

## NAIC BLANKS (E) WORKING GROUP

### Blanks Agenda Item Submission Form

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|---|--|
| <p style="text-align: right;">DATE: <u>02/06/2017</u></p> <p>CONTACT PERSON: _____</p> <p>TELEPHONE: _____</p> <p>EMAIL ADDRESS: _____</p> <p>ON BEHALF OF: _____</p> <p>NAME: <u>Tomoko Stock</u></p> <p>TITLE: <u>Sr. Insurance Examiner</u></p> <p>AFFILIATION: <u>California Department of Insurance</u></p> <p>ADDRESS: <u>300 S. Spring St. S. Tower</u><br/><u>Los Angeles, CA 90013</u></p> | <p style="text-align: center;"><b>FOR NAIC USE ONLY</b></p> <p>Agenda Item # <u>2017-03BWG MOD</u></p> <p>Year <u>2017</u></p> <p>Changes to Existing Reporting [ X ]</p> <p>New Reporting Requirement [ ]</p> <hr/> <p style="text-align: center;"><b>REVIEWED FOR ACCOUNTING PRACTICES AND PROCEDURES IMPACT</b></p> <p>No Impact [ X ]</p> <p>Modifies Required Disclosure [ ]</p> <hr/> <p style="text-align: center;"><b>DISPOSITION</b></p> <p>[ ] Rejected For Public Comment</p> <p>[ ] Referred To Another NAIC Group</p> <p>[ ] Received For Public Comment</p> <p>[ X ] Adopted Date <u>06/14/2017</u></p> <p>[ ] Rejected Date _____</p> <p>[ ] Deferred Date _____</p> <p>[ ] Other (Specify) _____</p> |
|---|--|

#### BLANK(S) TO WHICH PROPOSAL APPLIES

- |  |   |  |
|--|---|--|
| <input checked="" type="checkbox"/> ANNUAL STATEMENT           | <input checked="" type="checkbox"/> QUARTERLY STATEMENT |  |
| <input checked="" type="checkbox"/> INSTRUCTIONS               | <input type="checkbox"/> CROSSCHECKS                    | <input checked="" type="checkbox"/> BLANK  |
| <input checked="" type="checkbox"/> Life and Accident & Health | <input checked="" type="checkbox"/> Property/Casualty   | <input checked="" type="checkbox"/> Health |
| <input checked="" type="checkbox"/> Separate Accounts          | <input checked="" type="checkbox"/> Fraternal           | <input checked="" type="checkbox"/> Title  |
| <input type="checkbox"/> Other Specify _____                   |   |  |

Anticipated Effective Date: Annual 2017

#### IDENTIFICATION OF ITEM(S) TO CHANGE

Modify the CUSIP column for Schedules BA and DL and add a ISIN Column to Schedule DL for consistency with changes made to Schedule D. Add additional header for Schedule DL so it is easier to identify which schedule reflect securities included in other investment schedule and which reflects one line reporting.

#### REASON, JUSTIFICATION FOR AND/OR BENEFIT OF CHANGE\*\*

The purpose of this proposal is to reflect the changes made to the CUSIP Column in Schedule D on Schedules BA and DL and add an ISIN Column to Schedule DL for consistency with Schedule D changes made. Clarification was added to the header for Schedule DL to clarify which schedule reflects one line reporting and which has securities included on other investment schedules.

#### NAIC STAFF COMMENTS

Comment on Effective Reporting Date: \_\_\_\_\_

Other Comments:

\*\* This section must be completed on all forms.

Revised 6/13/2009

**SCHEDULE BA – PART 1**

**OTHER LONG-TERM INVESTED ASSETS OWNED DECEMBER 31 OF CURRENT YEAR**

Refer to *SSAP No. 23—Foreign Currency Transactions and Translations* for accounting guidance.

Column 1 – CUSIP Identification

This column must be completed by **Life and Fraternal** insurers that file Schedule BA investments with the Securities Valuation Office.

