

**NAIC Electronic Filing Submission Directive – Data Year 2020
Quarterly Filings**

TABLE OF CONTENTS

GENERAL INFORMATION	2
1. Introduction	2
2. Submitting Filings	2
2.1. Filing Dates	2
2.2. Filing Types (Statement Data Files)	4
2.3. Submitting Internet Filings	4
3. PDF Guidelines	5
MISCELLANEOUS INSTRUCTIONS FOR THE ELECTRONIC FILING.....	6
SPECIAL INSTRUCTIONS FOR JURAT TABLES	9
SPECIAL INSTRUCTIONS FOR UNIFORM INVESTMENT SCHEDULES	10
SPECIAL INSTRUCTIONS FOR PROPERTY ELECTRONIC FILINGS	12
SPECIAL INSTRUCTIONS FOR LIFE ELECTRONIC FILINGS	15
SPECIAL INSTRUCTIONS FOR HEALTH ELECTRONIC FILINGS	18
SPECIAL INSTRUCTIONS FOR TITLE ELECTRONIC FILINGS	20

NAIC Electronic Filing Submission Directive – Data Year 2020 Quarterly Filings

GENERAL INFORMATION

1. Introduction

The purpose of this *NAIC Electronic Filing Submission Directive* is to provide the quarterly statement software vendors with general as well as special instructions that may be helpful in ensuring insurance companies' compliance with electronic filing requirements outlined by the NAIC and participating state insurance departments.

It is the responsibility of insurers to meet all of the NAIC guidelines for data submission. Insurers will be held accountable for continued compatibility and compliance with NAIC requirements.

Insurers are responsible for obtaining any software required to convert and/or translate their internal file structures and formats to those prescribed by the NAIC specifications for electronic filings.

Questions regarding this directive, VRI files and/or electronic filing specifications should be directed to Linda Hunsucker, NAIC Senior Blanks and Vendor Liaison Specialist, at (816) 783-8404 (phone) or LHunsucker@naic.org (E-mail).

2. Submitting Filings

2.1. Filing Dates

The NAIC filing deadlines and requirements for the 2020 quarterly electronic filings are as follows.

- May 15, 2020 Quarterly Statement Filing as of March 31, 2020 (Property, Life, Health, Title)
Director and Officer Insurance Coverage Supplement – Quarter Ending March 31, 2020
(Property)
Medicare Part D Coverage Supplement – Quarter Ending March 31, 2020 (Property, Life,
Health)
Supplement A to Schedule T (Medical Professional Liability Supplement) – Quarter
Ending March 31, 2020 (Property)
Trusted Surplus Statement – Quarter Ending March 31, 2020 (Property, Life)
Merger/history quarterly form, if applicable (Property, Life, Health, Title) (electronic txt
file only)
- Reasonableness and Consistency of Assumptions Certification Required by Actuarial
Guideline XXXV – Quarter Ending March 31, 2020 (Life) (PDF file only)
Reasonableness and Consistency of Assumptions Certification Required by Actuarial
Guideline XXXVI (Updated Average Market Value) – Quarter Ending March 31,
2020 (Life) (PDF file only)
Reasonableness and Consistency of Assumptions Certification Required by Actuarial
Guideline XXXVI (Updated Market Value) – Quarter Ending March 31, 2020
(Life) (PDF file only)
Reasonableness of Assumptions Certification for Implied Guaranteed Rate Method
Required by Actuarial Guideline XXXVI – Quarter Ending March 31, 2020
(Life) (PDF file only)
Reasonableness of Assumptions Certification Required by Actuarial Guideline XXXV –
Quarter Ending March 31, 2020 (Life) (PDF file only)

NAIC Electronic Filing Submission Directive – Data Year 2020
Quarterly Filings

- July 1, 2020 PBR Exemption due to state 7/1 and NAIC 8/15 (Life) (PDF file only)
- Aug. 15, 2020 Quarterly Statement Filing as of June 30, 2020 (Property, Life, Health, Title)
Director and Officer Insurance Coverage Supplement – Quarter Ending June 30, 2020 (Property)
Medicare Part D Coverage Supplement – Quarter Ending June 30, 2020 (Property, Life, Health)
Supplement A to Schedule T (Medical Professional Liability Supplement) – Quarter Ending June 30, 2020 (Property)
Trusteed Surplus Statement – Quarter Ending June 30, 2020 (Property, Life)
Merger/history quarterly form, if applicable (Property, Life, Health, Title) (electronic txt file only)
- PBR Exemption due to state 7/1 and NAIC 8/15 (Life) (PDF file only)
Reasonableness and Consistency of Assumptions Certification Required by Actuarial Guideline XXXV – Quarter Ending June 30, 2020 (Life) (PDF file only)
Reasonableness and Consistency of Assumptions Certification Required by Actuarial Guideline XXXVI (Updated Average Market Value) – Quarter Ending June 30, 2020 (Life) (PDF file only)
Reasonableness and Consistency of Assumptions Certification Required by Actuarial Guideline XXXVI (Updated Market Value) – Quarter Ending June 30, 2020 (Life) (PDF file only)
Reasonableness of Assumptions Certification for Implied Guaranteed Rate Method Required by Actuarial Guideline XXXVI – Quarter Ending June 30, 2020 (Life) (PDF file only)
Reasonableness of Assumptions Certification Required by Actuarial Guideline XXXV – Quarter Ending June 30, 2020 (Life) (PDF file only)
- Nov. 15, 2020 Quarterly Statement Filing as of September 30, 2020 (Property, Life, Health, , Title)
Director and Officer Insurance Coverage Supplement – Quarter Ending September 30, 2020 (Property)
Medicare Part D Coverage Supplement – Quarter Ending September 30, 2020 (Property, Life, Health)
Supplement A to Schedule T (Medical Professional Liability Supplement) – Quarter Ending September 30, 2020 (Property)
Trusteed Surplus Statement – Quarter Ending September 30, 2020 (Property, Life)
Merger/history quarterly form, if applicable (Property, Life, Health, Title) (electronic txt file only)
- Reasonableness and Consistency of Assumptions Certification Required by Actuarial Guideline XXXV – Quarter Ending September 30, 2020 (Life) (PDF file only)
Reasonableness and Consistency of Assumptions Certification Required by Actuarial Guideline XXXVI (Updated Average Market Value) – Quarter Ending September 30, 2020 (Life) (PDF file only)
Reasonableness and Consistency of Assumptions Certification Required by Actuarial Guideline XXXVI (Updated Market Value) – Quarter Ending September 30, 2020 (Life) (PDF file only)

