

NAIC BLANKS (E) WORKING GROUP

Blanks Agenda Item Submission Form

DATE: 04/03/2024

CONTACT PERSON: \_\_\_\_\_

TELEPHONE: \_\_\_\_\_

EMAIL ADDRESS: \_\_\_\_\_

ON BEHALF OF: \_\_\_\_\_

NAME: Dale Bruggeman

TITLE: Chair SAPWG

AFFILIATION: Ohio Department of Insurance

ADDRESS: 50W. Town

No Impact	<input checked="" type="checkbox"/>
Modifies Required Disclosure	<input type="checkbox"/>
Is there data being requested in this proposal which is available elsewhere in the Annual/Quarterly Statement? <input type="checkbox"/> No <input type="checkbox"/>	
<i>*** If Yes, complete question below***</i>	
<b>DISPOSITION</b>	
<input type="checkbox"/>	Rejected For Public Comment
<input type="checkbox"/>	Referred To Another NAIC Group
<input type="checkbox"/>	Received For Public Comment
<input checked="" type="checkbox"/>	Adopted Date 08/07/2024
<input type="checkbox"/>	Rejected Date _____
<input type="checkbox"/>	Deferred Date _____
<input type="checkbox"/>	Other (Specify) _____

BLANK(S) TO WHICH PROPOSAL APPLIES

- |   |   |   |
|---|---|---|
| <input type="checkbox"/> ANNUAL STATEMENT                             | <input checked="" type="checkbox"/> INSTRUCTIONS      | <input checked="" type="checkbox"/> CROSSCHECKS |
| <input checked="" type="checkbox"/> QUARTERLY STATEMENT               | <input checked="" type="checkbox"/> BLANK             |   |
| <input checked="" type="checkbox"/> Life, Accident & Health/Fraternal | <input checked="" type="checkbox"/> Separate Accounts | <input checked="" type="checkbox"/>             |





***QUARTERLY STATEMENT INSTRUCTIONS – LIFE/FRATERNAL, PROPERTY, HEALTH & TITLE***

**INVESTMENT SCHEDULES GENERAL INSTRUCTIONS**

**(Applies to all investment schedules)**

**Detail Eliminated To Conserve Space**

“To Be Announced” securities (commonly referred to as TBAs) are to be reported in Schedule D unless the structure of the security more closely resembles a derivative, as defined within *SSAP No. 86—Derivatives* in which case the security should be reported on Schedule DB. The exact placement of TBAs in the investment schedules depends upon how a company uses TBA. (For example, if a reporting entity was to acquire a TBA with the intent to take possession of a Schedule D, Part 1, Section 2 qualifying mortgage-backed security, the TBA shall be reported on the Schedule D, Part 1, Section 2 at acquisition. If a reporting entity was to acquire a TBA, with the intent to roll





Other Issuer Credit Obligations:

Report investment structures that qualify as issuer credit obligations pursuant to *SSAP No. 26R – Bonds*







**Financial Asset-Backed Securities – Not Self-Liquidating** – Include all financial asset-backed securities where the structure does not represent a design where the terms of the underlying collateral has contractual principal (and interest, if applicable) that results with

**SCHEDULE D – VERIFICATION**

**BONDS AND STOCKS**

**Detail Eliminated To Conserve Space**

Line 2 – Cost of Bonds and Stocks Acquired

In Column 1, report the actual cost to acquire bonds and stocks on a year-to-date basis, including the

- Line 8 – Total Foreign Exchange Change in Book/Adjusted Carrying Value
- In Column 1, report the unrealized foreign exchange gain or loss on a year-to-date basis, including the amount on bonds and stocks still owned as of the reporting date and the amount on bonds and stocks disposed and reported on Schedule D, Part 4, Column ~~15~~14.
- Line 9 – Deduct Current Year’s Other-Than-Temporary Impairment Recognized
- Report the other-than-temporary impairments on a year-to-date basis including the amount on bonds and stock still owned and the amount on bonds and stocks disposed and reported on Schedule D, Part 4, Column ~~13~~12.
- Line 10 – Total Investment Income Recognized as a Result of Prepayment Penalties and/or Acceleration Fees
- In Column 1, report only the total investment income recognized on a year-to-date basis, using the information recorded in Schedule D, Part 4, Column ~~20~~19, for bonds and stocks that were sold, disposed or otherwise redeemed during the current quarter, as a result of a prepayment penalty and/or acceleration fee.
- Line 11 – Book/Adjusted Carrying Value at the end of Current Period
- In Column 1, report the book/adjusted carrying value as of the end of the current period. The amount in Line 11 should tie to the Assets Page, Column 1, the sum of the lines for Bonds, Line 1, Preferred Stocks, Line 2.1 and Common Stocks, Line 2.2.
- Line 12 – Deduct Total Nonadmitted Amounts

