

**Interpretation of the Emerging Accounting Issues (E) Working Group****INT 08-04: EITF 07-3: Accounting for Nonrefundable Advance Payments for Goods or Services Received for Use in Future Research and Development Activities****ISSUE NULLIFIED BY SSAP NO. 17 AND SSAP NO. 29****INT 08-04 Dates Discussed****INT 08-04 References**

*SSAP No. 4—Assets and Nonadmitted Assets*

*SSAP No. 16R—Electronic Data Processing Equipment and Accounting for Software*

*SSAP No. 17—Preoperating and Research and Development Costs*

*SSAP No. 19— Furniture, Fixtures and Equipment; Leasehold Improvements Paid by the Reporting Entity as Lessee; Depreciation of Property and Amortization of Leasehold Improvements*

*SSAP No. 29—Prepaid Expenses (*

*SSAP No.73—Health Care Delivery Assets—Supplies, Pharmaceuticals and Surgical Supplies, Durable Medical Equipment, Furniture, Medical Equipment and Fixtures, and Leasehold Improvements in Health Care Facilities*

*SSAP No. 76—Reporting on the Costs of Start-Up Activities*

*SSAP No. 82—Accounting for the Costs of Computer Software Developed or Obtained for Internal Use and Web Site Development Costs*

*SSAP No. 87—Capitalization Policy*

**INT 08-04 Issue**

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