

ADOPTED 8-13-12 REINSURANCE (E) TASK FORCE

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FORM CR-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**

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Total Separate Accounts.....	1499999
Total U.S. (Sum of 0199999, 0499999, 0899999, 1199999).....	1599999
Total Non-U.S. (Sum of 0299999, 0599999, 0999999, 1299999).....	1699999
Total (Sum of 1599999 and 1699999).....	1799999

Column Descriptions

- Column 7 – Amount in Force at End of Year
 For catastrophe-reinsurance (CAT), disability reinsurance (DIS), accidental death benefit reinsurance (ADB) and annuity reinsurance (ACO and AMCO), leave this column blank.

- Column 9 – Premiums
 For deposit funds and other liabilities without life or disability contingencies, leave this column blank.

- Column 10 – Reinsurance Payable on Paid and Unpaid Losses
 For deposit funds and other liabilities without life or disability contingencies, leave this column blank.

- Column 11 – Modified Coinsurance Reserve
 Report the amount of reserves held by the ceding company under modified coinsurance contracts. Include separate accounts modified coinsurance reserves.

- Column 12 – Funds Withheld Under Coinsurance
 Report the amount of funds withheld by the ceding company on coinsurance contracts.

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FORM CR-S – PART 1 – SECTION 2

**REINSURANCE ASSUMED ACCIDENT AND HEALTH INSURANCE LISTED BY REINSURED COMPANY
AS OF DECEMBER 31, (MOST RECENT YEAR-END)**

Form CR-S Part 1, Section 2 must be reported by an assuming insurer upon initial application for status as a Certified Reinsurer, and on an annual basis thereafter so long as the Certified Reinsurer maintains certification. Amounts are to be reported in U.S. dollars with thousands omitted. All dates reported in Form CR-S must be in the format MM/DD/YYYY. For example, the date December 13, 2011 should be reported as 12/13/2011. The Certified Reinsurer's rating and collateral requirement, as assigned by the certifying state, and the effective date of such rating, must be included on this form with respect to each filing that is submitted subsequent to certification.

Part 1, Section 2 provides information on all reinsurance assumed for accident and health insurance from ceding insurers domiciled in the U.S. and abroad. Amounts are to be reported in U.S. dollars with thousands omitted. Part 1, Section 2 data may be reported on an aggregate basis as opposed to reporting data applicable to each individual ceding insurer. However, reporting entities are required to segregate and subtotal this aggregate information in accordance with the categories listed below, as applicable.*

*Note: Additional Instructions for Assuming Insurers Subject to Filing Schedule S Part 1 of the NAIC Annual Statement – In certain cases, a non-U.S. domiciled assuming insurer is required to file annually a Schedule S Part 1 from the NAIC Annual Statement. The Schedule S Part 1 filing is submitted to a U.S. state in which the assuming insurer maintains a trust fund in a qualified U.S. financial institution for the payment of the valid claims of its U.S. ceding insurers with respect to U.S. reinsurance it has assumed under a status other than as a Certified Reinsurer. The purpose of the Schedule S Part 1 filing is to enable the commissioner of the state in which the trust is domiciled to determine the sufficiency of the trust fund, and its Form CR-S filing does not affect this Schedule S Part 1 filing requirement. The assuming insurer's Schedule S Part 1 should
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FORM CR-S – PART 3 – SECTION 1

REINSURANCE CEDED LIFE INSURANCE, ANNUITIES, DEPOSIT FUNDS AND OTHER LIABILITIES
WITHOUT LIFE OR DISABILITY CONTINGENCIES, AND RELATED BENEFITS
AS OF DECEMBER 31, (MOST RECENT YEAR-END)

Form CR-S Part 3 Section 1 must be reported by an assuming insurer upon initial application for status as a Certified

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- Column 7 – Amount in Force at End of Year
Report the ceded amount of the basic life insurance policy only
For catastrophe-reinsurance (CAT), disability reinsurance (DIS), accidental death benefit reinsurance (ADB) and annuity reinsurance (ACO and AMCO), leave this column blank.
- Column 8 – Reserve Credit Taken Current Year
- Column 9 – Reserve Credit Taken Prior Year
- Column 10 – Premiums
Amounts included in this column should represent reinsurance ceded premiums on an incurred basis.
For deposit funds and other liabilities without life or disability contingencies, leave this column blank.
- Columns 11 & 12 – Outstanding Surplus Relief
Outstanding surplus relief means the amount of surplus not yet reported as income.
Report the amount of initial commissions and expense allowance not yet recovered by the reinsurer for the following types of treaties (individual or group): CO, ACO, MCO, AMCO, COFW, ACOFW, MCOFW, AMCOFW, COMB, ACOMB, ACOMBW AND COMBW. This column does not apply to CAT, DIS, ADB, YRT or other non-proportional reinsurance treaties.
Include the outstanding surplus resulting from reinsurance of separate accounts business.
- Column 13 – Modified Coinsurance Reserve
Report the amount of reserves held under modified coinsurance contracts. Include separate accounts modified coinsurance reserves.
- Column 14 – Funds Withheld Under Coinsurance
Report the amount of funds withheld on coinsurance contracts.

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Column 3 – Effective Date
Report earliest effective date of contracts with recoverables reported applicable to individual assuming insurers.

Column 4 – Name of Company (Reinsurer)

Column 5 – Location (Domiciliary Jurisdiction)
Report the two-character postal code abbreviation for the domiciliary jurisdiction. A comprehensive listing of postal code abbreviations for foreign countries is available in the appendix of these instructions. For postal code abbreviations of foreign countries not found in the appendix, use the code found at:

www.nationsonline.org/oneworld/countrycodes.htm

If a reinsurer has merged with another entity, report the domiciliary jurisdiction of the surviving entity.

Column 6 – Type
Use the following abbreviations to identify the plan and type of reinsurance. For example, group coinsurance with funds withheld should be identified as COFW/G. (If there is more than one type of reinsurance in the same reinsurance company, show each type on a separate line.) NOTE: The type should be entered in all capital letters, and ALL reinsurance types must be followed by /G (for Group) or /I (for Individual).

Abbreviations:

I	Individual	{	All Reinsurance Types should be followed by /I or /G.
G	Group		

REINSURANCE TYPES

CO	Coinsurance	COFW	Coinsurance with funds withheld
MCO	Modified coinsurance	MCOFW	Modified coinsurance with funds withheld
COMB	Combination coinsurance/modified coinsurance	COMBW	Combination coinsurance/modified coinsurance with funds withheld
YRT	Yearly renewable term	CAT	Catastrophe
LTC	Long-Term Care	OTH	Other reinsurance

NOTE: The insurance type should be entered in all capital letters.

Column 7 – Premiums
Amounts included in this column should represent reinsurance ceded premiums on an incurred basis.

Column 8 – Unearned Premiums (Estimated)
Amounts represent, by company, the ceded part of the unearned premium.

