



To: All Insurers Authorized to Write Property and Casualty Insurance in Washington

**Re: Instructions for Completing Special Liability Report Form for Calendar Year 2023
Report Required by RCW 48.05.380 and -.390 and WAC 284-07-010
Due Date: May 1, 2024**

The form issued by the Insurance Commissioner in accordance with WAC 284-07-010(1), to be used for reporting Washington loss and expense data for the year ending December 31, 2023, is available on the Washington Office of Insurance Commissioner website, www.insurance.wa.gov. It can be obtained in Excel or PDF format by clicking on the “Report form” link at: <https://www.insurance.wa.gov/special-liability-report-instructions-forms-and-historical-data>. Excel format is preferred.

The completed form must be submitted by all authorized insurers that have any data to report. If a company has no data to report, it need not submit a report. (See WAC 284-07-010(4).) Companies that are required to report but do not submit the completed form by May 1, 2024, may be subject to fines, as prescribed by RCW 48.05.185.

We will accept computer-generated forms, provided that (1) the labeling of rows and columns is identical to the form we are issuing and (2) all of the information required at the top of the form is present.

Please send your completed form to the e-mail address shown on the form. Please do not submit this email as an encrypted confidential/secure message, since our server usually does not accept these types of messages. The email message should contain the completed form, not, for example, a link to a secure website containing your special liability data. Please do NOT include the completed form with your Annual Statement, Insurance Expense Exhibit, or premium tax filing.

Detailed instructions for completing the form:

All amounts should be rounded to the nearest one thousand dollars and must be expressed in thousands of dollars.

Enter premium, loss, and expense data allocable to Washington insureds only. Except for Line 10 of the special liability report, the same adjustments, assumptions, and formulas used to complete Part III of the Insurance Expense Exhibit should be used for this report. For Line 10, net investment gain should be allocated in the manner prescribed for Columns 35 and 39 of Part II of the Insurance Expense Exhibit, except that net realized capital gains must be included with net investment gain.

The Medical Malpractice sublines should be as defined for Supplement A to Schedule T of the Annual Statement. However, this report should include all policies, not just those effective on or after January 1, 1976. The other sublines should be defined using appropriate statistical coding for policies with specific premium charges for such coverages or with an indivisible premium for which at least 50% of the loss coverage is for one of these liability sublines. Municipal Liability refers to coverage for all classes of local government entities.