

Interpretation of the Emerging Accounting Issues (E) Working Group

INT 99-00: Compilation of Rejected EITFs

ISSUE NULLIFIED BY ISSUE PAPER NO. 99

INT 99-00 Dates Discussed

September 21, 2009; December 5, 2009

INT 99-00 References

Updated for actions taken by the Emerging Accounting Issues (E) Working Group through December 2013.

INT 99-00 Issue

1. The practice of establishing statutory interpretations for all reviewed Consensus Positions of the FASB Emerging Issues Task Force (EITFs) resulted with a significant number of interpretations included within Appendix B of the NAIC *Accounting Practices and Procedures Manual* (AP&P Manual) that rejected U.S. GAAP guidance without providing additional statutory guidance, rejected guidance on the basis of issues already rejected in a SSAP or identified the GAAP guidance as not applicable to statutory accounting.

INT 99-00 Discussion

2. The Working Group reached a consensus to incorporate “rejected” and “non-applicable” FASB EITFs that do not provide additional statutory accounting guidance in a listing within a designated interpretation. This interpretation will be updated as needed to reference future EITFs that meet the criteria noted below. As part of this consensus, the Working Group agreed that interpretations previously included as separate items within Appendix B of the NAIC *Accounting Practices and Procedures Manual* will be removed from Appendix B if the EITF is referenced within this interpretation.

3. This interpretation includes references to EITFs that have been rejected for the following reasons:

- a. Rejected as not applicable to statutory accounting;
- b. Rejected without providing additional statutory guidance;
- c. Rejected on the basis of issues rejected in a SSAP.

4. If an interpretation provides statutory accounting guidance, other than the knowledge that the item is rejected per one of the conditions noted above, a separate interpretation will continue to be incorporated within Appendix B.

INT 99-00 Status

5. No further discussion planned.

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>	Not Applicable	None	None	Codification*
<i>EITF 86-5: Classifying Demand Notes with Repayment Terms</i>	Not Applicable	None	None	Codification*
<i>EITF 86-7: Recognition by Homebuilders of Profit from Sales of Land and Related Construction Contracts</i>	Not Applicable	None	None	Codification*
<i>EITF 86-12: Accounting by Insureds for Claims-Made Insurance Policies</i>	Not Applicable	None	None	Codification*
<i>EITF 86-13: Recognition of Inventory Market Declines at Interim Reporting Dates</i>	Not Applicable	None	None	Codification*
<i>EITF 86-24: Third-Party Establishment of Collateralized Mortgage Obligations</i>	Not Applicable	None	None	Codification*
<i>EITF 86-27: Measurement of Excess Contributions to a Defined Contribution Plan or Employee Stock Ownership Plan</i>	Not Applicable	None	None	Codification*
<i>EITF 86-30: Classification of Obligations When a Violation is Waived by the Creditor</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>	Not Applicable	None	None	Codification*
<i>EITF 95-4: Revenue Recognition on Equipment Sold and Subsequently Repurchased Subject to an Operating Lease</i>	Not Applicable	None	None	Codification*
<i>EITF 95-6: Accounting by a Real Estate Investment Trust for an Investment in a Service Corporation</i>	Not Applicable	None	None	Codification*
<i>EITF 95-7: Implementation Issues Related to the Treatment of Minority Interests in Certain Real Estate Investment Trusts</i>	Not Applicable	None	None	Codification*
<i>EITF 95-22: Balance Sheet Classification of Borrowings Outstanding under Revolving Credit Agreements That Include both a Subjective Acceleration Clause and a Lock-Box Arrangement</i>	Not Applicable	None	INT 99-11	Oct. 4, 1999
<i>EITF 96-7: Accounting for Deferred Taxes on In-Process Research and Development Activities Acquired in a Purchase Business Combination</i>	Not Applicable	None	None	Codification*
<i>EITF: 96-16: Investor's Accounting for an Investee When the Investor Has a Majority of the Voting Interest but the Minority Shareholder or Shareholders Have Certain Approval or Veto Rights</i>	Rejected: Consolidation	SSAP No. 3 SSAP No. 97	INT 99-12	March 13, 2005

