

Superseded SSAPs and Nullified Interpretations

INT 99-00 – Listing of Rejected FASB EITFs:

* FASB EITF's rejected as part of the codification process were originally referenced within Issue Paper No. 99. These EITFs have been removed from that listing and incorporated within this interpretation to establish a complete source for rejected EITFs.

FASB EITF	Rejected Reason	Related Guidance	INT Reference	Date Rejected
<i>EITF 84-9: Deposit Float of Banks</i>	Not Applicable	None	None	Codification*
<i>EITF 85-8: Amortization of Thrift Intangibles</i>	Not Applicable	None	None	Codification*
<i>EITF 85-12: Retention of Specialized Accounting for Investments in Consolidation</i>	Not Applicable	None	None	Codification*
<i>EITF 85-13: Sale of Mortgage Service Rights on Mortgages Owned by Others</i>	Not Applicable	None	None	Codification*
<i>EITF 85-18: Earnings-per-Share Effect of Equity Commitment Notes</i>	Not Applicable	None	None	Codification*
<i>EITF 85-23: Effect of a Redemption Agreement on Carrying Value of a Security</i>	Not Applicable	None	None	Codification*
<i>EITF 85-24: Distribution Fees by Distributors of Mutual Funds That Do Not Have a Front-End Sales Charge</i>	Not Applicable	None	None	Codification*
<i>FSP EITF 85-24-1: Application of EITF Issue No. 85-24 When Cash for the Right to Future Distribution Fees for Shares Previously Sold is Received from Third Parties</i>	Not Applicable	Issue Paper No. 99	INT 07-06	Dec. 2, 2007
<i>EITF 85-27: Recognition of Receipts from Made-Up Rental Shortfalls</i>	Not Applicable	None	None	Codification*
<i>EITF 85-31: Comptroller of the Currency's Rule on Deferred Tax Debits</i>	Not Applicable	None	None	Codification*
<i>EITF 85-41 Accounting for Savings and Loan Associations under FSLIC Management Consignment Program</i>	Not Applicable	None	None	Codification*
<i>EITF 85-42: Amortization of Goodwill Resulting from Recording Time Savings Deposits at Fair Values</i>	Not Applicable	None	None	Codification*
<i>EITF 85-44: Differences between Loan Loss Allowances for GAAP and RAP</i>	Not Applicable	None	None	Codification*
<i>EITF 86-2: Retroactive Wage Adjustments Affecting Medicare Payments</i>	Not Applicable	None	None	Codification*
<i>EITF 86-3: Retroactive Regulations regarding IRC Section 338 Purchase Price Allocations</i> <i>EITF 86-5: Classifying Demand Notes with</i>	Not Applicable	None	None	Codification*

