**Section 2101.10 Legal Reserve Life Blank Prescribed**

Assessment companies operating under Article XVI and Article XXI of the Illinois Insurance Code will report their transactions on the legal reserve life annual statement blank.

a) The signature of the actuary on page 1 of the annual statement will be taken to mean that he personally was responsible for the calculation of the actuarial liabilities.

b) Companies having non-tabular business will show the amount representing the balance of the non-tabular fund at line 27, page 3. Line 29, page 3, must include only the surplus in the tabular fund. Tabular and non-tabular business will be separated and shown in separate columns on page 5 and all supporting exhibits.

1) Transactions involving guarantee fund certificates are to be shown in the surplus account, lines 34 to 51, on page 4.

2) Coupons guaranteed under the terms of life insurance contracts are contract payments and are to be shown on line 9, page 4, and should not be included in dividends to policyholders, line 29, page 4.

c) All policy, membership and other fees formerly shown on line 5, page 2, of the assessment blank should be shown in gross on page 7, Exhibit 1. The amount paid to or retained by agents is to be included on lines 23 to 25 on page 7.

d) All properties are to be shown individually in Schedule A. Permission to summarize will not apply to assessment companies.

1) Schedule B. Instead of the five-page schedule in the life blank, assessment companies will continue to file a one-page schedule showing all mortgages owned and their classification.

2) Schedule G. All payments over $3000 will be shown as formerly. Part 1 will be ignored and the amounts shown in Part 2.

3) Special interrogatories will be supplied on a separate page which will be inserted along with Schedule B.