

- *Issue Paper No. 22—Leases*
- *Issue Paper No. 23—Property Occupied by the Company*
- *Issue Paper No. 36—Troubled Debt Restructurings*
- *Issue Paper No. 38—Acquisition, Development and Construction Arrangements*
- *Issue Paper No. 44—Capitalization of Interest*
- *Issue Paper No. 68—Business Combinations and Goodwill*

Generally Accepted Accounting Principles

- *FASB Statement No. 60, Accounting and Reporting by Insurance Enterprises*
- *FASB Statement No. 66, Accounting for Sales of Real Estate*
- *FASB Statement No. 67, Accounting for Costs and Initial Rental Operations of Real Estate Projects*
- *FASB Statement No. 121, Accounting for the Impairment of Long-Lived Assets and Long-Lived Assets to Be Disposed Of*
- *Accounting Research Bulletin No. 43, Restatement and Revision of Accounting Research Bulletins, “Chapter 10, Taxes, Section A-Real Estate and Personal Property Taxes*
- *AICPA Statement of Position 92-1, Accounting for Real Estate Syndication Income*
- *AICPA Statement of Position 92-3, Accounting for Foreclosed Assets*
- *FASB Emerging Issues Task Force No. 84-17, Profit Recognition on Sales of Real Estate with Graduated Payment Mortgages or Insured Mortgages*
- *FASB Emerging Issues Task Force Issue No. 86-6, Antispeculation Clauses in Real Estate Sales Contracts*
- *FASB Emerging Issues Task Force Issue No. 87-9, Profit Recognition on Sales of Real Estate with Insured Mortgages or Surety Bonds*
- *FASB Emerging Issues Task Force Issue No. 87-29, Exchange of Real Estate Involving Boot*
- *FASB Emerging Issues Task Force Issue No. 88-12, Transfer of Ownership Interest as Part of Down Payment under FASB Statement No. 66*
- *FASB Emerging Issues Task Force Issue No. 88-24, Effects of Various Forms of Financing under FASB Statement No. 66*
- *FASB Emerging Issues Task Force No 89-13, Accounting for the Cost of Asbestos Removal*
- *FASB Emerging Issues Task Force No. 89-14, Valuation of Repossessed Real Estate*
- *FASB Emerging Issues Task Force No. 90-8, Capitalization of Costs to Treat Environmental Contamination*
- *FASB Emerging Issues Task Force No. 95-23, The Treatment of Certain Site Restoration /Environmental Exit Costs When Testing a Long-Lived Assets for Impairment.*

State Regulations

- Minnesota regulations - 60A.122 and 60A.123
- Missouri regulations 20 CSR 200-13.100
- Arizona Statutes - Insurance Laws, TITLE 20
- Nevada Statutes - Insurance Laws, TITLE 57

Other Sources of Information

- NAIC Technical Resource Group Proposed Draft Life Codification, Chapter 4, Real Estate
- Draft discussion material from previous Property/Casualty codification projects, Chapter 4, Real Estate