~~All CUSIP/PPN/CINS numbers entered in this column must conform to those as published by the Securities Valuation Office (SVO). CUSIP numbers for all purchased publicly issued securities are available from the broker’s confirmation or the certificate and will be identical to those used by the SVO.~~ For private placement securities, the NAIC has created a special number called a PPN to be assigned by the Standard and Poor’s CUSIP Bureau. For foreign securities, use a CINS that is assigned by the Standard and Poor’s CUSIP Bureau: [www.cusip.com/cusip/index.htm](http://www.cusip.com/cusip/index.htm).



**Detail Eliminated To Conserve Space**

**SCHEDULE BA – PART 2**

**OTHER LONG-TERM INVESTED ASSETS ACQUIRED AND ADDITIONS MADE DURING THE YEAR**

This schedule should reflect not only those newly acquired long-term invested assets, but also any increases or additions to long-term invested assets acquired in the current and prior periods, including, for example, capital calls from existing limited partnerships.

Column 1 – CUSIP Identification

This column must be completed by **Life and Fraternal** insurers that file Schedule BA investments with the Securities Valuation Office.

~~All CUSIP/PPN/CINS numbers entered in this column must conform to those as published by the Securities Valuation Office (SVO). CUSIP numbers for all purchased publicly issued securities are available from the broker’s confirmation or the certificate and will be identical to those used by the SVO.~~ For private placement securities, the NAIC has created a special number called a PPN to be assigned by the Standard and Poor’s CUSIP Bureau. For foreign securities, use a CINS that is assigned by the Standard and Poor’s CUSIP Bureau: [www.cusip.com/cusip/index.htm](http://www.cusip.com/cusip/index.htm).

If no CUSIP number exists, the CUSIP field should be zero-filled.



**Detail Eliminated To Conserve Space**

**SCHEDULE DL – PART 1**

**SECURITIES LENDING COLLATERAL ASSETS**

Reinvested Collateral Assets Owned December 31 Current Year  
(Securities lending collateral assets reported in aggregate on one Line 10 of the asset page  
and not included on Schedules A, B, BA, D, DB and E.)

This schedule should include a detailed listing of reinvested collateral assets that were owned as of the end of the current reporting year. For Schedule DL, reinvested collateral assets are collateral currently held as part of a securities lending program administered by the reporting entity or its agent (affiliated or unaffiliated) that can be resold or repledged. This is the **currently held collateral**, meaning original collateral if it is still in the original form received or the new invested asset resulting from the disposal and/or reinvestment of the original collateral. See *SSAP No. 103—Transfers and Servicing of Financial Assets and Extinguishments of Liabilities* for accounting guidance.



**Detail Eliminated To Conserve Space**

Column 1 – CUSIP Identification

~~All CUSIP/PPN/CINS numbers entered in this column must conform to those as provided and published by the Securities Valuation Office (SVO). CUSIP numbers for all purchased publicly issued securities are available from the broker's confirmation or the certificate and will be identical to those used by the SVO. 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 and Poor's CUSIP Bureau. For foreign securities, use a CINS that is assigned by the Standard and Poor's CUSIP Bureau: [www.cusip.com/cusip/index.htm](http://www.cusip.com/cusip/index.htm).

For Lines 0199999 through 7599999, if no valid CUSIP, CINS or PPN number exists then report a valid ISIN (Column 11) security number. The CUSIP field should be zero-filled.

