

Reference No.	Issue Paper / SSAP No. / Appendix	Level of Significance	Title	Effective	Description
2021-22	SSAP No. 97	No Statutory Revisions	Schedule D-6-1, Supplemental Reporting	Not Applicable	Agenda item did not result in statutory revisions; however, adoption expressed support for a corresponding Blanks (E) Working Group proposal (2022-02BWG) to add supplemental data capture elements in <i>Schedule D - Part 6 - Section 1: Valuation of Shares of Subsidiary, Controlled or Affiliated Entities</i>
2021-23	SSAP No. 43R	SAP Clarification	SSAP No. 43R - Financial Modeling, Updated Guidance	April 4, 2022	Revisions update the summarized financial modeling guidance and refers users to the <i>Purposes and Procedures Manual of the NAIC Investment Analysis Office</i> , for the detailed financial modeling guidance.
2021-24	INT 21-01	No Statutory Revisions	Cryptocurrency General Interrogatory	Not Applicable	Agenda item did not result in statutory revisions; however, adoption expressed support for a corresponding Blanks (E) Working Group proposal (2022-01BWG) to add a new general interrogatory regarding the use or acceptance of cryptocurrencies.
2021-26EP	Various	SAP Clarification	Editorial Updates (Substantive vs. Nonsubstantive)	April 4, 2022	Revisions to the Preamble, Table of Contents, Summary of Changes, and Appendix F to reflect recently adopted guidance (agenda item 2021-14: <i>SAP Terminology</i>) to replace the terms "substantive" and "nonsubstantive."
2021-27	SSAP No. 72	SAP Clarification	ASU 2021-04, Accounting for Certain Modifications	April 4, 2022	Revisions incorporate guidance related to the accounting for the changes in fair value when exchanging equity-classified written call options, while rejecting ASU 2021-04 for statutory accounting.
2021-28	SSAP No. 68	SAP Clarification	ASU 2021-03, Intangibles - Goodwill	April 4, 2022	Revisions reject ASU 2021-03 for statutory accounting.
2021-29	SSAP No. 22R	SAP Clarification	ASU 2021-05, Variable Lease Payments	April 4, 2022	Revisions reject ASU 2021-05 for statutory accounting.
2021-30	Appendix D	SAP Clarification	ASU 2021-06, Amendments to SEC Paragraphs	April 4, 2022	Revisions reject ASU 2021-06 for statutory accounting.