NAIC Electronic Filing Submission Directive – Data Year 2020 Quarterly Filings

Reasonableness of Assumptions Certification for Implied Guaranteed Rate Method
Required by Actuarial Guideline XXXVI – Quarter Ending September 30, 2020
(Life) (PDF file only)

Reasonableness of Assumptions Certification Required by Actuarial Guideline XXXV –
Quarter Ending September 30, 2020 (Life) (PDF file only)

Note: Quarter 4 filings are not captured by the NAIC.

2.2. Filing Types (Statement Data Files)

An original filing is required the first time an electronic statement data file is submitted to the NAIC for any filing deadline. Each original quarterly data file must contain the following code in the Submission Filing Type Code column of line 01 of the Jurat Company Information table.

OCQ (Original and Complete Quarterly electronic filing)

A refiling is required when an insurer's electronic statement data file fails certain minimum standards that have been established by the NAIC. In such a circumstance, the NAIC will contact the insurer and request that all data to be reported on that particular electronic file be resubmitted. (The insurer's state of domicile will be informed that the insurer has not complied with filing requirements, if necessary.) A refiling must always be a complete filing. Each quarterly refiling must contain the following code in the Submission Filing Type Code column of line 01 of the Jurat Company Information table.

RCQ (Refiling of Complete Quarterly electronic filing)

An amended filing is to be submitted when any portion of an insurer's electronic statement data file is being revised or restated due to analysis by the insurer, the insurer's state of domicile, or the NAIC. Amended filings must include all records for the table(s) containing revised or restated data. (For example: Even if only one line of the 2020 quarterly Assets table needs correction, the amended 2020 quarterly Assets table must contain all required lines and should include all data as represented by the hard copy of that table.) Amended filings must be submitted as partial amended filings if only a portion of the entire statement data file is being revised. Amended filings must be submitted as complete amended filings if the entire statement data file is being revised. All amended filings must be accompanied by Jurat page information. Each quarterly amendment must be reported as one of the following in the Submission Filing Type Code column of line 01 of the Jurat Company Information table.

APQ (Amendment of Partial Quarterly electronic filing)

ACQ (Amendment of Complete Quarterly electronic filing)

Note: A company's partial or complete amended quarterly electronic data filing must be accompanied by the following:

- i) an amended PDF file,
- ii) a cover letter detailing all changes.

2.3. Submitting Internet Filings

Internet Filing is required for submitting financial statement data to the NAIC. Information regarding Internet Filing can be accessed at http://www.naic.org/industry_financial_filing_if_guide.htm.

NAIC Electronic Filing Submission Directive – Data Year 2020
Quarterly Filings

Note: Domiciliary state and licensed state filing requirements must continue to be met by insurers. Any state requiring submission of diskettes or CDs directly to the state will notify its domiciled and/or licensed insurers of that requirement.

3. PDF Guidelines

1. Security must not be applied to PDF files by insurance companies, software vendors, or third-party preparers.
2. Scanned images are not allowed except as noted under Miscellaneous Instructions for the Electronic Filing section, part 3-Jurat and organizational chart included in Schedule Y, Part 1.
3. Bar codes are not required in PDF files.
4. All original and refiled quarterly statement PDF files should contain a Jurat page.
5. Each amended quarterly statement PDF file should contain a Jurat page as well as an explanation cover page. The bookmark for the explanation cover page should be named “Amended Explanation”.

**NAIC Electronic Filing Submission Directive – Data Year 2020
Quarterly Filings**

MISCELLANEOUS INSTRUCTIONS FOR THE ELECTRONIC FILING

1. For domiciliary jurisdictions that require a reporting entity to submit “wet” signatures on the Jurat page as part of a PDF that is filed with the NAIC, the reporting entity should follow these steps.
 - a) Print the Jurat page.
 - b) Have the appropriate individual(s) sign the printed page.
 - c) Scan the signed Jurat page, using Optical Character Recognition (OCR) enabled software.
 - d) Replace the original Jurat page with the scanned/signed Jurat page.

2. An insurer’s quarterly electronic filings submitted to the NAIC must be consistent with the filings submitted to the insurer’s domiciliary state.

3. All quarterly statement amounts must be reported in whole dollars or with “000” omitted, with no reporting of cents unless otherwise noted in the NAIC’s electronic filing specifications.

4. All phone numbers must be reported on the electronic filing in the format xxx-xxx-xxxx-xxxxxxx (representing the area code, the seven-digit phone number, and up to a seven-digit extension number). If there is no extension number, the last seven digits of the phone number field must be left blank. If the extension number has fewer than seven digits, the extension must be left-justified, with the remaining spaces left blank.