**SCHEDULE D – PART 1B**

**ACQUISITIONS, DISPOSITIONS AND NON-TRADING ACTIVITY DURING THE CURRENT QUARTER  
FOR ALL BONDS AND PREFERRED STOCK BY NAIC DESIGNATION**

**SCHEDULE BA – PART 2**

**SCHEDULE BA – PART 3**

**OTHER LONG-TERM INVESTED ASSETS DISPOSED, TRANSFERRED OR REPAID  
DURING THE CURRENT QUARTER**

This schedule should reflect not only disposals of an entire “other invested asset” but should also include partial disposals and amounts received during the year on investments still held, including, for example, return of capital distributions from limited partnerships.





Agency Commercial Mortgage-Backed Securities –	
Not/Partially Guaranteed (Not Exempt from RBC) .....	1049999999
Non-Agency Residential Mortgage-Backed Securities (Unaffiliated) .....	1059999999
Non-Agency Residential Mortgage-Backed Securities (Affiliated) .....	1069999999
Non-Agency Commercial Mortgage-Backed Securities (Unaffiliated) .....	1079999999
Non-Agency Commercial Mortgage-Backed Securities (Affiliated) .....	1089999999
Non-Agency – CLOs/CBOs/CDOs (Unaffiliated) .....	1099999999
Non-Agency – CLOs/CBOs/CDOs (Affiliated) .....	1109999999
Other Financial Asset-Backed Securities – Self-Liquidating (Unaffiliated) .....	1119999999
Other Financial Asset-Backed Securities – Self-Liquidating (Affiliated) .....	1129999999
Financial Asset-Backed – Not Self-Liquidating	
Equity Backed Securities (Unaffiliated) .....	1319999999
Equity Backed Securities (Affiliated) .....	1329999999
Other Financial Asset-Backed Securities – Not Self-Liquidating (Unaffiliated) .....	1339999999
Other Financial Asset-Backed Securities – Not Self-Liquidating (Affiliated) .....	1349999999
Non-Financial Asset-Backed Securities – Practical Expedient	
Lease-Backed Securities – Practical Expedient (Unaffiliated) .....	1519999999
Lease-Backed Securities – Practical Expedient (Affiliated) .....	1529999999
Other Non-Financial Asset-Backed Securities – Practical Expedient (Unaffiliated) .....	1539999999
Other Non-Financial Asset-Backed Securities – Practical Expedient (Affiliated) .....	1549999999
Non-Financial Asset-Backed Securities – Full Analysis	
Lease-Backed Securities – Full Analysis (Unaffiliated) .....	1719999999
Lease-Backed Securities – Full Analysis (Affiliated) .....	1729999999
Other Non-Financial Asset-Backed Securities – Full Analysis (Unaffiliated) .....	1739999999
Other Non-Financial Asset-Backed Securities – Full Analysis (Affiliated) .....	1749999999
Subtotal – Asset-Backed Securities (Una...	



Column 14 – Issue

Issue information provides detailed data as to the type of security being reported (e.g., coupon, description of security, etc.). Below are examples of what could be provided, but additional information should be provided as appropriate for the security.

6% Senior 2018  
7% Subordinated Debenture 03/15/2022  
3% NY Housing Authority Debenture 2035

The reporting entity is encouraged to use the following sources:

Bloomberg

Interactive Data Corporation (IDC)

Thomson Reuters

~~S&P~~/CUSIP

Descriptions used in either the relevant SEC filing or legal documentation for the transaction.

Do not report ticker symbols, either internal or otherwise. Include tranche information.



