered</u> called where consideration received is less than par:</p> <p>For securities sold, redeemed or otherwise disposed of, the amount of investment income and realized gain reported shall be calculated in accordance with <i>SSAP No. 26R—Bonds</i>.</p>	H, L/F, P/C, T	Annual

Effective	Table Name	Description	Statement Type	Filing Type
2021	Schedule D, Part 5	<p>CHANGE TO INSTRUCTION</p> <p>Add the word “tendered” to reference of called bonds and prepayment penalty.</p> <p>Column 18 – Realized Gain (Loss) on Disposal</p> <p>This should be the difference between the Consideration column amount and the Book/Adjusted Carrying Value at Disposal Date, excluding any portion that is attributable to foreign exchange differences.</p> <p>Bonds called <u>or tendered</u> where consideration received exceeds par:</p> <p>For securities sold, redeemed or otherwise disposed of, which generate investment income as a result of a prepayment penalty and/or acceleration fee; the amount of realized gain (loss) reported is equal to the Par value of the investment (Column 8) less the BACV at the Disposal Date (Column 11).</p> <p>Bonds called <u>or tendered</u> where consideration received is less than par:</p> <p>For securities sold, redeemed or otherwise disposed of, the amount of investment income and realized gain reported shall be calculated in accordance with <i>SSAP No. 26R—Bonds</i>.</p>	H, L/F, P/C, T	Annual

Effective	Table Name	Description	Statement Type	Filing Type
2021	Schedule D, Part 5	<p>CHANGE TO INSTRUCTION</p> <p>Add the word “tendered” to reference of called bonds and prepayment penalty.</p> <p>Column 20 – Interest and Dividends Received During Year</p> <p>For Mutual Funds (including Bond Mutual Funds – as Identified by the SVO and Exchange Traded Funds – as Identified by the SVO), enter the amount of distributions received in cash or reinvested in additional shares.</p> <p>Include: The proportionate share of investment income directly related to the securities reported in this schedule.</p> <p>Report amounts net of foreign withholding tax.</p> <p>Bonds called <u>or tendered</u> where consideration received exceeds par:</p> <p>For securities sold, redeemed or otherwise disposed of, which generate investment income as a result of a prepayment penalty and/or acceleration fee, the amount of investment income reported is equal to the total consideration received (Column 10) less the Par value of the investment (Column 8).</p> <p>Bonds called <u>or tendered</u> where consideration received is less than par:</p> <p>For securities sold, redeemed or otherwise disposed of, the amount of investment income and realized gain reported shall be calculated in accordance with <i>SSAP No. 26R—Bonds</i>.</p>	H, L/F, P/C, T	Annual

Effective	Table Name	Description	Statement Type	Filing Type
2021	Schedule D, Part 4	<p>CHANGE TO INSTRUCTION</p> <p>Add the word “tendered” to reference of called bonds and prepayment penalty.</p> <p>Column 18 – Realized Gain or (Loss) on Disposal</p> <p>This should be the difference between the Consideration column amount and the Book/Adjusted Carrying Value at Disposal Date, excluding any portion that is attributable to foreign exchange differences.</p> <p>For Bond Mutual Funds – as Identified by the SVO and Exchange Traded Funds – as Identified by the SVO, enter the difference between the consideration, Column 7 and actual cost Column 9 at date of sale.</p> <p>Bonds called <u>or tendered</u> where consideration received exceeds par:</p> <p>For securities sold, redeemed or otherwise disposed of, which generate investment income as a result of a prepayment penalty and/or acceleration fee; the amount of realized gain (loss) reported is equal to the Par value of the investment (Column 8) less the BACV at the Disposal Date (Column 16).</p> <p>Bonds called <u>or tendered</u> where consideration received is less than par:</p> <p>For securities sold, redeemed or otherwise disposed of, the amount of investment income and realized gain reported shall be calculated in accordance with <i>SSAP No. 26R—Bonds</i>.</p>	H, L/F, P/C, T	Quarterly