Example: (913) 383-1286 ext. 500 should be reported as 913-383-1286-500

Note: Foreign numbers must be adapted to the described format.

5. On the electronic filing, names must be reported in the following order, with no punctuation.

Last Name First Name Middle Name Suffix

Note: The Middle Name field can be empty for all required names. A Suffix is not required for all names.

6. ZIP files should not contain empty PDFs.

7. A given ZIP file should contain only those files that are due on a specific filing date. For example: A Quarter 1 ZIP file should contain only the files that have a filing date of May 15; it should not contain files that have a filing date of August 15.

8. If an insurer has nothing to report in a text field of a required line, the field should be empty on the electronic filing. **[An exception to this guideline is Column 1 (Active Status) of Schedule T for every statement type. An appropriate response must appear in every open cell of Column 1 of Schedule T.]**

9. Tables that consist of both variable line ranges and fixed lines must not contain zero-filled detail lines on the electronic filing.

10. The following are guidelines regarding the electronic filing of quarterly supplements.

- A supplement should be filed **only** if it is applicable to the reporting company.

NAIC Electronic Filing Submission Directive – Data Year 2020
Quarterly Filings

- If a company answers “NO” to the Supplemental Interrogatory that pertains to a particular supplement, zero-filled or blank filings for that supplement **should not** be filed electronically.
 - If a company answers “YES” to the Supplemental Interrogatory that pertains to a particular supplement, **all required parts of that supplement – even those for which the company has nothing to report – must be filed electronically.**
11. The following are guidelines regarding the completion of the quarterly Supplemental Exhibits and Schedules Interrogatories.
- If the reporting company **will be filing a particular supplement:**
 - Electronic data file response* – **YES** (in YES/NO Response column – Column 1)
 - Hard copy / PDF response* – **YES** (in Response column of page)
 - If the reporting company **will not be filing a particular supplement because the company does not do the type of business to which the supplement applies:**
 - Electronic data file response* – **NO** (in YES/NO Response column – Column 1); appropriate **explanation** (in Explanation column – Column 2); appropriate **bar code** (in Document Bar Code column – Column 3)
 - Hard copy / PDF response* – **NO** (in Response column of page); appropriate **explanation** (in Explanation section of page); appropriate **bar code** (in Bar Code section of page)
 - If the reporting company **will not be filing a particular supplement for any other reason:**
 - Electronic data file response* – **NO** (in YES/NO Response column – Column 1); appropriate **explanation** (in Explanation column – Column 2)
 - Hard copy / PDF response* – **SEE EXPLANATION** (in Response column of page); appropriate **explanation** (in Explanation section of page)
 - For life/fraternal entities: the PBR Exemption question is only answered in the 2nd quarter statement. The appropriate response for 1st and 3rd quarters is N/A and no bar code is needed.
12. If a base table that has a corresponding write-in table and/or footnote table is included on a company’s electronic filing, the write-in table and/or footnote table must be included on the electronic filing, also.
13. Unless otherwise specified in the quarterly statement instructions, all alphabetic code and YES/NO responses in interrogatories, exhibits, and schedules should be reported in uppercase letters only.
14. The length of an entry in any given field on the electronic filing must not exceed the length prescribed for that field in the NAIC’s electronic filing specifications. An entry in a field of a given line of a table must not be continued on a subsequent line of that table. (For example: An entry in the Description field for Line 0500001 of Schedule D, Part 3 must not exceed 40 characters and must not be continued on Line 0500002 of the table.) If necessary, entries may be abbreviated in order not to exceed prescribed field lengths.
15. Original and refiled quarterly filings that contain EITHER of the following files must contain BOTH of the following files: the statement data file and the statement data PDF file.

NAIC Electronic Filing Submission Directive – Data Year 2020
Quarterly Filings

16. Following are the quarterly minimum standards Consistency Rule Descriptions, listed by statement type. An insurer's quarterly electronic filing having an error related to any of these descriptions will fail the NAIC's consistency checks process and will not, therefore, be loaded to the NAIC's database.

Quarterly Property:

- Assets Page, Column 3, Line 28 did not equal Liabilities, Surplus and Other Funds Page, Column 1, Line 38
- Liabilities, Surplus and Other Funds Page, Column 1, Line 37 did not equal Statement of Income Page, Column 1, Line 39

Quarterly Life:

- Assets Page, Column 3, Line 28 did not equal Liabilities, Surplus and Other Funds Page, Column 1, Line 39
- Liabilities, Surplus and Other Funds Page, Column 1, Line 38 did not equal Summary of Operations Page, Column 1, Line 55

Quarterly Health:

- Assets Page, Column 3, Line 28 did not equal Liabilities, Capital and Surplus Page, Column 3, Line 34
- Liabilities, Capital and Surplus Page, Column 3, Line 33 did not equal Statement of Revenue and Expenses Page, Column 1, Line 49

Quarterly Title:

- Assets Page, Column 3, Line 28 did not equal Liabilities, Surplus and Other Funds Page, Column 1, Line 33
- Liabilities, Surplus and Other Funds Page, Column 1, Line 32 did not equal Operations and Investment Exhibit Page, Column 1, Line 32

NAIC Electronic Filing Submission Directive – Data Year 2020
Quarterly Filings

SPECIAL INSTRUCTIONS FOR JURAT TABLES

Some of the Jurat information that is to be reported on a given electronic filing may not apply to a particular reporting entity. However, reporting entities **must report** the following Jurat information on their quarterly electronic filings.

