

Supplemental Statement of Income (SSOI)

Beginning with SSOI filings that report on the period January 1 through March 31, 2019, and are due by April 26, 2019, Section 19 of the SSOI is revised as follows:

- SSOI line 14224 (“Extraordinary gains (losses)”) and SSOI line 14225 (“Cumulative effect of changes in accounting principles”) are deleted;
- the phrase “and extraordinary item” is deleted from SSOI line 14230 (“Net income (loss) after Federal income taxes and extraordinary item”);
- new SSOI line 14226 (“Other comprehensive income (loss)”) and new SSOI line 14228 (“Comprehensive income (loss)”) are added; and
- the title and header of Section 19 are revised to read “Net Income/Comprehensive Income.”

The above revisions are illustrated in yellow highlight below:

NET INCOME/COMPREHENSIVE INCOME

19. Net Income/Comprehensive Income

A. Income (loss) before Federal income taxes and items below	\$ _____	14210
B. Provision for Federal income taxes (for parent only)	\$ _____	14220
C. Equity in earnings (losses) of unconsolidated subsidiaries not included above	\$ _____	14222
D. Net income (loss) after Federal income taxes	\$ _____	14230
E. Other comprehensive income (loss)	\$ _____	14226
F. Comprehensive income (loss)	\$ _____	14228