FASB EITF	Rejected Reason	Related Guidance	INT Reference	Date Rejected
<i>EITF 86-31: Reporting the Tax Implications of a Pooling of a Bank and a Savings and Loan Association</i>	Not Applicable	None	None	Codification*
<i>EITF 86-40: Investments in Open-End Mutual Funds That Invest in U.S. Government Securities</i>	Not Applicable	None	None	Codification*
<i>EITF 86-44: Effect of a Change in Tax Law on Investments in Safe Harbor Leases</i>	Not Applicable	None	None	Codification*
<i>EITF 86-46: Uniform Capitalization Rules for Inventory under the Tax Reform Act of 1986</i>	Not Applicable	None	None	Codification*
<i>EITF 87-4: Restructuring of Operations: Implications of SEC Staff Accounting Bulletin No. 67</i>	Not Applicable	None	None	Codification*
<i>EITF 87-10: Revenue Recognition by Television (Barter) Syndicators</i>	Not Applicable	None	None	Codification*
<i>EITF 87-20: Offsetting Certificates of Deposit against High-Coupon Debt</i>	Not Applicable	None	None	Codification*
<i>EITF 87-22: Prepayments to the Secondary Reserve of the FSLIC</i>	Not Applicable	None	None	Codification*
<i>EITF 87-24: Allocation of Interest to Discontinued Operations</i>	Not Applicable	None	None	Codification*
<i>EITF 87-30: Sale of a Short-Term Loan Made under a Long-Term Credit Commitment</i>	Not Applicable	None	None	Codification*
<i>EITF 88-4: Classification of Payment Made to IRS to Retain Fiscal Year</i>	Not Applicable	None	None	Codification*
<i>EITF 88-16: Basis in Leveraged Buyout Transactions</i>	Not Applicable	None	None	Codification*
<i>EITF 88-19: FSLIC-Assisted Acquisitions of Thrifts</i>	Not Applicable	None	None	Codification*
<i>EITF 88-20: Difference between Initial Investment and Principal Amount of Loans in a Purchased Credit Card Portfolio</i>	Not Applicable	None	None	Codification*
<i>EITF 88-25: Ongoing Accounting and Reporting for a Newly Created Liquidating Bank</i>	Not Applicable	None	None	Codification*
<i>EITF 89-3: Balance Sheet Presentation of Savings Accounts in Financial Statements of Credit Unions</i>	Not Applicable	None	None	Codification*
<i>EITF 89-19: Accounting for a Change in Goodwill Amortization for Business Combinations Initiated Prior to the Effective Date of FASB Statement No. 72</i>	Not Applicable	None	None	Codification*
<i>EITF 89-20: Accounting for Cross Border Tax Benefit Leases</i>	Not Applicable	None	None	Codification*
<i>EITF 90-4: Earnings-per-Share Treatment of Tax Benefits for Dividends on Stock Held by an Employee Stock Ownership Plan</i>	Not Applicable	None	None	Codification*
<i>EITF 90-16: Accounting for Discontinued Operations Subsequently Retained</i>	Not Applicable	None	None	Codification*
<i>EITF 90-18: Effect of a "Removal of Accounts" Provision on the Accounting for a Credit Card Securitization</i>	Not Applicable	None	None	Codification*
<i>EITF 91-6: Revenue Recognition of Long-Term Power Sales Contracts</i>	Not Applicable	None	None	Codification*
<i>EITF 91-9: Revenue and Expense Recognition for Freight Services in Process</i>	Not Applicable	None	None	Codification*

FASB EITF	Rejected Reason	Related Guidance	INT Reference	Date Rejected
<i>EITF 91-10: Accounting for Special Assessments and Tax Increment Financing Entities (TIFEs)</i>	Not Applicable	None	None	Codification*
<i>EITF 92-3: Earnings-per-Share Treatment of Tax Benefits for Dividends on Unallocated Stock Held by an Employee Stock Ownership Plan</i>	Not Applicable	None	None	Codification*
<i>EITF 92-5: Amortization Period for Net Deferred Credit Card Origination Costs</i>	Not Applicable	None	None	Codification*
<i>EITF 92-7: Accounting by Rate-Regulated Utilities for the Effects of Certain Alternative Revenue Programs</i>	Not Applicable	None	None	Codification*
<i>EITF 92-12: Accounting for OPEB Costs by Rate-Regulated Enterprises</i>	Not Applicable	None	None	Codification*
<i>EITF 92-13: Accounting for Estimated Payments in Connection with the Coal Industry Retiree Health Benefit Act of 1992</i>	Not Applicable	None	None	Codification*
<i>EITF 93-1: Accounting for Individual Credit Card Acquisitions</i>	Not Applicable	None	None	Codification*
<i>EITF 93-9: Application of FASB Statement No. 109 in Foreign Financial Statements Restated for General Price-Level Changes</i>	Not Applicable	None	None	Codification*
<i>EITF 93-12: Recognition and Measurement of the Tax Benefit of Excess Tax-Deductible Goodwill Resulting from a Retroactive Change in Tax Law</i>	Not Applicable	None	None	Codification*
<i>EITF 94-2: Treatment of Minority Interests in Certain Real Estate Investment Trusts</i>	Not Applicable	None	None	Codification*
<i>EITF 95-1: Revenue Recognition on Sales with a Guaranteed Minimum Resale Value</i> <i>EITF 95-4: Revenue Recognition on</i>	Not Applicable	None	None	Codification*