- NAIC Company Code
- FEIN
- State of Domicile or Port of Entry (2-letter abbreviation)
- Country of Domicile (3-letter abbreviation) (**Note:** The 2-letter abbreviation “US” should be used to represent “United States of America”.)
- Submission Filing Type Code (Original, Refile, Amended)
- Full Company Name
- Internet Website Address for Statutory Home Office
Note: If a company does not have an Internet Website Address, the company should enter N/A for this item.
- Name and Phone Number for the following: Statutory statement contact, Diskette contact, Policyowner relations contact, Government relations contact, Market conduct contact, Cyber-security contact, Life insurance policy locator contact (for Life/Fraternal and Health filings) and Life experience data contact (for Life/Fraternal filings).
- Name and Title of at least two individuals who sign the Jurat
- Vendor Name
- Vendor Version Number
- Vendor Code
- Licensing Information

Note: “Other officer” information must begin on fixed Line 05; “Additional other officers” information must begin on variable Line 05.01, continuing on consecutive variable lines as necessary. “Director or trustee” information must begin on fixed Line 06; “Additional directors or trustees” information must begin on variable Line 06.01, continuing on consecutive variable lines as necessary.

NAIC Electronic Filing Submission Directive – Data Year 2020
Quarterly Filings

SPECIAL INSTRUCTIONS FOR UNIFORM INVESTMENT SCHEDULES

❖ SCHEDULE B, PART 2

All Lines to all companies.

❖ SCHEDULE B, PART 2 and SCHEDULE B, PART 3

Column 4 (Loan Type) – If the loan was made to an officer or a director of the reporting entity/subsidiary/affiliate, enter E. If the loan was made directly to a subsidiary or an affiliate, enter S. Otherwise, leave the column blank.

❖ SCHEDULE D, PART 3 and SCHEDULE D, PART 4

For securities that do not have CUSIP, PPN, or CINS numbers, the CUSIP fields should be zero filled on the electronic filing and valid ISIN security numbers should be reported in the ISIN Identification column of Schedule D, Parts 3 and 4.

For acquisition and disposal dates, if a company reports multiple issues of bonds or stocks on any one line of the listed parts of Schedule D, the date of the last acquisition or last disposal should be reported.

Column 8 (Par Value) – For preferred stock, the par value per share is to be reported in dollars and cents.

Column 11 (State Identifier) – This column appears on the electronic filing only. Each line within the line ranges to which the column applies can be used only once, although a given state abbreviation can be used multiple times within a given applicable line range. For example: Line 1700001 – AL (for Alabama), Line 1700002 – KS (for Kansas), Line 1700003 – AL (for Alabama), Line 1700004 – NY (for New York).

❖ SCHEDULE D, PART 4

Column 8 (Par Value) – For preferred stock, the par value per share is to be reported in dollars and cents.

Column 23 (State Identifier) – This column appears on the electronic filing only. Each line within the line ranges to which the column applies can be used only once, although a given state abbreviation can be used multiple times within a given applicable line range. For example: Line 1700001 – AL (for Alabama), Line 1700002 – KS (for Kansas), Line 1700003 – AL (for Alabama), Line 1700004 – NY (for New York).

❖ SCHEDULE DB, PART D, SECTION 1

Column 2 (Master Agreement) – Show “XXX” for the aggregate reporting of Exchange Traded derivatives and for the aggregate reporting of Central Clearinghouses. All other responses in the column are to be “Y” or “N”.

❖ SCHEDULE DB, PART C, SECTION 1

If a Replication (Synthetic Asset) has multiple Components, the following columns of Schedule DB, Part C, Section 1 must be completed **for each Component**.

Column 1 – Number

Column 4 – Notional Amount

Column 5 – Book/Adjusted Carrying Value – Replication (Synthetic Asset) Transactions

NAIC Electronic Filing Submission Directive – Data Year 2020
Quarterly Filings

Column 7 – Effective Date
Column 8 – Maturity Date
Column 10 – Book/Adjusted Carrying Value – Derivative Instrument(s) Open
Column 12a1 – CUSIP Issuer
Column 12a2 – CUSIP Issue
Column 12a3 – CUSIP Check Digit
Column 13 – Description – Cash Instrument(s) Held
Column 14 – NAIC Designation or Other Description – Cash Instrument(s) Held
Column 15 – Book/Adjusted Carrying Value – Cash Instrument(s) Held
Column 16 – Fair Value – Cash Instrument(s) Held

If a Replication (Synthetic Asset) has multiple Components, the following columns of Schedule DB, Part C, Section 1 must be completed **only once for the set of Components**.

Column 2 – Description – Replication (Synthetic Asset) Transactions
Column 3 – NAIC Designation or Other Description – Replication (Synthetic Asset) Transactions
Column 6 – Fair Value – Replication (Synthetic Asset) Transactions
Column 9 – Description – Derivative Instrument(s) Open
Column 11 – Fair Value – Derivative Instrument(s) Open

**NAIC Electronic Filing Submission Directive – Data Year 2020
Quarterly Filings**

SPECIAL INSTRUCTIONS FOR PROPERTY ELECTRONIC FILINGS

- ❖ NOTES TO FINANCIAL STATEMENT – Note 13 – Capital and Surplus, Dividend Restrictions and Quasi-Reorganizations
For Lines 1311001-1311996, Column 1 (Description) does not apply.

- ❖ NOTES TO FINANCIAL STATEMENT – Note 14 – Liabilities, Contingencies and Assessments
For Line 14D02 (Range of claims), the valid entries for Column 4 (Claims) are A (for 0-25 claims), B (for 26-50 claims), C (for 51-100 claims), D (for 101-500 claims), and E (for more than 500 claims).

