

EMERGING ISSUES TASK FORCE

ISSUES GROUPED BY TYPE

As of the November 7, 2019 Meeting

Income taxes	42
Financial institutions	40
Financial instruments	136
Off-balance-sheet financing	16
Pensions/employee benefits	54
Business combinations/new basis	80
Inventory/fixed assets/leases	58
Real Estate	25
Other	<u>97</u>
Total	<u>548</u>

NOTE: Issues have been classified on a broad basis in one category; however, an issue may involve matters relevant to several categories.

ISSUES GROUPED BY TYPE

Income taxes (42)

- 84-1 Tax Reform Act of 1984: Deferred Income Taxes of Stock Life Insurance Companies
- 84-2 Tax Reform Act of 1984: Deferred Income Taxes Relating to Domestic International Sales Corporations
- 84-27 Deferred Taxes on Subsidiary Stock Sales
- 84-33 Acquisition of a Tax Loss Carryforward—Temporary Parent-Subsidiary Relationship
- 84-43 Income Tax Effects of Asset Revaluations in Certain Foreign Countries
- 85-5 Restoration of Deferred Taxes Previously Eliminated by Net Operating Loss Recognition
- 85-15 Recognizing Benefits of Purchased Net Operating Loss Carryforwards
- 86-1 Recognizing Net Operating Loss Carryforwards
- 86-3 Retroactive Regulations regarding IRC Section 338 Purchase Price Allocations
- 86-4 Income Statement Treatment of Income Tax Benefit for Employee Stock Ownership Plan Dividends
- 86-9 IRC Section 338 and Push-Down Accounting
- 86-11 Recognition of Possible 1986 Tax Law Changes
- 86-33 Tax Indemnifications in Lease Agreements
- 86-37 Recognition of Tax Benefit of Discounting Loss Reserves of Insurance Companies
- 86-41 Carryforward of the Corporate Alternative Minimum Tax Credit
- 86-42 Effect of a Change in Tax Rates on Assets and Liabilities Recorded Net-of-Tax in a Purchase Business Combination
- 86-43 Effect of a Change in Tax Law or Rates on Leveraged Leases
- 86-44 Effect of a Change in Tax Law on Investments in Safe Harbor Leases
- 86-46 Uniform Capitalization Rules for Inventory under the Tax Reform Act of 1986
- 87-8 Tax Reform Act of 1986: Issues Related to the Alternative Minimum Tax
- 87-28 Provision for Deferred Taxes on Increases in Cash Surrender Value of Key-Person Life Insurance
- 88-4 Classification of Payment Made to IRS to Retain Fiscal Year
- 91-3 Accounting for Income Tax Benefits from Bad Debts of a Savings and Loan Association
- 91-8 Application of FASB Statement No. 96, *Accounting for Income Taxes*, to a State Tax Based on the Greater of a Franchise Tax or an Income Tax
- 92-8 Accounting for the Income Tax Effects under FASB Statement No. 109, *Accounting for Income Taxes*, of a Change in Functional Currency When an Economy Ceases to Be Considered Highly Inflationary
- 93-7 Uncertainties Related to Income Taxes in a Purchase Business Combination
- 93-9 Application of FASB Statement No. 109, *Accounting for Income Taxes*, in Foreign Financial Statements Restated for General Price-Level Changes
- 93-12 Recognition and Measurement of the Tax Benefit of Excess Tax-Deductible Goodwill Resulting from a Retroactive Change in Tax Law

- 93-13 Effect of a Retroactive Change in Enacted Tax Rates That Is Included in Income from Continuing Operations
- 93-16 Application of FASB Statement No. 109, *Accounting for Income Taxes*, to Basis Differences within Foreign Subsidiaries That Meet the Indefinite Reversal Criterion of APB Opinion No. 23, *Accounting for Income Taxes—Special Areas*
- 93-17 Recognition of Deferred Tax Assets for a Parent Company's Excess Tax Basis in the Stock of a Subsidiary That Is Accounted for as a Discontinued Operation
- 94-10 Accounting by a Company for the Income Tax Effects of Transactions among or with Its Shareholders under FASB Statement No. 109, *Accounting for Income Taxes*
- 95-9 Accounting for the Tax Effects of Dividends in France in Accordance with FASB Statement No. 109, *Accounting for Income Taxes*
- 95-10 Accounting for Tax Credits Related to Dividend Payments in Accordance with FASB Statement No. 109, *Accounting for Income Taxes*
- 95-20 Measurement in the Consolidated Financial Statements of a Parent of the Tax Effects Related to the Operations of a Foreign Subsidiary That Receives Tax Credits Related to Dividend Payments
- 98-11 Accounting for Acquired Temporary Differences in Certain Purchase Transactions That Are Not Accounted for as Business Combinations
- 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
- 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
- 00-16 Recognition and Measurement of Employer Payroll Taxes on Employee Stock-Based Compensation
- 02-13 Deferred Income Tax Considerations in Applying the Goodwill Impairment Test in FASB Statement No. 142, *Goodwill and Other Intangible Assets*
- 06-11 Accounting for Income Tax Benefits of Dividends on Share-Based Payment Awards
- 13-C Presentation of an Unrecognized Tax Benefit When a Net Operating Loss Carryforward, a Similar Tax Loss, or a Tax Credit Carryforward Exists

