

**REVISIONS TO
2024 NAIC ANNUAL STATEMENT INSTRUCTIONS – LIFE/FRATERNAL**

NOV 2024

- PAGE 141:** **Notes to Financial Statements**
Revision: Update Data Capture Table to include Note 21J
Reason: Note 21J should be data captured and it was inadvertently left off of the Data Capture Table.
- PAGE 273:** **Notes to Financial Statements**
Revision: Remove Life/Fraternal only language from Note 21J
Reason: This note is only on the Life/Fraternal instructions so the language was not needed for clarification.

EDITOR’S NOTE:

The above changes are highlighted on the revised pages that follow.

Recent Blanks (E) Working Group agenda items (exposure drafts) may be viewed in detail on the BWG web page at https://content.naic.org/cmte_e_app_blanks.htm.

NOTES TO FINANCIAL STATEMENTS

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

These instructions include guidance for the annual statement. These instructions provide specific examples that illustrate the disclosures required by the *Accounting Practices and Procedures Manual*