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 0199999 through 6699999 ..... Schedule D, Part 1, Column 1
- Lines 6899999 through 7099999 ..... Schedule D, Part 2, Section 1, Column 1
- Lines 7199999 through 7599999 ..... Schedule D, Part 2, Section 2, Column 1
- Line 8899999 ..... Schedule BA, Part 1, Column 1
- Line 8999999 ..... Schedule DA, Part 1, Column 1

The CUSIP number should be zero-filled for the following lines:

- Real Estate (Schedule A type) ..... 8699999
- Mortgage Loans on Real Estate (Schedule B type)..... 8799999
- Cash (Schedule E, Part 1 type)..... 9099999
- Cash Equivalents (Schedule E, Part 2 type)..... 9199999
- Other Assets..... 9299999



**Detail Eliminated To Conserve Space**

\*\* Columns 8 through 10-11 will be electronic only. \*\*

**Detail Eliminated To Conserve Space**

Column 10 – Legal Entity Identifier (LEI)

Provide the 20-character Legal Entity Identifier (LEI) for any mortgagor, issuer or counterparty as assigned by a designated Local Operating Unit. If no LEI number has been assigned, leave blank.

Column 11 – ISIN Identification

The International Securities Identification Numbering (ISIN) system is an international standard set up by the International Organization for Standardization (ISO). It is used for numbering specific securities, such as stocks, bonds, options and futures. ISIN numbers are administered by a National Numbering Agency (NNA) in each of their respective countries, and they work just like serial numbers for those securities. Record the ISIN number only if no valid CUSIP, CINS or PPN exists to report in Column 1.

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

Lines 0199999 through 6699999 ..... Schedule D, Part 1, Column 1  
Lines 6899999 through 7099999 ..... Schedule D, Part 2, Section 1, Column 1  
Lines 7199999 through 7599999 ..... Schedule D, Part 2, Section 2, Column 1

The ISIN number should be zero-filled for the following lines:

Real Estate (Schedule A type) ..... 8699999  
Mortgage Loans on Real Estate (Schedule B type)..... 8799999  
Other Invested Assets (Schedule BA type)..... 8899999  
Short-Term Invested Assets (Schedule DA, Part 1 type)..... 8999999  
Cash (Schedule E, Part 1 type)..... 9099999  
Cash Equivalents (Schedule E, Part 2 type)..... 9199999  
Other Assets..... 9299999

General Interrogatories:

1. The total activity for the year represents the net increase (decrease) from the prior year-end to the current year-end.
2. The average balance for the year is the average daily balance.

Average daily balance: Total of daily balances divided by the number of days. Always calculate based on a 365/366 day year. If data is missing for a given date (e.g., weekend, holiday), count the previous day's value multiple times. The actual day count for the year (365/366) would serve as the denominator in the average calculation.

**SCHEDULE DL – PART 2**

**SECURITIES LENDING COLLATERAL ASSETS**

Reinvested Collateral Assets Owned December 31 Current Year  
(Securities lending collateral assets included on Schedules A, B, BA, D, DB and E  
and not reported in aggregate on Line 10 of the asset page.)

This schedule should include a detailed listing of reinvested collateral assets that were owned as of the end of the current reporting year. For Schedule DL, reinvested collateral assets are collateral currently held as part of a securities lending program administered by the reporting entity or its agent (affiliated or unaffiliated) that can be resold or repledged. This is the **currently held collateral**, meaning original collateral if it is still in the original form received or the new invested asset resulting from the disposal and/or reinvestment of the original collateral. See *SSAP No. 103—Transfers and Servicing of Financial Assets and Extinguishments of Liabilities* for accounting guidance.



**Detail Eliminated To Conserve Space**

Column 1 – CUSIP Identification

~~All CUSIP/PPN/CINS numbers entered in this column must conform to those as provided and published by the Securities Valuation Office (SVO). CUSIP numbers for all purchased publicly issued securities are available from the broker's confirmation or the certificate and will be identical to those used by the SVO. 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 and Poor's CUSIP Bureau. For foreign securities, use a CINS that is assigned by the Standard and Poor's CUSIP Bureau: [www.cusip.com/cusip/index.htm](http://www.cusip.com/cusip/index.htm).

For Lines 0199999 through 7599999, if no valid CUSIP, CINS or PPN number exists then report a valid ISIN (Column 11) security number. The CUSIP field should be zero-filled.

