***State of California Department of Insurance***

(FAD PAP--A 11/21)

***Attachment A***

**Request for Approval of Permitted Accounting Practice**

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| **Name of Insurer:** |  |

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| --- | --- | --- | --- | --- |
| **NAIC No.:** |  |  | **NAIC Group No.:** |  |

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1. Proposed effective date:

*(****Note****: Request must be made at least* ***30 days*** *prior to the proposed effective date.)*

1. State the nature and a clear description of the permitted accounting practice request:

*(Include appropriate NAIC Statutory Accounting Principles (“SAP”) or California statute.)*

1. Disclose whether the permitted accounting practice was granted in the previous year(s):

YES NO

1. Financial statement filing date in which the requested permitted accounting practice will be reflected, if approved.  *(****Note****: Valid for 1 year, a 12-month period, only.)*
2. Identify any potential effects and quantify the potential impact to each financial statement line item affected by the request. The potential impact may be determined by comparing the financial statements prepared in accordance with NAIC SAP and the financial statements incorporating the requested permitted accounting practice.

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|  | | | | **Amount Reported** | | |
| **Financial Statement Item** | **Page** | **Line No** |  | **With Permitted Accounting Practice** |  | **Without Permitted Accounting Practice** |
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1. Effect of the requested permitted accounting practice on a legal entity basis and on all parent and affiliated U.S. insurance companies, if applicable.

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| **Company Name** | **Relationship to the Insurer** |  | **Amount of Capital and Surplus** | | |
| **With Permitted Accounting Practice** |  | **Without Permitted Accounting**  **Practice** |
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1. List other permitted accounting practices currently in effect, if applicable.
2. Disclose the quantitative effect of the permitted accounting practice request with all other approved permitted accounting practices currently in effect. *See Appendix A-205 of the Manual, Illustrative Disclosure of Differences Between NAIC Statutory Accounting Practices and Procedures and Accounting Practices Prescribed or Permitted by the State of Domicile*.

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|  | | **Amount of Capital and Surplus** | | |
| **With Permitted Accounting Practice** |  | **Without Permitted Accounting Practice** |
| Requested permitted accounting practice: |  |  |  |  |
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| List all other approved permitted accounting practices: |  |  |  |  |
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| **TOTAL** |  |  |  |  |