

Reference No.	Issue Paper / SSAP No. / Appendix	Level of Significance	Title	Effective	Description
INT 22-02	SSAP Nos. 9 and 101	Interpretation	Interpretation (INT) 22-02: Third Quarter 2022 through First Quarter 2023 Reporting of the Inflation Reduction Act - Corporate Alternative Minimum Tax	December 13, 2022	Revisions extend INT 22-02 for Dec. 31, 2022, and first quarter 2023 statutory financial statements. This INT provides an exception that does not require entities to assess valuation allowance and deferred tax asset impacts, tax estimates from the Inflation Reduction Act CAMT for third-quarter 2022 through first-quarter 2023. It also provides subsequent event exceptions and disclosures.
2021-25	SSAP Nos. 19 and 73	SAP Clarification	Leasehold Improvements After Lease Termination	December 13, 2022	Revisions clarify that leasehold improvements shall be immediately expensed upon lease termination unless limited exceptions are met.
2022-09	SSAP No. 86	New SAP Concept	ASU 2022-01 - Fair Value Hedging - Portfolio Layer Method	January 1, 2023 (Early Adoption Permitted)	Revisions adopt with modification derivative guidance from ASU 2017-12, <i>Derivatives and Hedging</i> and ASU 2022-01, <i>Fair Value Hedging – Portfolio Layer</i> to incorporate the portfolio layer method and partial-term hedges for statutory accounting.
2022-10	SSAP No. 36	SAP Clarification	ASU 2022-02 - Troubled Debt Restructurings and Vintage Disclosures	December 13, 2022	Revisions reject ASU 2022-02, <i>Troubled Debt Restructurings Disclosures</i> and identifies guidance reflects and Vintage that retained superseded U.S. generally accepted accounting principles (GAAP).
2022-13	SSAP Nos. 25 and 97	SAP Clarification	Related Parties - Footnote Update	December 13, 2022	Revisions Summary identify foreign open-end investment funds as a fund in which ownership percentage is not deemed to reflect control unless the entity actually controls with the power underlying company.