FASB EITF	Rejected Reason	Related Guidance	INT Reference	Date Rejected
<i>EITF 96-17: Revenue Recognition under Long-Term Power Sales Contracts That Contain both Fixed and Variable Pricing Terms</i>	Not Applicable	None		Codification*
<i>EITF 97-1: Implementation Issues in Accounting for Lease Transactions, Including Those Involving Special-Purpose Entities</i>	Not Applicable	SSAP No. 22 SSAP No. 19	INT 99-05	June 7, 1999
<i>EITF 97-2: Application of FASB Statement No. 94 and APB Opinion No. 16 to Physician Practice Management Entities and Certain Other Entities with Contractual Management Arrangements</i>	Not Applicable	SSAP No. 3 SSAP No. 13	INT 99-06	June 7, 1999
<i>EITF 97-3: Accounting for Fees and Costs Associated with Loan Syndications and Loan Participations after the Issuance of FASB Statement No. 25</i>	Rejected: Guidance in SSAP No. 91R	SSAP No. 91R	INT 99-07	June 7, 1999
<i>EITF 97-4: Deregulation of the Pricing of Electricity</i>	Not Applicable	None	INT 00-25	Sept. 11, 2000
<i>EITF 97-6: Application of Issue No. 96-20 to Qualifying Special-Purpose Entities Receiving</i>				

FASB EITF	Rejected Reason	Related Guidance	INT Reference	Date Rejected
<i>EITF 99-15: Accounting for Decreases in Deferred Tax Asset Valuation Allowances Established in a Purchase Business Combination as a Result of a Change in Tax Regulations</i>	Not Applicable	None	INT 00-18	June 12, 2000
<i>EITF 99-16: Accounting for Transactions with Elements of Research and Development Arrangements</i>	Not Applicable	Issue Paper No. 99	INT 01-08	March 26, 2001
<i>EITF 99-18: Effect on Pooling-of-Interests Accounting on Contracts Indexed to a Company's Own Stock</i>	Not Applicable	SSAP No. 68	INT 00-19	June 12, 2000
<i>EITF 99-19: Reporting Revenue Gross as a Principal versus Net as an Agent</i>	Not Applicable	None	INT 01-09	March 26, 2001
<i>EITF 00-4: Majority Owner's Accounting for a Transaction in the Shares of a Consolidated Subsidiary and a Derivative Indexed to the Minority Interest in That Subsidiary</i>	Not Applicable	Issue Paper No. 99	INT 02-13	Sept. 10, 2002
<i>EITF 00-6: Accounting for Freestanding Derivative Financial Instruments Indexed to, and Potentially Settled in, the Stock of a Consolidated Subsidiary</i>	Not Applicable	Issue Paper No. 99	INT 02-14	Sept. 10, 2002
<i>EITF 00-10: Accounting for Shipping and Handling Fees and Costs</i>	Not Applicable	None	INT 01-11	Aug. 11, 2012
<i>EITF 00-14: Accounting for Certain Sales Incentives</i>	Not Applicable	None	INT 01-12	Aug. 11, 2012
<i>EITF 00-15: Classification in the Statement of Cash Flows of the Income Tax Benefit Received by a Company upon Exercise of a Nonqualified Employee Stock Option</i>	Not Applicable	SSAP No. 69	INT 01-13	March 26, 2001
<i>EITF 00-17: Measuring the Fair Value of Energy-Related Contracts in Applying Issue No. 98-10</i>	Not Applicable	None	INT 01-15	March 26, 2001
<i>EITF 00-19: Accounting for Derivative Financial Instruments Indexed to, and Potentially Settled in, A Company's Own Stock</i>	Not Applicable	SSAP No. 86	INT 03-07	June 22, 2003
<i>EITF 00-22: Accounting for "Points" and Certain Other Time-Based or Volume-Based Sales Incentive Offers, and Offers for Free Products or Services to be Delivered in the Future</i>	Not Applicable	Issue Paper No. 99	INT 04-19	March 13, 2005
<i>EITF 01-3: Accounting in a Business Combination for Deferred Revenue of an Acquiree</i>	Not Applicable	SSAP No. 68	INT 03-04	June 22, 2003
<i>EITF 01-5: Application of FASB Statement No. 52 to an Investment Being Evaluated for Impairment That Will Be Disposed Of</i>	Rejected: FAS 52 is rejected in SSAP No. 23 and SSAP No. 31	SSAP No. 23 SSAP No. 86	INT 04-04	June 13, 2004
<i>EITF 01-6: The Meaning of "Indexed to a Company's Own Stock"</i>	Not Applicable	SSAP No. 86	INT 03-08	June 22, 2003