Effective	Table Name	Description	Statement Type	Filing Type
2021	Schedule D, Part 4	<p>CHANGE TO INSTRUCTION</p> <p>Add the word “tendered” to reference of called bonds and prepayment penalty.</p> <p>Column 20 – Bond Interest/Stock Dividends Received During Year</p> <p>For Mutual Funds (including Bond Mutual Funds – as Identified by the SVO and Exchange Traded Funds – as Identified by the SVO), enter the amount of distributions received in cash or reinvested in additional shares.</p> <p>Include: The proportionate share of investment income directly related to the securities reported in this schedule.</p> <p>Report amounts net of foreign withholding tax.</p> <p>Bonds called <u>or tendered</u> where consideration received exceeds par:</p> <p>For securities sold, redeemed or otherwise disposed of, which generate investment income as a result of a prepayment penalty and/or acceleration fee; the amount of investment income reported is equal to the total consideration received (Column 7) less the Par value of the investment (Column 8).</p> <p>Bonds called <u>or tendered</u> where consideration received is less than par:</p> <p>For securities sold, redeemed or otherwise disposed of, the amount of investment income and realized gain reported shall be calculated in accordance with <i>SSAP No. 26R—Bonds</i>.</p>	H, L/F, P/C, T	Quarterly

Effective	Table Name	Description	Statement Type	Filing Type
2021	Notes to Financial Statements	<p>CHANGE TO INSTRUCTION</p> <p>Add reference to tendered bonds to Note 5Q.</p> <p>Q. Prepayment Penalty and Acceleration Fees</p> <p>For securities sold, redeemed or otherwise disposed as a result of a callable or tender offer feature (including make whole call provisions), disclose the number of CUSIPs sold, disposed or otherwise redeemed and the aggregate amount of investment income generated as a result of a prepayment penalty and/or acceleration fee for the General Account and Separate Account.</p>	H, L/F, P/C, T	Annual
2021	Jurat	<p>CHANGE TO INSTRUCTION</p> <p>Add the clarification below for signatures.</p> <p>Signatures</p> <p>Complete the Jurat signature requirements in accordance with the requirements of the domiciliary state. Direct any questions concerning signature requirements to that state. At least one statement filed with <u>Consult the requirements of the domiciliary state regarding filing of the statement with</u> must have original signatures and must be manually signed by the appropriate corporate officers <u>with</u>, have the corporate seal affixed thereon where appropriate, and be properly notarized. For statements filed in non-domestic states, facsimile signatures or reproductions of original signatures may be used except where otherwise mandated. If the appropriate corporate officers are incapacitated or otherwise not available due to a personal emergency, the reporting entity should contact the domiciliary state for direction as to who may sign the statement.</p> <p>NOTE: If the United States Manager of a U.S. Branch or the Attorney-in-Fact of a Reciprocal Exchange or Lloyds Underwriters is a corporation, the affidavit should be signed by two (or three) principal officers of the corporation; or, if a partnership, by two (or three) of the principal members of the partnership.</p> <p>For domiciliary jurisdictions that require the reporting entity to submit signatures on the Jurat page as part of the PDF filed with the NAIC see the instructions for submitting a signed Jurat in the General Electronic Filing Directive. The link to that directive can be found at the following Web address:</p> <p><i>www.naic.org/cmte_e_app_blanks.htm</i></p>	H, L/F, P/C, T	Annual

Effective	Table Name	Description	Statement Type	Filing Type
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Adopted 08/27/2020

2021	Schedule D, Part 3 Schedule BA, Part 2	<p>CHANGE TO INSTRUCTION</p> <p>Add new administrative symbol ND*</p> <p><u>ND* Regulatory review for an assessment of regulatory policy for the investment or regulatory reporting instructions to implement applicable policy.</u></p>	H, L/F, P/C, T	Quarterly
2021	Schedule BA, Part 2	<p>CHANGE TO INSTRUCTION</p> <p>Add clarification to the FE code to indicate that the code is limited for use on Schedule BA and reporting entities should consult the P&P manual for details on its use on Schedule BA.</p> <p>Following are valid SVO Administrative Symbols for bonds and preferred stock. Refer to the P&P Manual for the application of these symbols.</p> <p>S Additional or other non-payment risk</p> <p>SYE Additional or other non-payment risk - Year-end carry over</p> <p>YE Year-end carry over</p> <p>FE Filing Exempt <u>(Limited use on this schedule. See P&P Manual for details)</u></p> <p>RT Regulatory Transaction</p> <p>RTS Regulatory Transaction - SVO Reviewed</p> <p>RTIF Regulatory Transaction - Initial Filing Submitted to SVO</p> <p>RTSYE Regulatory Transaction - SVO Reviewed - Year-end carry over</p> <p>F Sub-paragraph D Company – insurer self-designated</p>	H, L/F, P/C, T	Quarterly

Effective	Table Name	Description	Statement Type	Filing Type
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Adopted 05/28/2020