Agency Commercial Mortgage-Backed Securities –	
Not/Partially Guaranteed (Not Exempt from RBC) .....	1049999999
Non-Agency Residential Mortgage-Backed Securities (Unaffiliated) .....	1059999999
Non-Agency Residential Mortgage-Backed Securities (Affiliated).....	1069999999
Non-Agency Commercial Mortgage-Backed Securities (Unaffiliated) .....	1079999999
Non-Agency Commercial Mortgage-Backed Securities (Affiliated)	

Column 20 – Stated Contractual Maturity Date

For Common Stocks and funds in scope of SSAP No. 30R and SVO-Identified Bond Exchange Traded Funds, leave blank.

For perpetual bonds, enter 01/01/~~99993000~~.

Column 21 – NAIC Designation, NAIC Designation Modifier and SVO Administrative Symbol

Provide the appropriate combination of the NAIC Designation (1 through 6), NAIC Designation Modifier (A through G) and SVO Administrative Symbol (see below) at date of disposal for each security shown. The list of valid SVO Administrative Symbols is shown below.

Where multiple disposal transactions occurred for the same CUSIP, and those transactions are summarized on one line, enter the appropriate combination of NAIC Designation, NAIC Designation Modifier and SVO Administrative Symbol for the last disposal using the last available designation.

The listing of valid NAIC Designation, NAIC Designation Modifier and SVO Administrative Symbol

Interactive Data Corporation (IDC)

Thomson Reuters

~~S&P~~/CUSIP

Name used in either the relevant SEC filing or legal documentation for the transaction. Issuer is the name of the legal entity that can be found on documents such as SEC Form 424B2, Note Agreements, Prospectuses and Indentures, as appropriate. The name used should be as complete and detailed as possible to enable others to differentiate the legal entity issuing the security from another legal entity with a similar name.

Do not report ticker symbols, either internal or otherwise.

Column 26 – Issue

Issue information provides detailed data as to the type of security being reported (e.g., coupon, description of security, etc.). Below are examples of what could be provided, but additional information should be provided as appropriate for the security.

6% Senior 2018  
7% Subordinated Debenture 03/15/2022  
3% NY Housing Authority Debenture 2035

The reporting entity is encouraged to use the following sources:

Bloomberg

Interactive Data Corporation (IDC)

Thomson Reuters

~~S&P~~/CUSIP

Descriptions used in either the relevant SEC filing or legal documentation for the transaction.

Do not report ticker symbols, either internal or otherwise. Include tranche information.

**SCHEDULE DL – PART 1**

**SECURITIES LENDING COLLATERAL ASSETS**

Reinvested Collateral Assets Owned Current Statement Date

(Securities lending collateral assets reported in aggregate on Line 10 of the asset page  
(Line 9 for Separate Accounts) and not included on Schedules A, B, BA, D, DB and E.)

**Detail Eliminated To Conserve Space**

<u>Category</u>	<u>Line Number</u>
Issuer Credit Obligations (Schedule D, Part 1, Section 1 type):	
U.S. Government Obligations (Exempt from RBC).....	0019999999
Other U.S. Government Obligations (Not Exempt from RBC).....	0029999999
Non-U.S. Sovereign Jurisdiction Securities .....	0039999999
Municipal Bonds – General Obligations (Direct and Guaranteed) .....	0049999999
Municipal Bonds – Special Revenues .....	0059999999
Project Finance Bonds Issued by Operating Entities (Unaffiliated).....	0069999999
Project Finance Bonds Issued by Operating Entities (Affiliated) .....	0079999999
Corporate Bonds (Unaffiliated).....	0089999999
Corporate Bonds (Affiliated) .....	0099999999
Mandatory Convertible Bonds (Unaffiliated) .....	0109999999
Mandatory Convertible Bonds (Affiliated) .....	0119999999
Single Entity Backed Obligations (Unaffiliated) .....	0129999999
Single Entity Backed Obligations (Affiliated) .....	0139999999
SVO-Identified Bond Exchange Traded Funds – Fair Value .....	0149999999
SVO-Identified Bond Exchange Traded Funds – Systematic	



Asset-Backed Securities (Schedule D, Part 1, Section 2 type):

