



NATALIE A. HUBLEY  
PRESIDENT

COMMONWEALTH AUTOMOBILE REINSURERS

101 Arch Street, Suite 400 Boston, Massachusetts 02110  
www.commauto.com 617-338-4000

May 20, 2026

## ACCOUNTING AND STATISTICAL NOTICE NO. 739

### First Quarter 2026 Massachusetts Automobile Reconciliation

In accordance with the 2026 Call Schedule published in Accounting and Statistical Notice No. 731, dated January 14, 2026, a copy of each company's Massachusetts Automobile Period Ending March 31, 2026 Annual Statement totals must be received at CAR no later than June 15, 2026. However, companies are encouraged to submit the statements prior to the due date, if possible.

Companies should report this data using the Page 14 Data (Commercial and/or Private Passenger) and Non-Reportable Data (Commercial and/or Private Passenger) functions on CAR's website. **Companies should not utilize the File Submission options for reporting data, as the NAIC does not require the reporting of the individual state pages for the first, second, and third quarters.** Note that the information reported for the Statutory Page 14 data should include Non-Reportable information. Non-Reportable data refers to premiums and losses that are included in the Statutory Page 14 numbers but are not statistically reportable to CAR. Common examples include umbrella or excess premium and losses, risk management business, auto warranty programs, and mechanical breakdown programs. There are four reports that will allow users to browse this information as well as the summary results of the reported statistical data, once this data has been entered into the system.

CAR will compare totals derived from the data reported in the company's January through March 2026 monthly accounting and statistical submissions to totals obtained from the Reconciliation - Annual Statement submissions reported online (note that the Non-Reportable totals are subtracted from the Statutory Page 14 data prior to the comparison). The results are available via the Annual Statement Reconciliation Reports function. If the difference between the financial statement totals and the statistically reported totals is greater than +/- 5%, a written explanation must be submitted to CAR by the indicated due date. The Explanation Notes function should be utilized by companies to comply with this requirement. The Annual Statement Reconciliation Manual provides users with instructions for compliance with the reconciliation requirements.

Questions regarding CAR's online Annual Statement application should be directed to your company's Data Analyst or to the undersigned at 617-880-2381.

LISA TRAYNHAM  
Data Analyst