For Line 14D03 (Indicate whether claim count information is disclosed per claim or per claimant), the valid entries for Column 4 (Claims) are F (for per claim) and G (for per claimant).

- ❖ NOTES TO FINANCIAL STATEMENT – Note 15 – Leases
For Lines 15A02A1-15A02A6, the line captions are as follows.
 - Line 15A02A1 – 2021 (year ending December 31)
 - Line 15A02A2 – 2022 (year ending December 31)
 - Line 15A02A3 – 2023 (year ending December 31)
 - Line 15A02A4 – 2024 (year ending December 31)
 - Line 15A02A5 – 2025 (year ending December 31)
 - Line 15A02A6 – Total (year ending December 31)**Note:** Line 15A02A6 should be the aggregate total of all future years.

For Lines 15B01C1-15B01C6, the line captions are as follows.
 - Line 15B01C1 – 2021 (year ending December 31)
 - Line 15B01C2 – 2022 (year ending December 31)
 - Line 15B01C3 – 2023 (year ending December 31)
 - Line 15B01C4 – 2024 (year ending December 31)
 - Line 15B01C5 – 2025 (year ending December 31)
 - Line 15B01C6 – Total (year ending December 31)**Note:** Line 15B01C6 should be the aggregate total of all future years.

- ❖ NOTES TO FINANCIAL STATEMENT – Note 19 – Direct Premium Written/Produced by Managing General Agents/Third Party Administrators
For Lines 1900001-1999996 on the electronic filing, the valid entries for Column 5 (Type of Authority Granted) are C (for Claims Payment), CA (for Claims Adjustment), R (for Reinsurance Ceding), B (for Binding Authority), P (for Premium Collection), and U (for Underwriting).

- ❖ GENERAL INTERROGATORIES, PART 1 – General
Lines 08.4001-08.4996 – The valid responses for Column 8 (FRB), Column 9 (OCC), Column 10 (FDIC), and Column 11 (SEC) are YES and NO.

- ❖ SCHEDULE F – CEDED REINSURANCE
 - Lines 0100001-0199996 – Affiliates
 - Lines 0200001-0299996 – U.S. insurers
 - Lines 0300001-0399996 – Pools and associations
 - Lines 0400001-0499996 – All other insurers

**NAIC Electronic Filing Submission Directive – Data Year 2020
Quarterly Filings**

❖ **SCHEDULE T**

The valid responses for Column 1 (Active Status) are as follows.

L (for Active Licensed or Chartered)

E (for Active Eligible or approved to write surplus lines in state other than state of domicile)

D (for DSLI – Active Domestic Surplus Lines Insurer)

R (for Active Registered non-domiciled RRGs)

Q (for Active Qualified or accredited reinsurer)

N (for None of the above – not allowed to write business in state)

Lines 1 through 57 – One of the above responses must appear in **every** cell of Column 1 of Schedule T.

❖ **SCHEDULE T (Footnote)**

Line A – Active Status Counts: These counts should be the sums of Schedule T – column 1, and equal 57.

❖ **SUPPLEMENTAL EXHIBITS AND SCHEDULES INTERROGATORIES**

(See page 37 of this directive.)

❖ **SUPPLEMENT A TO SCHEDULE T**

This table is to be filed only if the reporting company writes medical professional liability insurance.

The valid codes for the Key Code column are PH (for Physicians, including surgeons and osteopaths), OP (for Other Health Care Professionals, including dentists, chiropractors, and podiatrists), HS (for Hospitals), and OF (for Other Health Care Facilities).

- Each value that is reported in the Key Code column of Supplement A to Schedule T also must be reported in the Key Code column of the corresponding write-in table Supplement A to Schedule T Write-in table.
- For each value that is reported in the Key Code column, all required lines of the noted tables must be included on the electronic filing.
- If a particular valid value for the Key Code column is not applicable to a company, that value should not be included on the company's electronic filing.

❖ **TRUSTEED SURPLUS STATEMENT ASSETS and P2020QTSSLIAB – TRUSTEED SURPLUS STATEMENT LIABILITIES AND TRUSTEED SURPLUS**

These tables are to be filed only if the reporting company is a United States branch of an alien insurer.

❖ **MEDICARE PART D COVERAGE SUPPLEMENT**

This table is to be filed only if the reporting company offers Medicare Part D stand-alone coverage.

The information in this table should be reported year-to-date.

❖ **DIRECTOR AND OFFICER INSURANCE COVERAGE SUPPLEMENT**

This table is to be filed only if the reporting entity writes director and officer (D&O) liability coverage in a monoline policy or as part of a commercial multiple peril (CMP) policy.

NAIC Electronic Filing Submission Directive – Data Year 2020
Quarterly Filings

❖ **QUARTERLY MERGER HISTORY FORM**

This table is to be filed only if the reporting entity has been party to a merger and answered YES on General Interrogatory Part 1, Line 4.1. Merger data are to be included in the statement text file and should not be in PDF.

The following financial data should be reported for a merger filing or a history filing for the year 2020.

Note: The parenthetical references indicate the blanks' fields from which the requested financial data should be pulled.

