

Reference No.	Issue Paper / SSAP No. / Appendix	Title	Description	Additional Commentary
<b>Exposures with Comment Deadline of September 12, 2023</b>				
2022-11	SSAP Nos. 20 and 21R	Collateral for Loans	Exposure proposes changes to require audits of SSAP No. 48 and SSAP No. 97 investments pledged as collateral and to ensure that the comparison for admittance is between the net audited equity value and the collateral loan.	The proposed revisions in this exposure continue to ensure comparability between assets pledged as collateral and ensuring they are admissible assets on their own.
2023-12	SSAP Nos. 43R and 48	Residuals	Revisions clarify the scope and reporting for investment structures that represent residual interests within SAP.	After initial reporting came in with prior changes to residual reporting guidance, there was concern that residuals were underreported. Residuals can take various forms and this exposure clarifies what should be included in residual reporting.
INT 23-02T	INT 23-02T	3rd Quarter CAMT	Interpretation recommends that for third-quarter 2023, reporting entities should disclose whatever information is available regarding the corporate alternative minimum tax and their applicable reporting entity status.	No additional commentary.
2023-04	INT 23-03T	CAMT Guidance	Interpretation provides guidance effective beginning year-end 2023 reporting of the corporate alternative minimum tax, which applies SSAP No. 101—Income Taxes with modification and provides disclosures.	No additional commentary.
<b>Exposures with Comment Deadline of September 29, 2023</b>				
2019-21	SSAP No. 21R	Principles-Based Bond Definition	Revisions to SSAP No. 21R for debt securities that do not qualify as bonds as well as an Issue Paper to detail historical discussions on the bond project.	This exposure outlines treatment of debut securities within the scope of 21R, but don't qualify as bonds including additional clarification on treatment of residuals.
2022-12	INT 03-02	Nullification of INT 03-02	Re-exposed intent to nullify INT 03-02, as of Dec. 31, 2023, as it is inconsistent with SSAP No. 25—Affiliates and Other Related Parties guidance regarding economic and non-economic transactions between related parties.	The re-exposure of this INT is providing time for the NAIC to work with industry on their comments regarding when the INT is being used.
2022-14	SSAP Nos. 93 and 94R	New Market Tax Credits	Revisions to SSAP No. 93—Low-Income Housing Tax Credit Property Investments and SSAP No. 94R—Transferable and Non-Transferable State Tax Credits and updates made in response to comments received from interested parties.	No additional commentary.
2023-14	SSAP No. 7	Asset Valuation Reserve and Interest Maintenance Reserve	Proposes a long-term project to capture accounting guidance for AVR and IMR in SSAP No. 7—Asset Valuation Reserve and Interest Maintenance Reserve.	No additional commentary.
2023-15	Annual Statement Instructions	IMR/AVR Specific Allocations	Revisions to the annual statement instructions to remove guidance that permits the specific allocation of non-interest-related losses to IMR.	This exposure is meant to correct instructions that appear to direct an entity to allocate non-interest-related losses to IMR rather than correctly to the AVR.

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<b>Exposures with Comment Deadline of September 29, 2023</b>				
2023-16	SSAP No. 48	Schedule BA Categories	Proposes to further define, for consistency purposes, investments captured as non-registered private funds, joint ventures, partnerships or limited liability companies, or residual interests and reported based on the underlying characteristics of assets.	No additional commentary.
2023-17	SSAP No. 2R	Short-term Investments	Revisions to further restrict the investments that are permitted for cash equivalent or short-term investment reporting.	This exposure is in response to noted situations in which certain types of investments, particularly collateral loans or other Schedule BA items, are being designed specifically to meet the parameters for short-term reporting
2023-18	SSAP Nos. 5R, 92, 102, and 103R	ASU 2016-19 – Technical Corrections and Improvements	Revisions adopt with modification certain aspects of ASU 2016-19—Technical Corrections and Improvements. Revisions also propose amending SSAP No. 92—Postretirement Benefits Other Than Pensions guidance on insurance contracts to use the same terminology used in SSAP No. 102—Pensions.	No additional commentary.
2023-19	Appendix D	ASU 2018-09 – Codification Improvements	Revisions reject ASU 2018-09 in Appendix D as not applicable for statutory accounting.	No additional commentary.
2023-20	Appendix D	ASU 2010-10 – Codification Improvements	Revisions reject ASU 2010-10 in Appendix D as not applicable for statutory accounting.	No additional commentary.
2023-21	SSAP Nos. 92 and 102	Remove Transition Language	Revisions to SSAP No. 92—Postretirement Benefits Other Than Pensions and SSAP No. 102—Pensions to remove the transition guidance that was included in the initial adoption of SSAP No. 92 and SSAP No. 102, as it is past the 10-year effective period for that transition.	No additional commentary.
2023-22	SSAP No. 54R	AG 51 and Appendix A-010 Interaction	Revisions clarify that gross premium valuation (under Appendix A-010) and cash-flow testing (under Actuarial Guideline LI—The Application of Asset Adequacy Testing to Long-Term Care Insurance Reserves [AG 51]) are both required if indicated.	No additional commentary.