



Ohio Administrative Code Rule 3901-3-18 NAIC manuals.

Effective: November 14, 2024

(A) Purpose

The purpose of this rule is to adopt the forms, instructions and manuals prescribed by the "National Association of Insurance Commissioners" for the preparation and filing of statutory financial statements and other financial information.

(B) Authority

This rule is promulgated pursuant to the authority vested in the superintendent under sections 3901.041, 3901.77, 1739.09 and 1751.47 of the Revised Code.

(C) Definition

For purposes of this rule, "Insurer" means property and casualty insurance companies, life insurance companies, fraternal benefit associations, title insurance companies, health insuring corporations and multiple employer welfare associations.

(D) Scope

This rule applies to all domestic insurers and the Ohio department of insurance.

(E) Financial examinations and analysis

The Ohio department of insurance will employ the most current version of "Valuation of Securities Manual", the "Purpose and Procedures Manual of the Securities Valuation Office", the "Accounting Practices and Procedures Manual," The "Financial Condition Examiners Handbook," the "Financial Analysis Handbook," the "annual statement blanks" and the "annual statement instructions" published by the "National Association of Insurance Commissioners" in discharging its duty to



examine and analyze the financial condition of insurers authorized to conduct business in the state of Ohio.

(F) Preparation of financial statements

All domestic insurers shall employ the most current version of the "Valuation of Securities Manual", the "Purpose and Procedures Manual of the Securities Valuation Office", the "Accounting Practices and Procedures Manual" and the "annual statement instructions" published by the "National Association of Insurance Commissioners" for the purpose of preparing and filing quarterly and annual statements with the Ohio department of insurance and other financial information.

(G) Severability

If any portion of this rule or the application thereof to any person or circumstance is held invalid, the invalidity does not affect other provisions or applications of the rule or related rules which can be given effect without the invalid portion or application, and to this end the provisions of this rule are severable.