Line 01 – Bonds (Assets Column 3 Line 1 Prior Year Annual)

Line 02 – Subtotals, cash and invested assets (Assets Column 3 Line 12 Prior Year Annual)

Line 03 – Total Assets (Assets Column 3 Line 28 Prior Year Annual)

Line 04 – Total Liabilities (Liabilities Column 1 Line 26 Prior Year Annual)

Line 05 – Total Liabilities and Surplus (Liabilities Column 1 Line 38 Prior Year Annual)

Line 06 – Net Underwriting Gain/Loss (Statement of Income Column 1 Line 8 Prior Year Annual)

Line 07 – Net Investment Income Gain/Loss (Statement of Income Column 1 Line 11 Prior Year Annual)

Line 08 – Net Income (Statement of Income Column 1 Line 20 Prior Year Annual)

Line 09 – Surplus as Regards Policyholders (Statement of Income Column 1 Line 39 Prior Year Annual)

**NAIC Electronic Filing Submission Directive – Data Year 2020
Quarterly Filings**

SPECIAL INSTRUCTIONS FOR LIFE ELECTRONIC FILINGS

- ❖ **NOTES TO FINANCIAL STATEMENT – Note 13 – Capital and Surplus, Dividend Restrictions and Quasi-Reorganizations**
For Lines 1311001-1311996, Column 1 (Description) does not apply.

- ❖ **NOTES TO FINANCIAL STATEMENT – Note 14 – Liabilities, Contingencies and Assessments**
For Line 14D02 (Range of claims), the valid entries for Column 4 (Claims) are A (for 0-25 claims), B (for 26-50 claims), C (for 51-100 claims), D (for 101-500 claims), and E (for more than 500 claims).

For Line 14D03 (Indicate whether claim count information is disclosed per claim or per claimant), the valid entries for Column 4 (Claims) are F (for per claim) and G (for per claimant).

- ❖ **NOTES TO FINANCIAL STATEMENT – Note 15 – Leases**
For Lines 15A02A1-15A02A6, the line captions are as follows.
 - Line 15A02A1 – 2021 (year ending December 31)
 - Line 15A02A2 – 2022 (year ending December 31)
 - Line 15A02A3 – 2023 (year ending December 31)
 - Line 15A02A4 – 2024 (year ending December 31)
 - Line 15A02A5 – 2025 (year ending December 31)
 - Line 15A02A6 – Total (year ending December 31)**Note:** Line 15A02A6 should be the aggregate total of all future years.

For Lines 15B01C1-15B01C6, the line captions are as follows.
 - Line 15B01C1 – 2021 (year ending December 31)
 - Line 15B01C2 – 2022 (year ending December 31)
 - Line 15B01C3 – 2023 (year ending December 31)
 - Line 15B01C4 – 2024 (year ending December 31)
 - Line 15B01C5 – 2025 (year ending December 31)
 - Line 15B01C6 – Total (year ending December 31)**Note:** Line 15B01C6 should be the aggregate total of all future years.

- ❖ **NOTES TO FINANCIAL STATEMENT – Note 19 – Direct Premium Written/Produced by Managing General Agents/Third Party Administrators**
For Lines 1900001-1999996 on the electronic filing, the valid entries for Column 5 (Type of Authority Granted) are C (for Claims Payment), CA (for Claims Adjustment), R (for Reinsurance Ceding), B (for Binding Authority), P (for Premium Collection), and U (for Underwriting).

- ❖ **GENERAL INTERROGATORIES, PART 1 – General**
Lines 08.4001-08.4996 – The valid responses for Column 8 (FRB), Column 9 (OCC), Column 10 (FDIC), and Column 11 (SEC) are YES and NO.

- ❖ **SCHEDULE S – CEDED REINSURANCE**
 - Lines 0100001-0199998 – Life and annuity – affiliates
 - Lines 0200001-0299998 – Life and annuity – non-affiliates
 - Lines 0300001-0399998 – Accident and health – affiliates
 - Lines 0400001-0499998 – Accident and health – non-affiliates

**NAIC Electronic Filing Submission Directive – Data Year 2020
Quarterly Filings**

❖ **SCHEDULE T**

The valid responses for Column 1 (Active Status) are as follows.

L (for Active Licensed or Chartered)

E (for Active Eligible or approved to write surplus lines in state)

R (for Active Registered non-domiciled RRGs)

Q (for Active Qualified or accredited reinsurer)

N (for None of the above – not allowed to write business in state)

Lines 1 through 57 – One of the above responses must appear in **every** cell of Column 1 of Schedule T.

❖ **SCHEDULE T (Footnote)**

Line A – Active Status Counts: These counts should be the sums of Schedule T – column 1, and equal 57.

❖ **SUPPLEMENTAL EXHIBITS AND SCHEDULES INTERROGATORIES**

Line 8 – The response for 1st and 3rd quarters should be N/A. A NO response resulting with a bar code is only appropriate in the 2nd quarter. (See page 37 of this directive.)

❖ **TRUSTEED SURPLUS STATEMENT ASSETS and TRUSTEED SURPLUS STATEMENT LIABILITIES AND TRUSTEED SURPLUS**

These tables are to be filed only if the reporting company is a United States branch of an alien insurer.

❖ **MEDICARE PART D COVERAGE SUPPLEMENT**

This table is to be filed only if the reporting company offers Medicare Part D stand-alone coverage.

The information in this table should be reported year-to-date.

❖ **QUARTERLY MERGER HISTORY FORM**

This table is to be filed only if the reporting entity has been party to a merger and answered YES on General Interrogatory Part 1, Line 4.1. Merger data are to be included in the statement text file and should not be in PDF.

The following financial data should be reported for a merger filing or a history filing for the year 2020.

Note: The parenthetical references indicate the blanks' fields from which the requested financial data should be pulled.