Financial institutions (40)

- 84-4 Acquisition, Development, and Construction Loans
- 84-9 Deposit Float of Banks
- 84-19 Mortgage Loan Payment Modifications
- 84-20 GNMA Dollar Rolls
- 84-21 Sale of a Loan with a Partial Participation Retained
- 84-22 Prior Years' Earnings per Share following a Savings and Loan Association Conversion and Pooling
- 84-31 Equity Certificates of Deposit
- 85-3 Tax Benefits Relating to Asset Dispositions Following an Acquisition of a Financial Institution

- 85-7 Federal Home Loan Mortgage Corporation Stock
- 85-8 Amortization of Thrift Intangibles
- 85-13 Sale of Mortgage Service Rights on Mortgages Owned by Others
- 85-18 Earnings-per-Share Effect of Equity Commitment Notes
- 85-20 Recognition of Fees for Guaranteeing a Loan
- 85-24 Distribution Fees by Distributors of Mutual Funds That Do Not Have a Front-End Sales Charge
- 85-26 Measurement of Servicing Fee under FASB Statement No. 65, *Accounting for Certain Mortgage Banking Activities*, When a Loan Is Sold with Servicing Retained
- 85-31 Comptroller of the Currency's Rule on Deferred Tax Debits
- 85-33 Disallowance of Income Tax Deduction for Core Deposit Intangibles
- 85-41 Accounting for Savings and Loan Associations under FSLIC Management Consignment Program
- 85-42 Amortization of Goodwill Resulting from Recording Time Savings Deposits at Fair Values
- 85-44 Differences between Loan Loss Allowances for GAAP and RAP
- 86-21 Application of the AICPA Notice to Practitioners regarding Acquisition, Development, and Construction Arrangements to Acquisition of an Operating Property
- 86-31 Reporting the Tax Implications of a Pooling of a Bank and a Savings and Loan Association
- 86-38 Implications of Mortgage Prepayments on Amortization of Servicing Rights
- 86-39 Gains from the Sale of Mortgage Loans with Servicing Rights Retained
- 87-5 Troubled Debt Restructurings: Interrelationships between FASB Statement No. 15, *Accounting by Debtors and Creditors for Troubled Debt Restructurings*, and the AICPA Savings and Loan Guide
- 87-22 Prepayments to the Secondary Reserve of the FSLIC
- 87-34 Sale of Mortgage Servicing Rights with a Subservicing Agreement
- 88-17 Accounting for Fees and Costs Associated with Loan Syndications and Loan Participations
- 88-19 FSLIC-Assisted Acquisitions of Thrifts
- 88-20 Difference between Initial Investment and Principal Amount of Loans in a Purchased Credit Card Portfolio
- 88-25 Ongoing Accounting and Reporting for a Newly Created Liquidating Bank
- 89-3 Balance Sheet Presentation of Savings Accounts in Financial Statements of Credit Unions
- 89-9 Accounting for In-Substance Foreclosures
- 90-11 Accounting for Exit and Entrance Fees Incurred in a Conversion from the Savings Association Insurance Fund to the Banking Insurance Fund
- 90-21 Balance Sheet Treatment of a Sale of Mortgage Servicing Rights with a Subservicing Agreement
- 92-5 Amortization Period for Net Deferred Credit Card Origination Costs
- 92-10 Loan Acquisitions involving Table Funding Arrangements
- 93-1 Accounting for Individual Credit Card Acquisitions

- 97-3 Accounting for Fees and Costs Associated with Loan Syndications and Loan Participations after the Issuance of FASB Statement No. 125, *Accounting for Transfers and Servicing of Financial Assets and Extinguishment of Liabilities*
- 12-C Subsequent Accounting for an Indemnification Asset Recognized at the Acquisition Date as a Result of a Government-Assisted Acquisition of a Financial Institution

Financial instruments (136)