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 Transferred Financial Assets Prior to the Effective Date of FASB Statement No. 125</i>	Not Applicable	SSAP No. 3 SSAP No. 91R	INT 99-08	June 7, 1999
<i>EITF 97-7: Accounting for Hedges of the Foreign Currency Risk Inherent in an Available-for-Sale Marketable Equity Security</i>	Not Applicable	SSAP No. 30 SSAP No. 32	INT 99-09	June 7, 1999
<i>EITF 97-9: Effect on Pooling-of-Interests Accounting of Certain Contingently Exercisable Options or Other Equity Instruments</i>	Not Applicable	SSAP No. 68	INT 99-19	Oct. 4, 1999
<i>EITF 97-10: The Effect of Lessee Involvement in Asset Construction</i>	Rejected: Guidance is in SSAP No. 22	SSAP No. 22 SSAP No. 38 SSAP No. 40 SSAP No. 48	INT 99-15	Oct. 4, 1999
<i>EITF 97-15: Accounting for Contingency Arrangements Based on Security Prices in a Purchase Business Combinations</i>	Not Applicable	SSAP No. 68	INT 00-07	Sept. 28, 2005
<i>EITF 98-1: Valuation of Debt Assumed in a Purchase Business Combination</i>	Not Applicable	SSAP No. 68	INT 99-20	Oct. 4, 1999
<i>EITF 99-5: Accounting for Pre-Production Costs Related to Long-Term Supply Arrangements</i>	Not Applicable	None	INT 00-13	June 12, 2000
<i>EITF 99-6: Impact of Acceleration Provisions in Grants Made between Initiation and Consummation of a Pooling-of-Interests Business Combination</i>	Not Applicable	SSAP No. 68	INT 00-14	June 12, 2000
<i>EITF 99-7: Accounting for an Accelerated Share Repurchase Program</i>	Not Applicable	SSAP No. 68	INT 00-15	June 12, 2000
<i>EITF 99-11: Subsequent Events Caused by Year 2000</i>	Not Applicable	SSAP No. 9	INT 00-16	June 12, 2000
<i>EITF 99-13: Application of Issue No. 97-10 and FASB Interpretation No. 23 to Entities that Enter into Leases with Governmental Entities</i>	Not Applicable	None	INT 00-17	June 12, 2000

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
<i>EITF 01-9: Accounting for Consideration Given by a Vendor to a Customer (Including a Reseller of the Vendor's Products)</i>	Not Applicable	Issue Paper No. 99	INT 02-16	Sept. 10, 2002
<i>EITF 01-12: The Impact of the Requirements of FASB Statement No. 133 on Residual Value Guarantees in Connection with a Lease</i>	Not Applicable	SSAP No. 22 SSAP No. 86	INT 03-06	June 22, 2003