Line 01 – Bonds (Assets Column 3 Line 1 Prior Year Annual)

Line 02 – Subtotals cash and invested assets (Assets Column 3 Line 12 Prior Year Annual)

Line 03 – Total assets (Assets Column 3 Line 28 Prior Year Annual)

Line 04 – Total liabilities (Liabilities Column 1 Line 28 Prior Year Annual)

Line 05 – Total surplus (Liabilities Column 1 Line 38 Prior Year Annual)

Line 06 – Total liabilities and surplus (Liabilities Column 1 Line 39 Prior Year Annual)

Line 07 – Total income (Summary of Operations Column 1 Line 9 Prior Year Annual)

Line 08 – Total benefits (Summary of Operations Column 1 Line 20 Prior Year Annual)

NAIC Electronic Filing Submission Directive – Data Year 2020
Quarterly Filings

Line 09 – Total expenses (Summary of Operations Column 1 Line 28 Prior Year Annual)

Line 10 – Net income (Summary of Operations Column 1 Line 35 Prior Year Annual)

Line 11 – Total capital and surplus (Summary of Operations Column 1 Line 55 Prior Year Annual)

**NAIC Electronic Filing Submission Directive – Data Year 2020
Quarterly Filings**

SPECIAL INSTRUCTIONS FOR HEALTH ELECTRONIC FILINGS

- ❖ NOTES TO FINANCIAL STATEMENT – Note 13 – Capital and Surplus, Dividend Restrictions and Quasi-Reorganizations
For Lines 1311001-1311996, Column 1 (Description) does not apply.

- ❖ NOTES TO FINANCIAL STATEMENT – Note 14 – Liabilities, Contingencies and Assessments
For Line 14D02 (Range of claims), the valid entries for Column 4 (Claims) are A (for 0-25 claims), B (for 26-50 claims), C (for 51-100 claims), D (for 101-500 claims), and E (for more than 500 claims).

For Line 14D03 (Indicate whether claim count information is disclosed per claim or per claimant), the valid entries for Column 4 (Claims) are F (for per claim) and G (for per claimant).

- ❖ NOTES TO FINANCIAL STATEMENT – Note 15 – Leases
For Lines 15A02A1-15A02A6, the line captions are as follows.
 - Line 15A02A1 – 2021 (year ending December 31)
 - Line 15A02A2 – 2022 (year ending December 31)
 - Line 15A02A3 – 2023 (year ending December 31)
 - Line 15A02A4 – 2024 (year ending December 31)
 - Line 15A02A5 – 2025 (year ending December 31)
 - Line 15A02A6 – Total (year ending December 31)**Note:** Line 15A02A6 should be the aggregate total of all future years.

For Lines 15B01C1-15B01C6, the line captions are as follows.
 - Line 15B01C1 – 2021 (year ending December 31)
 - Line 15B01C2 – 2022 (year ending December 31)
 - Line 15B01C3 – 2023 (year ending December 31)
 - Line 15B01C4 – 2024 (year ending December 31)
 - Line 15B01C5 – 2025 (year ending December 31)
 - Line 15B01C6 – Total (year ending December 31)**Note:** Line 15B01C6 should be the aggregate total of all future years.

- ❖ NOTES TO FINANCIAL STATEMENT – Note 19 – Direct Premium Written/Produced by Managing General Agents/Third Party Administrators
For Lines 1900001-1999996 on the electronic filing, the valid entries for Column 5 (Type of Authority Granted) are C (for Claims Payment), CA (for Claims Adjustment), R (for Reinsurance Ceding), B (for Binding Authority), P (for Premium Collection), and U (for Underwriting).

- ❖ GENERAL INTERROGATORIES, PART 1 – General
Lines 08.4001-08.4996 – The valid responses for Column 8 (FRB), Column 9 (OCC), Column 10 (FDIC), and Column 11 (SEC) are YES and NO.

- ❖ SCHEDULE S – CEDED REINSURANCE
 - Lines 0100001-0199998 – Life and annuity – affiliates
 - Lines 0200001-0299998 – Life and annuity – non-affiliates
 - Lines 0300001-0399998 – Accident and health – affiliates
 - Lines 0400001-0499998 – Accident and health – non-affiliates
 - Lines 0500001-0599998 – Property/Casualty – affiliates

**NAIC Electronic Filing Submission Directive – Data Year 2020
Quarterly Filings**

Lines 0600001-0699998 – Property/Casualty – non-affiliates

❖ **SCHEDULE T**

The valid responses for Column 1 (Active Status) are as follows.

- L (for Active Licensed or Chartered insurance carrier or domiciled RRG)
- E (for Active Eligible reporting entities eligible or approved to write surplus lines in state)
- R (for Active Registered non-domiciled RRGs)
- Q (for Active Qualified or accredited reinsurer)
- N (for None of the above – not allowed to write business in state)

Lines 1 through 57 – One of the above responses must appear in **every** cell of Column 1 of Schedule T.

❖ **SCHEDULE T (Footnote)**

Line A – Active Status Counts: These counts should be the sums of Schedule T – column 1, and equal 57.

❖ **SUPPLEMENTAL EXHIBITS AND SCHEDULES INTERROGATORIES**

(See page 7 of this directive.)

❖ **MEDICARE PART D COVERAGE SUPPLEMENT**

This table is to be filed only if the reporting company offers Medicare Part D stand-alone coverage.

The information in this table should be reported year-to-date.

❖ **QUARTERLY MERGER HISTORY FORM**

This table is to be filed only if the reporting entity has been party to a merger and answered YES on General Interrogatory Part 1, Line 4.1. Merger data are to be included in the statement text file and should not be in PDF.

The following financial data should be reported for a merger filing or a history filing for the year 2020.