Financial Asset-Backed Securities – Self-Liquidating

Agency Residential Mortgage-Backed Securities – Guaranteed (Exempt from RBC) .....	1019999999
Agency Commercial Mortgage-Backed Securities – Guaranteed (Exempt from RBC) .....	1029999999
Agency Residential Mortgage-Backed Securities – Not/Partially Guaranteed (Not Exempt from RBC) .....	1039999999
Agency Commercial Mortgage-Backed Securities – Not/Partially Guaranteed (Not Exempt from RBC) .....	1049999999
Non-Agency Residential Mortgage-Backed Securities (Unaffiliated) .....	1059999999
Non-Agency Residential Mortgage-Backed Securities (Affiliated) .....	1069999999
Non-Agency Commercial Mortgage-Backed Securities (Unaffiliated) .....	1079999999
Non-Agency Commercial Mortgage-Backed Securities (Affiliated) .....	1089999999
Non-Agency – CLOs/CBOs/CDOs (Unaffiliated) .....	1099999999
Non-Agency – CLOs/CBOs/CDOs (Affiliated) .....	1109999999
Other Financial Asset-Backed Securities – Self-Liquidating (Unaffiliated) .....	1119999999
Other Financial Asset-Backed Securities – Self-Liquidating (Affiliated) .....	1129999999

Financial Asset-Backed Securities – Not Self-Liquidating

Equity Backed Securities (Unaffiliated) .....	1319999999
Equity Backed Securities (Affiliated) .....	1329999999
Other Financial Asset-Backed Securities – Not Self-Liquidating (Unaffiliated) .....	1339999999
Other Financial Asset-Backed Securities – Not Self-Liquidating (Affiliated) .....	1349999999

Non-Financial Asset-Backed Securities – Practical Expedient

Lease-Backed Securities - Practical Expedient (Unaffiliated) .....	1519999999
Lease-Backed Securities - Practical Expedient (Affiliated) .....	1529999999
Other Financial Asset-Backed Securities – Practical Expedient (Unaffiliated) .....	1539999999
Other Financial Asset-Backed Securities – Practical Expedient (Affiliated) .....	1549999999

Non-Financial Asset-Backed Securities – Full Analysis

Lease-Backed Securities - Full Analysis (Unaffiliated) .....	1719999999
Lease-Backed Securities - Full Analysis (Affiliated) .....	1729999999
Other Financial Asset-Backed Securities – Full Analysis (Unaffiliated) .....	1739999999
Other Financial Asset-Backed Securities – Full Analysis (Affiliated) .....	1749999999

Total – Asset-Backed Securities (Unaffiliated) ..... 1889999999

(Sum of Lines: 1019999999, 1029999999, 1039999999, 1049999999,  
1059999999, 1079999999, 1099999999, 1119999999, 1319999999,  
1339999999, 1519999999, 1539999999, 1719999999, and 1739999999)

Total – Asset-Backed Securities (Affiliated) ..... 1899999999

(Sum of Lines: 1069999999, 1089999999, 1109999999, 1129999999,  
1329999999, 1349999999, 1529999999, 1549999999, 1729999999,  
1749999999)

Total – Asset-Backed Securities..... 1909999999

Total – Issuer Credit Obligations and Asset-Backed Securities ..... 2009999999



Column 1 – CUSIP Identification

CUSIP numbers for all purchased publicly issued securities are available from the broker’s confirmation or the certificate. For private placement securities, the NAIC has created a special number called a PPN to be assigned by ~~the Standard & Poor’s CUSIP Bureau~~CUSIP Global Services. For foreign securities, use a CINS that is assigned by ~~CUSIP Global Services~~~~the Standard & Poor’s CUSIP Bureau~~: [www.cusip.com/cusip/index.htm](http://www.cusip.com/cusip/index.htm).

For Lines 0019999999 through ~~2009999999~~1909999999, if no valid CUSIP, CINS or PPN number exists, then the CUSIP field should be zero-filled and a valid ISIN security number should be reported in Column 11.