EITF 01-9: Accounting for Consideration
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FASB EITF	Rejected Reason	Related Guidance	INT Reference	Date Rejected
<i>EITF 03-16: Accounting for Investments in Limited Liability Companies</i>	Rejected: Not consistent with guidance in SSAP No. 48	SSAP No. 48	INT 04-24	March 13, 2005
<i>EITF 04-1: Accounting for Preexisting Relationships between the Parties to a Business Combination</i>	Not Applicable	SSAP No. 20 SSAP No. 68	INT 05-02	June 12, 2005
<i>EITF 04-2, Whether Mineral Rights are Tangible or Intangible Assets</i>	Not Applicable	Issue Paper No. 99	INT 04-25	March 13, 2005
<i>EITF 04-3, Mining Assets: Impairment and Business Combinations</i>	Not Applicable	Issue Paper No. 99	INT 04-25	March 13, 2005
<i>EITF 04-4, Allocation of Goodwill to Reporting Units for a Mining Enterprise</i>	Not Applicable	Issue Paper No. 99	INT 04-25	March 13, 2005
<i>EITF 04-5: Determining Whether a General Partner, or the General Partners as a Group, Controls a Limited Partnership or Similar Entity When the Limited Partners Have Certain Rights</i>	Not Applicable	Issue Paper No. 99	INT 06-08	Dec. 10, 2006
<i>EITF 04-6: Accounting for Stripping Costs Incurred During Production in the Mining Industry</i>	Not Applicable	Issue Paper No. 99	INT 06-03	June 11, 2006
<i>EITF 04-7: Determining Whether an Interest is a Variable Interest in a Potential Variable Interest Entity</i>	Not Applicable	SSAP No. 3	INT 06-05	Sept. 10, 2006
<i>EITF 04-8: The Effect of Contingently Convertible Instruments on Diluted Earnings per Share</i>	Not Applicable	Issue Paper No. 99	INT 05-03pee 1, 20 0.46	

FASB EITF	Rejected Reason	Related Guidance	INT Reference	Date Rejected
<i>EITF 06-10: Accounting for Deferred Compensation and Postretirement Benefit Aspects of Collateral Assignment Split-Dollar Life Insurance Arrangements</i>	Not Applicable	SSAP No. 21	None	Oct. 18, 2010
<i>EITF 07-1: Accounting for Collaborative Arrangements</i>	Not Applicable	None	None	Aug. 11, 2012
<i>EITF 07-4: Application of the Two-Class Method under FAS 128 to Master Limited Partnerships</i>	Not Applicable	SSAP No. 86	INT 09-01	June 13, 2009
<i>EITF 07-5: Determining Whether an Instrument (or Embedded Feature) is Indexed to an Entity's Own Stock</i>	Not Applicable	SSAP No. 20	INT 09-02	June 13, 2009
<i>EITF 08-8: Accounting for an Instrument (or an embedded feature) with a Settlement Amount That is Based on the Stock of an Entity's Consolidated Subsidiary</i>	Not Applicable	SSAP No. 86	INT 09-06	Sept. 21, 2009

FASB ASU – Consensus of EITF	Rejected Reason	Related SSAP	INT Reference	Date Rejected
<i>ASU 2009-13: Revenue Recognition: Multiple Deliverable Revenue Arrangements</i>	Not Applicable	None	None	Aug. 14, 2010