Note: The parenthetical references indicate the blanks' fields from which the requested financial data should be pulled.

- Line 01 – Bonds (Assets Column 3 Line 1 Prior Year Annual))
- Line 02 – Subtotals cash and invested assets (Assets Column 3 Line 12 Prior Year Annual)
- Line 03 – Total assets (Assets Column 3 Line 28 Prior Year Annual)
- Line 04 – Total liabilities (Liabilities Column 3 Line 34 Prior Year Annual)

**NAIC Electronic Filing Submission Directive – Data Year 2020
Quarterly Filings**

SPECIAL INSTRUCTIONS FOR TITLE ELECTRONIC FILINGS

- ❖ **NOTES TO FINANCIAL STATEMENT – Note 13 – Capital and Surplus, Dividend Restrictions and Quasi-Reorganizations**
For Lines 1311001-1311996, Column 1 (Description) does not apply.

- ❖ **NOTES TO FINANCIAL STATEMENT – Note 14 – Liabilities, Contingencies and Assessments**
For Line 14D02 (Range of claims), the valid entries for Column 4 (Claims) are A (for 0-25 claims), B (for 26-50 claims), C (for 51-100 claims), D (for 101-500 claims), and E (for more than 500 claims).

For Line 14D03 (Indicate whether claim count information is disclosed per claim or per claimant), the valid entries for Column 4 (Claims) are F (for per claim) and G (for per claimant).

- ❖ **NOTES TO FINANCIAL STATEMENT – Note 15 – Leases**
For Lines 15A02A1-15A02A6, the line captions are as follows.
 - Line 15A02A1 – 2021 (year ending December 31)
 - Line 15A02A2 – 2022 (year ending December 31)
 - Line 15A02A3 – 2023 (year ending December 31)
 - Line 15A02A4 – 2024 (year ending December 31)
 - Line 15A02A5 – 2025 (year ending December 31)
 - Line 15A02A6 – Total (year ending December 31)**Note:** Line 15A02A6 should be the aggregate total of all future years.

For Lines 15B01C1-15B01C6, the line captions are as follows.
 - Line 15B01C1 – 2021 (year ending December 31)
 - Line 15B01C2 – 2022 (year ending December 31)
 - Line 15B01C3 – 2023 (year ending December 31)
 - Line 15B01C4 – 2024 (year ending December 31)
 - Line 15B01C5 – 2025 (year ending December 31)
 - Line 15B01C6 – Total (year ending December 31)**Note:** Line 15B01C6 should be the aggregate total of all future years.

- ❖ **GENERAL INTERROGATORIES, PART 1 – General**
Lines 08.4001-08.4996 – The valid responses for Column 8 (FRB), Column 9 (OCC), Column 10 (FDIC), and Column 11 (SEC) are YES and NO.

- ❖ **SCHEDULE F – CEDED REINSURANCE**
 - Lines 0100001-0199996 – Affiliates
 - Lines 0200001-0299996 – U.S. insurers
 - Lines 0300001-0399996 – Pools and associations
 - Lines 0400001-0499996 – All other insurers

NAIC Electronic Filing Submission Directive – Data Year 2020
Quarterly Filings

❖ SCHEDULE T

The valid responses for Column 1 (Active Status) are as follows.

L (for Active Licensed or Chartered)

E (for Active Eligible or approved to write surplus lines in state)

R (for Active Registered non-domiciled RRGs)

Q (for Active Qualified or accredited reinsurer)

N (for None of the above – not allowed to write business in state)

Lines 1 through 57 – One of the above responses must appear in **every** cell of Column 1 of Schedule T.

❖ SCHEDULE T (Footnote)

Line A – Active Status Counts: These counts should be the sums of Schedule T – column 1, and equal 57.

❖ QUARTERLY MERGER HISTORY FORM

This table is to be filed only if the reporting entity has been party to a merger and answered YES on General Interrogatory Part 1, Line 4.1. Merger data are to be included in the statement text file and should not be in PDF.

The following financial data should be reported for a merger filing or a history filing for the year 2020.

Note: The parenthetical references indicate the blanks' fields from which the requested financial data should be pulled.

Line 01 – Bonds (Assets Column 3 Line 1 Prior Year Annual))

Line 02 – Subtotals cash and invested assets (Assets Column 3 Line 12 Prior Year Annual)

Line 03 – Total assets (Assets Column 3 Line 28 Prior Year Annual)

Line 04 – Total liabilities (Liabilities Column 2 Line 23 Prior Year Annual)

Line 05 – Total liabilities and surplus (Liabilities Column 2 Line 33 Prior Year Annual)

Line 06 – Total operating income (Operations and investment exhibit Column 1 Line 3 Prior Year Annual)

Line 07 – Total operating expenses (Operations and investment exhibit Column 1 Line 7 Prior Year Annual)

Line 08 – Net operating gain loss (Operations and investment exhibit Column 1 Line 8 Prior Year Annual)

Line 09 – Net investment gain loss (Operations and investment exhibit Column 1 Line 11 Prior Year Annual)

Line 10 – Net income after capital gains before federal income taxes (Operations and investment exhibit Column 1 Line 13 Prior Year Annual)

Line 11 – Net income (Operations and investment exhibit Column 1 Line 15 Prior Year Annual)

Line 12 – Net income (Operations and investment exhibit Column 1 Line 17 Prior Year Annual)

Line 13 – Change in surplus for year (Operations and investment exhibit Column 1 Line 31 Prior Year Annual)

Line 14 – Surplus as regards policyholders (Operations and investment exhibit Column 1 Line 32 Prior Year Annual)