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

- Lines 0199999 through 6699999 ..... Schedule D, Part 1, Column 1
- Lines 6899999 through 7099999 ..... Schedule D, Part 2, Section 1, Column 1
- Lines 7199999 through 7599999 ..... Schedule D, Part 2, Section 2, Column 1
- Line 8899999 ..... Schedule BA, Part 1, Column 1
- Line 8999999 ..... Schedule DA, Part 1, Column 1

The CUSIP number should be zero-filled for the following lines:

- Real Estate (Schedule A) ..... 8699999
- Mortgage Loans on Real Estate (Schedule B) ..... 8799999
- Cash (Schedule E, Part 1) ..... 9099999
- Cash Equivalents (Schedule E, Part 2)..... 9199999
- Other Assets..... 9299999



**Detail Eliminated To Conserve Space**

\*\* Columns 8 through ~~10-11~~ will be electronic only. \*\*

**Detail Eliminated To Conserve Space**

Column 10 – Legal Entity Identifier (LEI)

Provide the 20-character Legal Entity Identifier (LEI) for any mortgagor, issuer or counterparty as assigned by a designated Local Operating Unit. If no LEI number has been assigned, leave blank.

Column 11 – ISIN Identification

The International Securities Identification Numbering (ISIN) system is an international standard set up by the International Organization for Standardization (ISO). It is used for numbering specific securities, such as stocks, bonds, options and futures. ISIN numbers are administered by a National Numbering Agency (NNA) in each of their respective countries, and they work just like serial numbers for those securities. Record the ISIN number only if no valid CUSIP, CINS or PPN exists to report in Column 1.

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

- Lines 0199999 through 6699999 ..... Schedule D, Part 1, Column 1
- Lines 6899999 through 7099999 ..... Schedule D, Part 2, Section 1, Column 1
- Lines 7199999 through 7599999 ..... Schedule D, Part 2, Section 2, Column 1

The ISIN number should be zero-filled for the following lines:

- Real Estate (Schedule A) ..... 8699999
- Mortgage Loans on Real Estate (Schedule B) ..... 8799999
- Other Invested Assets (Schedule BA) ..... 8899999
- Short-Term Invested Assets (Schedule DA, Part 1) ..... 8999999
- Cash (Schedule E, Part 1) ..... 9099999
- Cash Equivalents (Schedule E, Part 2) ..... 9199999
- Other Assets ..... 9299999

General Interrogatories:

1. The total activity for the year represents the net increase (decrease) from the prior year-end to the current year-end.
2. The average balance for the year is the average daily balance.

Average daily balance: Total of daily balances divided by the number of days. Always calculate based on a 365/366 day year. If data is missing for a given date (e.g., weekend, holiday), count the previous day's value multiple times. The actual day count for the year (365/366) would serve as the denominator in the average calculation.

**ANNUAL STATEMENT BLANK – ALL STATEMENT TYPES**

**SCHEDULE DL – PART 1  
SECURITIES LENDING COLLATERAL ASSETS**

Reinvested Collateral Assets Owned December 31 Current Year  
(Securities lending collateral assets reported in aggregate on one Line 10 of the asset page  
and not included on Schedules A, B, BA, D, DB and E.)

| 1                       | 2           | 3    | 4                                       | 5          | 6                               | 7             |
|-------------------------|-------------|------|---|------------|---------------------------------|---------------|
| CUSIP<br>Identification | Description | Code | NAIC<br>Designation/Market<br>Indicator | Fair Value | Book/Adjusted<br>Carrying Value | Maturity Date |


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Detail Eliminated To Conserve Space
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|         |        |  |  |  |  |     |
|---------|--------|--|--|--|--|-----|
| 9999999 | Totals |  |  |  |  | XXX |
|---------|--------|--|--|--|--|-----|

General Interrogatories:

1. Total activity for the year Fair Value \$ ..... Book/Adjusted Carrying Value \$ .....
2. Average balance for the year Fair Value \$ ..... Book/Adjusted Carrying Value \$ .....
3. Reinvested securities lending collateral assets book/adjusted carrying value included in this schedule by NAIC designation:  
 NAIC 1 \$ \_\_\_\_\_; NAIC 2 \$ \_\_\_\_\_; NAIC 3 \$ \_\_\_\_\_; NAIC 4 \$ \_\_\_\_\_; NAIC 5 \$ \_\_\_\_\_; NAIC 6 \$ \_\_\_\_\_.

