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Reference No.	Issue Paper / SSAP No. / Appendix	Level of Significance	Title	Effective	Description
2019-21	SSAP No. 21 R	New SAP Concept	*Principles-Based Bond Project & Residual Interests*	January 1, 2025	Adopted revisions provide guidance for debt securities that do not qualify as bonds under the principles-based bond definition, with a January 1, 2025, effective date. Adopted revisions prescribe accounting guidance (measurement method) for all residual interests regardless of legal form. This specific guidance is effective January 1, 2025, but can be early adopted for 2024.
2022-14	SSAP Nos. 93R, 94R, 34, 48	New SAP Concept	*New Market Tax Credit Project*	January 1, 2025	Adopted revisions expand and amend guidance within SSAP No. 93 to include all tax credit investments regardless of structure and type of state or federal tax credit program. Revisions to SSAP No. 94R expand and amend guidance to include both purchased state and federal tax credits. Revisions in SSAP No. 34 and SSAP No. 48 include consistency revisions in response to the changes made to SSAP No. 93 and SSAP No. 94R.
2023-25	Appendix D	SAP Clarification	*ASU 2023-03 SEC Updates*	March 16, 2024	Adopted revisions reject ASU 2023-03 as not applicable for statutory accounting.
2023-27	Appendix D	SAP Clarification	*ASU 2023-04 SEC Updates - Crypto*	March 16, 2024	Adopted revisions reject ASU 2023-04 as not applicable for statutory accounting.
2023-29	Annual Statement Instructions	n/a	*IMR Preferred Stock*	Revisions will be considered by the Blanks (E) Working Group for year-end 2024.	Adopted proposed revisions to the annual statement instructions which direct perpetual preferred stock (including SVO-Identified Preferred Stock ETFs), and mandatory convertible preferred stock through the AVR. This proposal did not result in SSAP revisions.
2023-30	SSAP No. 97	SAP Clarification	*SSAP No. 97 - Admissibility Requirements*	March 16, 2024	Adopted revisions align the language in SSAP No. 97, paragraph 24, with the existing guidance provided in paragraphs 26 and 27.

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