FASB EITF	Rejected Reason	Related Guidance	INT Reference	Date Rejected
<i>EITF 01-14: Income Statement Characterization of Reimbursements Received for "Out-of-Pocket" Expenses Incurred</i>	Not Applicable	Issue Paper No. 99	INT 03-10	Dec. 7, 2003
<i>EITF 02-3: Issues Involved in Accounting for Derivative Contracts Held for Trading Purposes and Contracts Involved in Energy Trading and Risk Management Activities</i>	Rejected: Inconsistent with guidance in SSAP No. 86	SSAP No. 86	INT 03-11	Dec. 7, 2003
<i>EITF 02-6: Classification in the Statement of Cash Flows of Payments Made to Settle an Asset Retirement Obligation within the Scope of FASB Statement No. 143</i>	Not Applicable	SSAP No. 67 SSAP No. 69 Issue Paper No. 99	INT 03-13	Dec. 7, 2003
<i>EITF 02-7: Unit of Accounting for Testing Impairment of Indefinite-Lived Intangible Assets</i>	Rejected: FAS 142 rejected in SSAP No. 68	SSAP No. 68	INT 03-14	Dec. 7, 2003
<i>EITF 02-8: Accounting for Options Granted to Employees in Unrestricted, Publicly Traded Shares of an Unrelated Entity</i>	Not Applicable	Issue Paper No. 99	INT 03-15	Dec. 7, 2003
<i>EITF 02-13: Deferred Income Tax Considerations in Applying the Goodwill Impairment Test in FASB Statement No. 142</i>	Rejected: FAS 141 and FAS 142 rejected in SSAP No. 68	SSAP No. 101 SAP No. 68	INT 04-06	Sept. 12, 2004
<i>EITF 02-14: Whether the Equity Method of Accounting Applies When an Investor Does Not Have an Investment in Voting Stock of an Investee but Exercises Significant Influence through Other Means</i>	Rejected: Not consistent with guidance in SSAP No. 48 and 88	SSAP No. 48 SSAP No. 97	INT 04-22	March 13, 2005
<i>EITF 02-16: Accounting by a Customer (Including a Reseller) for Certain Consideration Received from a Vendor</i>	Not Applicable	Issue Paper No. 99	INT 04-09	Dec. 5, 2004
<i>EITF 02-17: Recognition of Customer Relationship Intangible Assets Acquired in a Business Combination</i>	Rejected :FAS 141 and FAS 142 rejected in SSAP No. 68	SSAP No. 68	INT 04-08	Sept. 12, 2004
<i>EITF 03-2: Accounting for the Transfer to the Japanese Government of the Substantial Portion of Employee Pension Fund Liabilities</i>	Not Applicable	SSAP No. 89	INT 04-11	Dec. 5, 2004
<i>EITF 03-6: Participating Securities and the Two-class Method under FASB Statement No. 128</i>	Rejected: Concept of EPS "not recognized or required" in SAP	Issue Paper No. 99	INT 04-14	Dec. 5, 2004
<i>EITF 03-10: Application of Issue No. 02-16 by Resellers to Sales Incentives Offered to Consumers by Manufacturers</i>	Not Applicable	Issue Paper No. 99	INT 04-09	Dec. 5, 2004
<i>EITF 03-11: Reporting Realized Gains and Losses on Derivative Instruments That Are Subject to FASB Statement No. 133 and Not "Held for Trading Purposes" as Defined in Issue No. 02-3</i>	Rejected: Not consistent with guidance in SSAP No. 86	SSAP No. 86	INT 04-23	March 13, 2005
<i>EITF 03-12: The Impact of FASB Interpretation No. 45 on Issue No. 95-1</i>	Not Applicable	None	None	Aug. 31, 2011
<i>EITF 03-13: Applying the Conditions in Paragraph 42 of FASB Statement No. 144 in Determining Whether to Report Discontinued Operations</i>	Not Applicable	SSAP No. 24 SSAP No. 90	INT 05-03	Sept. 28, 2005

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 05-01	June 12, 2005
<i>EITF 04-10: Determining Whether to Aggregate Operating Segments That Do Not Meet the Quantitative Thresholds</i>	Not Applicable	Issue Paper No. 99	INT 08-09	Dec. 5, 2008
<i>EITF 04-13: Accounting for Purchases and Sales of Inventory with the Same Counterparty</i>	Not Applicable	Issue Paper No. 99	INT 06-04	June 11, 2006
<i>EITF 05-5: Accounting for Early Retirement or Postemployment Programs with Specified Features (Such as Term Specified in Altersteilzeit Early Retirement Arrangements)</i>	Not Applicable	Issue Paper No. 99	INT 06-09	Dec. 10, 2006
<i>EITF 05-6: Determining the Amortization Period for Leasehold Improvements Purchased after Lease Inception or Acquired in a Business Combination</i>	Not Applicable	Issue Paper No. 99	INT 06-10	Dec. 10, 2006
<i>EITF 05-8: Income Tax Consequences of Issuing Convertible Debt with a Beneficial Conversion Feature</i>	Not Applicable	Issue Paper No. 99	INT 06-11	Dec. 10, 2006
<i>EITF 06-1: Accounting for Consideration Given by a Specific Provider to Manufacturers or Resellers of Equipment Necessary for an End-Customer to Receive Service from the Service Provider</i>	Not Applicable	INT 02-16 Issue Paper No. 99	INT 07-02	Sept. 29, 2007
<i>EITF 06-07: Issuer's Accounting for a Previously Bifurcated Conversion Option in a Convertible Debt Instrument When the Conversion Option No Longer Meets the Bifurcation Criteria in FASB Statement No. 133</i>	Not Applicable	SSAP No. 86 Issue Paper No. 99	INT 08-01	May 31, 2008

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
<i>ASU 2009-15: Accounting for Own-Share Lending Arrangements in Contemplation of Convertible Debt Issuance or Other Financing</i>	Not Applicable	SSAP No. 15	None	March 26, 2010
<i>ASU 2010-01 Equity: Accounting for Distributions to Shareholders with Components of Stock and Cash</i>	Not Applicable	SSAP No. 72	None	Aug. 14, 2010