**SCHEDULE DL – PART 2  
SECURITIES LENDING COLLATERAL ASSETS**

Reinvested Collateral Assets Owned December 31 Current Year  
(Securities lending collateral assets included on Schedules A, B, BA, D, DB and E  
and not reported in aggregate on Line 10 of the asset page.)

| 1                       | 2           | 3    | 4                                       | 5          | 6                               | 7             |
|-------------------------|-------------|------|---|------------|---------------------------------|---------------|
| CUSIP<br>Identification | Description | Code | NAIC<br>Designation/Market<br>Indicator | Fair Value | Book/Adjusted<br>Carrying Value | Maturity Date |


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|         |        |  |  |  |  |     |
|---------|--------|--|--|--|--|-----|
| 9999999 | Totals |  |  |  |  | XXX |
|---------|--------|--|--|--|--|-----|

General Interrogatories:

1. Total activity for the year Fair Value \$ ..... Book/Adjusted Carrying Value \$ .....
2. Average balance for the year Fair Value \$ ..... Book/Adjusted Carrying Value \$ .....

**QUARTERLY STATEMENT BLANK – ALL STATEMENT TYPES**

**SCHEDULE DL – PART 1  
SECURITIES LENDING COLLATERAL ASSETS**

Reinvested Collateral Assets Owned Current Statement Date  
(Securities lending collateral assets reported in aggregate on one Line 10 of the asset page  
and not included on Schedules A, B, BA, D, DB and E.)

| 1                       | 2           | 3    | 4                                       | 5          | 6                               | 7             |
|-------------------------|-------------|------|---|------------|---------------------------------|---------------|
| CUSIP<br>Identification | Description | Code | NAIC<br>Designation/Market<br>Indicator | Fair Value | Book/Adjusted<br>Carrying Value | Maturity Date |


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|         |        |  |  |  |  |     |
|---------|--------|--|--|--|--|-----|
| 9999999 | Totals |  |  |  |  | XXX |
|---------|--------|--|--|--|--|-----|

General Interrogatories:

1. Total activity for the year Fair Value \$ ..... Book/Adjusted Carrying Value \$ .....
2. Average balance for the year Fair Value \$ ..... Book/Adjusted Carrying Value \$ .....
3. Reinvested securities lending collateral assets book/adjusted carrying value included in this schedule by NAIC designation:  
 NAIC 1 \$ \_\_\_\_\_; NAIC 2 \$ \_\_\_\_\_; NAIC 3 \$ \_\_\_\_\_; NAIC 4 \$ \_\_\_\_\_; NAIC 5 \$ \_\_\_\_\_; NAIC 6 \$ \_\_\_\_\_.

**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  
and not reported in aggregate on Line 10 of the asset page.)

| 1                       | 2           | 3    | 4                                       | 5          | 6                               | 7             |
|-------------------------|-------------|------|---|------------|---------------------------------|---------------|
| CUSIP<br>Identification | Description | Code | NAIC<br>Designation/Market<br>Indicator | Fair Value | Book/Adjusted<br>Carrying Value | Maturity Date |


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|         |        |  |  |  |  |     |
|---------|--------|--|--|--|--|-----|
| 9999999 | Totals |  |  |  |  | XXX |
|---------|--------|--|--|--|--|-----|

General Interrogatories:

1. Total activity for the year Fair Value \$ ..... Book/Adjusted Carrying Value \$ .....
2. Average balance for the year Fair Value \$ ..... Book/Adjusted Carrying Value \$ .....

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