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DEAN L. CAMERON
Director

BULLETIN NO. 26-01

DATE: March 5, 2026
TO: All Authorized Insurers
FROM: Dean L. Cameron, Director
SUBJECT: Use of Revised Accounting Practices and Procedures Manual and Valuation Manual of the NAIC

This Bulletin provides guidance regarding the version of the NAIC's Accounting Practices and Procedures Manual to be used by authorized insurers when preparing 2026 quarterly and annual financial statements filed with the Idaho Department of Insurance and the NAIC, pursuant to Idaho Code §§ 41-210(4), 41-335, and 41-336.

Additionally, this Bulletin provides guidance for minimum reserve requirements regarding the version of the NAIC's Valuation Manual to be used by authorized insurers providing life insurance, accident and health (A&H) insurance, annuity contracts, and deposit-type contracts when calculating reserve amounts to be reported to the Idaho Department of Insurance and the NAIC, pursuant to Idaho Code § 41-612.

Unless otherwise prescribed or permitted, the March 2026 version of the NAIC's Accounting Practices and Procedures Manual, which applies to the 2026 quarterly and annual financial statements, has been adopted by the Director.

Unless otherwise prescribed or permitted, the January 1, 2026, edition of the NAIC's Valuation Manual, which applies to the 2026 quarterly and annual financial statements, has been adopted by the Director.

Pursuant to Idaho Code §§ 41-6305(1) and 41-6403(1), the NAIC's Financial Analysis Handbook, 2025 Annual and 2026 Quarterly Edition, has been adopted by the Director.

This Bulletin is not new law but is an agency interpretation of existing law, except as authorized by law or as incorporated into a contract. Requests for additional information or other inquiries regarding this Bulletin can be directed to the Company Activities Bureau Chief/Chief Examiner, Eric Fletcher at 208-334-4230 or Eric.Fletcher@doi.idaho.gov.