

# **NAIC STATUTORY CODIFICATION**

## **VALUATION ACTUARY SYMPOSIUM**

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SOA Valuation Actuary Symposium-9/2002  
Reiskytl - 1

# **DEFERRED TAXES**

## **INITIAL RESULTS**

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**MOST DTAs  
ARE LIKELY TO BE  
QUITE PREDICTABLE**

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**DTA**

**ACQUISITION COSTS  
LIABILITIES/RESERVES  
DEFERRED COMPENSATION  
PREPAID BENEFITS**

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**NOTABLE EXCEPTIONS**

**IMPAIRMENTS**

**INVESTMENTS**

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**NON ADMITTED**

**DTAs**

**0% TO 76%+**

**MODE 30% TO 40%**

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# **LIKELY VARIATION IN RESULTS?**

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# **DTLs LARGEST VARIABLE COMMON STOCK**

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# **DTL MAJOR COMPONENTS**

**RESERVES**

**OTHER**

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# **DTA/DTL DISCLOSURE**

**WIDE RANGE OF RESULTS  
MAJOR COMPONENTS  
VERY BRIEF SUMMARY**

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**DISCLOSURE**  
**SEEK CONSISTENCY?**

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**NEW YORK**  
**DTA/DTL**  
**DISCLOSURES**

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**SSAP #10**

**QUESTIONS AND ANSWERS**

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**AVR AND IMR**

**BLUE BOOK**

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**RESOURCE  
DOCUMENTATION  
RATIONALES**

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**RBC DATA  
LACK OF ACCURATE  
ACTUARIES  
GET MORE INVOLVED?**

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**COMMON STOCK  
CONCENTRATION FACTOR**

**MORTGAGE EXPERIENCE  
ADJUSTMENT FACTOR**

**OTHER**

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