2021	Schedule D, Part 3	<p>CHANGE TO INSTRUCTION</p> <p>Modify the instruction for Column 1 – CUSIP Identification as shown below to better clarify zero filling CUSIP.</p> <p>If no valid CUSIP, CINS or PPN number exists, then report the CUSIP field should be zero-filled <u>and a valid ISIN security number should be reported in (Column 15) security number. The CUSIP field should be zero filled.</u></p>	H, L/F, P/C, T	Quarterly
2021	Schedule D, Part 4	<p>CHANGE TO INSTRUCTION</p> <p>Modify the instruction for Column 1 – CUSIP Identification as shown below to better clarify zero filling CUSIP.</p> <p>If no valid CUSIP, CINS or PPN number exists, then report the CUSIP field should be zero-filled <u>and a valid ISIN security number should be reported in (Column 27) security number. The CUSIP field should be zero filled.</u></p>	H, L/F, P/C, T	Quarterly
2021	Schedule DL, Part 1	<p>CHANGE TO INSTRUCTION</p> <p>Modify the instruction for Column 1 – CUSIP Identification as shown below to better clarify zero filling CUSIP.</p> <p>If no valid CUSIP, CINS or PPN number exists, then report the CUSIP field should be zero-filled <u>and a valid ISIN security number should be reported in (Column 9) security number. The CUSIP field should be zero filled.</u></p>	H, L/F, P/C, T	Quarterly
2021	Schedule DL, Part 2	<p>CHANGE TO INSTRUCTION</p> <p>Modify the instruction for Column 1 – CUSIP Identification as shown below to better clarify zero filling CUSIP.</p> <p>If no valid CUSIP, CINS or PPN number exists, then report the CUSIP field should be zero-filled <u>and a valid ISIN security number should be reported in (Column 9) security number. The CUSIP field should be zero filled.</u></p>	H, L/F, P/C, T	Quarterly

Effective	Table Name	Description	Statement Type	Filing Type
2021	Schedule DB, Part D Section 1	<p>CHANGE TO INSTRUCTION</p> <p>Replace “statement value” reference with “Book/Adjusted Carrying Value” reference.</p> <p>Column 5 – Contracts with Book/Adjusted Carrying Value > 0 (i.e., debit balance on balance sheet)</p> <p>On the first line, show the aggregate sum for exchange traded derivatives that have a positive Book/Adjusted Carrying Value.</p> <p>For futures, this equals the sum of the positive cumulative variation margin for highly effective futures (Part B, Section 1, Column 15), plus the sum of the ending balance of all cash deposits with brokers (Part B, Section 1, Broker Name/Net Cash Deposits Footnote – Ending Cash Balance).</p> <p>On subsequent lines, show the sum of the Book/Adjusted Carrying Values of all derivative instruments with the counterparty or central clearinghouse that have a positive <u>Book/Adjusted Carrying Value</u> statement value.</p> <p>Column 6 – Contracts with Book/Adjusted Carrying Value < 0 (i.e., credit balance on balance sheet)</p> <p>On the first line, show the sum of the <u>Book/Adjusted Carrying Value</u> statement values in parentheses () of all exchange traded derivatives that have a negative Book/Adjusted Carrying Value.</p> <p>For futures, this equals the sum of the negative cumulative variation margin for highly effective futures (Part B, Section 1, Column 15).</p> <p>On subsequent lines, show the sum of the Book/Adjusted Carrying Values in parentheses () of all derivative instruments with the counterparty or central clearinghouse that have a negative Book/Adjusted Carrying Value.</p>	H, L/F, P/C, T	Quarterly

Effective	Table Name	Description	Statement Type	Filing Type
2021	Notes to Financial Statements	<p>CHANGE TO INSTRUCTION</p> <p>The change below was not reflected in proposal 2019-07BWG but was part of the changes adopted by the SAPWG for <i>SSAP No. 100R—Fair Value</i>.</p> <p>20. Fair Value Measurements</p> <p><u>Instruction:</u></p> <p>A. <u>The objective of the disclosure requirements is to provide information about assets and liabilities measured at fair value in the financial statements as well as fair value amounts disclosed in the Notes to Financial Statements or reporting schedules. A reporting entity shall disclose information that helps users of the financial statements to assess both of the following:</u></p> <p style="padding-left: 40px;">For assets and liabilities that are measured and reported at fair value or net asset value (NAV) in the statement of financial position after initial recognition, the valuation techniques and the inputs used to develop those measurements.</p> <p style="padding-left: 40px;">For fair value measurements in the statement of financial position determined using significant unobservable inputs (Level 3), the effect of the measurements on earnings (or changes in net assets) for the period.</p>	H, L/F, P/C, T	Quarterly
2021	Schedule BA, Part 2 Schedule D, Parts 3 & 4	<p>CHANGE TO INSTRUCTION</p> <p>Add the following to the Administrative Symbol List.</p> <p>Z* Regulatory review initiated by either the SVO Director, Financial Condition (E) Committee, Executive (EX) Committee or VOSTF.</p>	H, L/F, P/C, T	Quarterly