The CUSIP reported for this column should be determined in a manner consistent with the instructions of other schedules for the lines shown below:

- Lines 0019999999 through 0509999999 ..... Schedule D, Part 1, Section 1, Column 1
- Lines 1019999999 through 1909999999 ..... Schedule D, Part 1, Section 2, Column 1
- Lines 4019999999 through 4509999999 ..... Schedule D, Part 2, Section 1, Column 1
- Lines 5019999999 through 5989999999 ..... Schedule D, Part 2, Section 2, Column 1
- Line 9409999999 ..... Schedule BA, Part 1, Column 1
- Line 9709999999 ..... Schedule E, Part 2, Column 1

  **Detail Eliminated To Conserve Space**  

**SCHEDULE DL – PART 2**

**SECURITIES LENDING COLLATERAL ASSETS**

Reinvested Collateral Assets Owned Current Statement Date

(Securities lending collateral assets included on Schedules A, B, BA, D, DB and E  
(Line 9 for Separate Accounts) and not reported in aggregate on Line 10 of the asset page.)

**Detail Eliminated To Conserve Space**

Category

Line Number



Column 1 – CUSIP Identification

CUSIP numbers for all purchased publicly issued securities are available from the broker's confirmation or the certificate. For private placement securities, the NAIC has created a special number called a PPN to be assigned by ~~CUSIP Global Services~~the Standard & Poor's CUSIP Bureau. For foreign securities, use a CINS that is assigned by ~~CUSIP Global Services~~the Standard & Poor's CUSIP Bureau: [www.cusip.com/cusip/index.htm](http://www.cusip.com/cusip/index.htm).

For Lines 0019999999 through ~~2509999999~~1909999999, if no valid CUSIP, CINS or PPN number exists, then the CUSIP field should be zero-filled and a valid ISIN security number should be reported in Column 11.

The CUSIP reported for this column should be same for the security as reported in other schedules for the lines shown below:

- Lines 0019999999 through 0509999999 ..... Schedule D, Part 1, Section 1, Column 1
- Lines 1019999999 through 1909999999 ..... Schedule D, Part 1, Section 2, Column 1
- Lines 4019999999 through 4509999999 ..... Schedule D, Part 2, Section 1, Column 1
- Lines 5019999999 through 5989999999 ..... Schedule D, Part 2, Section 2, Column 1
- Line 9409999999 ..... Schedule BA, Part 1, Column 1
- Line 9709999999 ..... Schedule E, Part 2, Column 1



**Detail Eliminated To Conserve Space**

**SCHEDULE E – PART 2 – CASH EQUIVALENTS**  
**INVESTMENTS OWNED END OF CURRENT QUARTER**

**Detail Eliminated To Conserve Space**

<u>Category</u>	<u>Line Number</u>
Issuer Credit Obligations:	
U.S. Government Obligations (Exempt from RBC).....	0019999999
Other U.S. Government Obligations (Not Exempt from RBC).....	0029999999
Non-U.S. Sovereign Jurisdiction Securities .....	0039999999
Municipal Bonds – General Obligations (Direct and Guaranteed).....	0049999999
Municipal Bonds – Special Revenue.....	0059999999
Project Finance Bonds Issued by Operating Entities (Unaffiliated) .....	0069999999
Project Finance Bonds Issued by Operating Entities (Affiliated).....	0079999999
Corporate Bonds (Unaffiliated).....	0089999999
Corporate Bonds (Affiliated).....	0099999999
Mandatory Convertible Bonds (Unaffiliated).....	0109999999
Mandatory Convertible Bonds (Affiliated) .....	0119999999
Single Entity Backed Obligations (Unaffiliated).....	0129999999
Single Entity Backed Obligations (Affiliated) .....	0139999999
<del>SVO Identified Bond Exchange Traded Funds – Fair Value .....</del>	<del>0149999999</del>
<del>SVO Identified Bond Exchange Traded Funds – Systematic Value .....</del>	<del>0159999999</del>
Bonds Issued from SEC-Registered Business Development Corps, Closed End Funds & REITS (Unaffiliated) .....	0169999999
Bonds Issued from SEC-Registered Business Development Corps, Closed End Funds & REITS (Affiliated) .....	0179999999
Bank Loans – Issued (Unaffiliated).....	0189999999
Bank Loans – Issued (Affiliated).....	0199999999
Bank Loans – Acquired (Unaffiliated) .....	0209999999
Bank Loans – Acquired (Affiliated).....	0219999999
Mortgage Loans that Qualify as SVO-Identified Credit Tenant Loans (Unaffiliated) .....	0229999999
Mortgage Loans that Qualify as SVO-Identified Credit Tenant Loans (Affiliated) .....	0239999999
Other Issuer Credit Obligations (Unaffiliated) .....	0269999999
Other Issuer Credit Obligations (Affiliated).....	0279999999
<u>Total – Issuer Credit Obligations (Unaffiliated).....</u>	<u>0489999999</u>

