

This document represents assistance for reporting the prior year amounts for Credit Tennant Loans on Schedule D, Part 1A, Section 1 and Section 2 for the year-end 2011 reporting period. This document was developed for assistance by NAIC staff and has not been approved by the NAIC, or any of its committees, task forces or working groups.

## **Guidance for Filing the 2011 Schedule D, Part 1A, Section 1 and Section 2**

Proposal 2011-02 BWG was adopted by the Blanks Working Group during the September 30, 2011 conference call. The proposal deleted the category of Credit Tennant Loans contained in Schedule D investment schedules including Schedule D, Part 1A, Section 1 and Section 2. The category will now be reported as a collateral type on Schedule D, Part 1 in Column 26.

Schedule D, Part 1A, Sections 1 and Section 2 requires prior year amounts to be reported. Therefore, the vendor software, utilized by companies to complete their filings, will allow for companies to manually enter the prior year data into the necessary fields. Companies should record their prior year data for Schedule D, Part 1A, Sections 1 and 2 in the same categories as they will their current year data.