Effective	Table Name	Description	Statement Type	Filing Type
2021	Schedule BA, Part 2	<p>CHANGE TO INSTRUCTION</p> <p>Make the changes below to correct line references for Column 6.</p> <p>Column 6 – NAIC Designation, NAIC Designation Modifier and SVO Administrative Symbol</p> <p>NAIC Designation Modifier:</p> <p>The NAIC Designation Modifier should only be used for securities reported on the lines below if eligible to receive one, as defined in the <i>Purposes and Procedures Manual of the NAIC Investment Analysis Office</i> (P&P Manual), otherwise, the field should be left blank.</p> <ul style="list-style-type: none"> • Underlying Characteristics of Bonds Lines 0799999 through 0899999 • Underlying Characteristics of Preferred Stocks Line 131599999 through 441699999 <p>As defined in the P&P Manual, there is not an NAIC Designation Modifier for investments reporting an NAIC Designation 6, therefore, the NAIC Designation Modifier field should be left blank.</p>	H, L/F, P/C, T	Quarterly

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Editorial Revisions to the Blanks and Instructions
Effective 2022 Reporting**

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H = Health; **L/F** = Life/Fraternal Combined; **P/C** = Property/Casualty; **SA** = Separate Accounts; **T** = Title

Effective	Table Name	Description	Statement Type	Filing Type
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Adopted 03/16/2021

2022	Schedule Y, Part 1A	<p>CHANGE TO BLANK</p> <p>Change Column 15 header description as shown below.</p> <p>Is an SCA Filing Required? (<u>Yes</u>/No)</p>	H, L/F, P/C, T	Quarterly
2022	Schedule Y, Part 1A	<p>CHANGE TO INSTRUCTION</p> <p>Change Column 15 instructions as shown below.</p> <p>Column 15 – Is an SCA Filing Required? (<u>Yes</u>/No)</p> <p>Answer Y<u>Yes</u>–(Y) or N<u>No</u>–(N) if an SCA (Subsidiary, Controlled and Affiliated) SUB 1 (initial) or SUB 2 (annual) filing with the NAIC is required per <i>SSAP No. 97—Investments in Subsidiary, Controlled and Affiliated Entities</i> for the entity in Column 8.</p>	H, L/F, P/C, T	Quarterly

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Adopted 12/16/2020

2022	Jurat	<p>CHANGE TO INSTRUCTION</p> <p>Add the clarification below for signatures.</p> <p>Signatures</p> <p>Complete the Jurat signature requirements in accordance with the requirements of the domiciliary state. Direct any questions concerning signature requirements to that state. At least one statement filed with <u>Consult the requirements of</u> the domiciliary state <u>regarding filing of the statement with</u> must have original signatures and must be manually signed by the appropriate corporate officers, <u>have with</u> the corporate seal affixed thereon where appropriate and be properly notarized. For statements filed in non-domestic states, facsimile signatures or reproductions of original signatures may be used except where otherwise mandated. If the appropriate corporate officers are incapacitated or otherwise not available due to a personal emergency, the reporting entity should contact the domiciliary state for direction as to who may sign the statement.</p> <p>NOTE: If the United States Manager of a U.S. Branch or the Attorney-in-Fact of a Reciprocal Exchange or Lloyds Underwriters is a corporation, the affidavit should be signed by two (or three) principal officers of the corporation; or, if a partnership, by two (or three) of the principal members of the partnership.</p> <p>For domiciliary jurisdictions that require the reporting entity to submit signatures on the Jurat page as part of the PDF filed with the NAIC, see the instructions for submitting a signed Jurat in the General Electronic Filing Directive. The link to that directive can be found at the following Web address:</p> <p align="center"><i>www.naic.org/cmte_e_app_blanks.htm</i></p>	H, L/F, P/C, T	Quarterly
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