ASSETS



**Detail Eliminated To Conserve Space**



Line 1            –    Bonds

Report all bonds with maturity dates greater than one year from the acquisition date. Bonds are valued and reported in accordance with guidance set forth in *SSAP No. 26R—Bonds*; and *SSAP No. 43R—~~Loan Backed and Structured~~ Asset-Backed Securities*. All asset-backed securities are reported as bonds regardless of if the maturity date is less than one year from acquisition.

**CASH FLOW**



**NOTES TO FINANCIAL STATEMENTS**

***QUARTERLY STATEMENT INSTRUCTIONS – LIFE/FRATERNAL, PROPERTY, & HEALTH***

**SCHEDULE E – PART 1 – CASH**

**MONTH END DEPOSITORY BALANCES**

**Detail Eliminated To Conserve Space**

Column 2 – Restricted Asset Code

If cash is not under the exclusive control of the reporting entity, it is to be identified by placing one of the

*QUARTERLY STATEMENT INSTRUCTIONS – TITLE*

**SCHEDULE E – PART 1 – CASH**

**MONTH END DEPOSITORY BALANCES**



**Detail Eliminated To Conserve Space**

Column 2 – Restricted Asset Code

If cash is not under the exclusive control of the company, it is to be identified by placing one of the **symbols identified in the Investment Schedules General Instructions** in this column.

**QUARTERLY STATEMENT BLANK – LIFE/FRATERNAL, PROPERTY, & HEALTH**

**SCHEDULE E – PART 1 – CASH**  
**Month End Depository Balances**

1	2	3	4	5	Book Balance at End of Each Month During Current Quarter			9
					6	7	8	
Depository	<u>Restricted</u> <u>Asset</u> Code	Rate of Interest	Amount of Interest Received During Current Quarter	Amount of Interest Accrued at Current Statement Date	First Month	Second Month	Third Month	*
.....	.....	.....	.....	.....	.....	.....	.....	XXX
.....	.....	.....	.....	.....	.....	.....	.....	XXX

**QUARTERLY STATEMENT BLANK – TITLE**

**SCHEDULE E – PART 1 – CASH**  
**Month-End Depository Balances**

1 Depository	2 <u>Restricted Asset Code</u>	3 Rate of Interest	4 Amount of Interest Received During Current Quarter	5 Amount of Interest Accrued at Current Statement Date	Book Balance at End of Each Month During Current Quarter			9 *
					6 First Month	7 Second Month	8 Third Month	
<b>OPEN DEPOSITORIES</b> .....	.....	.....	.....	.....	.....	.....	.....	XXX
Section (A)—Segregated Funds Held for Others.....	.....	.....	.....	.....	.....	.....	.....	XXX
.....	.....	.....	.....	.....	.....	.....	.....	XXX
.....	.....	.....	.....	.....	.....	.....	.....	XXX
.....	.....	.....	.....	.....	.....	.....	.....	XXX
.....	.....	.....	.....	.....	.....	.....	.....	XXX
.....	.....	.....	.....	.....	.....	.....	.....	XXX
0199998 Deposits in _____depositories which do not exceed the allowable limit in any one depository (see instructions)	XXX	XXX						XXX
0199999 Total Segregated Funds Held for Others	XXX	XXX						XXX
Section (B)—General Funds .....	.....	.....	.....	.....	.....	.....	.....	XXX
.....	.....	.....	.....	.....	.....	.....	.....	XXX
.....	.....	.....	.....	.....	.....	.....	.....	XXX
.....	.....	.....	.....	.....	.....	.....	.....	XXX
.....	.....	.....	.....	.....	.....	.....	.....	XXX
.....	.....	.....	.....	.....	.....	.....	.....	XXX