

Accounting Practices and Procedures Manual
As of March 2013

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Statements of Statutory Accounting Principles (SSAP) - Volume I

In October 2010, the Statutory Accounting Principles (S) Working Group adopted a proposal to remove 100% superseded SSAPs and modified interpretations (INTs) from Volume I of the Manual and include these items within a new Appendix II in Volume III. Under this approach, only current authoritative guidance is located in Volume I of the Manual, while preserving the historical reference needed for accounting purposes. If a SSAP or interpretation has been superseded, it is included in Appendix II.

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Virginia Administrative Law Appendix ,2016 **Florida Administrative Register** ,2011-05 **Undergraduate Catalog** University of Michigan--Dearborn,2013 **Virginia Administrative Code** ,1996 **SEC Docket** United States. **Securities and Exchange Commission**,2015 **Tax Basis Assets and Liabilities of U.S. Life Insurers** Edward L. Robbins,Richard N. Bush,2015-03-08 This new innovative textbook a sequel to US Tax Reserves for Life Insurers published in 2005 provides authoritative guidance and mathematical approaches to calculating both actuarial tax basis liabilities reserves and related items and assets primarily invested assets and deferred taxes The text provides an introduction to statutory and tax reserve planning and includes a detailed discussion of the pertinent parts of the authoritative guidance including extensive references to specific cases and rulings This sequel provides significant detail on investment tax accounting and offers an introduction to tax aspects of business combinations

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