- 84-3 Convertible Debt "Sweeteners"
- 84-5 Sale of Marketable Securities with a Put Option
- 84-7 Termination of Interest Rate Swaps
- 84-8 Variable Stock Purchase Warrants Given by Suppliers to Customers
- 84-14 Deferred Interest Rate Setting
- 84-16 Earnings-per-Share Cash-Yield Test for Zero Coupon Bonds
- 84-36 Interest Rate Swap Transactions
- 84-40 Long-Term Debt Repayable by a Capital Stock Transaction
- 85-6 Futures Implementation Questions
- 85-9 Revenue Recognition on Options to Purchase Stock of Another Entity
- 85-17 Accrued Interest upon Conversion of Convertible Debt
- 85-23 Effect of a Redemption Agreement on Carrying Value of a Security
- 85-25 Sale of Preferred Stocks with a Put Option
- 85-28 Consolidation Issues Relating to Collateralized Mortgage Obligations
- 85-29 Convertible Bonds with a "Premium Put"
- 85-30 Sale of Marketable Securities at a Gain with a Put Option
- 85-34 Banker's Acceptances and Risk Participations
- 85-38 Negative Amortizing Loans
- 85-39 Implications of SEC Staff Accounting Bulletin No. 59, *Views on Accounting for Noncurrent Marketable Equity Securities*, on Noncurrent-Marketable Equity Securities
- 85-40 Comprehensive Review of Sales of Marketable Securities with Put Arrangements
- 86-5 Classifying Demand Notes with Repayment Terms
- 86-8 Sale of Bad Debt Recovery Rights
- 86-15 Increasing-Rate Debt
- 86-18 Debtor's Accounting for a Modification of Debt Terms
- 86-24 Third-Party Establishment of Collateralized Mortgage Obligations
- 86-25 Offsetting Foreign Currency Swaps
- 86-26 Using Forward Commitments as a Surrogate for Deferred Rate Setting
- 86-28 Accounting Implications of Indexed Debt Instruments
- 86-30 Classification of Obligations When a Violation is Waived by the Creditor
- 86-32 Early Extinguishment of a Subsidiary's Mandatorily Redeemable Preferred Stock
- 86-34 Futures Contracts Used as Hedges of Anticipated Reverse Repurchase Transactions
- 86-35 Debentures with Detachable Stock Purchase Warrants

- 86-40 Investments in Open-End Mutual Funds That Invest in U.S. Government Securities
- 86-45 Imputation of Dividends on Preferred Stock Redeemable at Issuer's Option with Initial Below-Market Dividend Rate
- 87-1 Deferral Accounting for Cash Securities That Are Used to Hedge Rate or Price Risk
- 87-2 Net Present Value Method of Valuing Speculative Foreign Exchange Contracts
- 87-12 Foreign Debt-for-Equity Swaps
- 87-18 Use of Zero Coupon Bonds in a Troubled Debt Restructuring
- 87-19 Substituted Debtors in a Troubled Debt Restructuring
- 87-20 Offsetting Certificates of Deposit against High-Coupon Debt
- 87-25 Sale of Convertible, Adjustable-Rate Mortgages with Contingent Repayment Agreement
- 87-26 Hedging of Foreign Currency Exposure with a Tandem Currency
- 87-30 Sale of a Short-Term Loan Made under a Long-Term Credit Commitment
- 87-31 Sale of Put Options on Issuer's Stock
- 88-8 Mortgage Swaps
- 88-9 Put Warrants
- 88-11 Allocation of Recorded Investment When a Loan or Part of a Loan Is Sold
- 88-22 Securitization of Credit Card and Other Receivable Portfolios
- 89-4 Accounting for a Purchased Investment in a Collateralized Mortgage Obligation Instrument or in a Mortgage-Backed Interest-Only Certificate
- 89-5 Sale of Mortgage Loan Servicing Rights
- 89-15 Accounting for a Modification of Debt Terms When the Debtor Is Experiencing Financial Difficulties
- 89-18 Divestitures of Certain Investment Securities to an Unregulated Commonly Controlled Entity under FIRREA
- 90-2 Exchange of Interest-Only and Principal-Only Securities for a Mortgage-Backed Security
- 90-17 Hedging Foreign Currency Risks with Purchased Options
- 90-18 Effect of a "Removal of Accounts" Provision on the Accounting for a Credit Card Securitization
- 90-19 Convertible Bonds with Issuer Option to Settle for Cash upon Conversion
- 91-1 Hedging Intercompany Foreign Currency Risks
- 91-4 Hedging Foreign Currency Risks with Complex Options and Similar Transactions
- 93-10 Accounting for Dual Currency Bonds
- 93-18 Recognition of Impairment for an Investment in a Collateralized Mortgage Obligation Instrument or in a Mortgage-Backed Interest-Only Certificate
- 94-4 Classification of an Investment In a Mortgage-Backed Interest-Only Certificate as Held-to-Maturity
- 94-5 Determination of What Constitutes All Risks and Rewards and No Significant Unresolved Contingencies in a Sale of Mortgage Loan Servicing Rights under Issue EITF No. 89-5, "Sale of Mortgage Loan Servicing Rights"
- 94-7 Accounting for Financial Instruments Indexed to, and Potentially Settled in, a Company's Own Stock

- 94-8 Accounting for Conversion of a Loan into a Debt Security in a Debt Restructuring
- 94-9 Determining a Normal Servicing Fee Rate for the Sale of an SBA Loan
- 95-2 Determination of What Constitutes a Firm Commitment for Foreign Currency Transactions Not Involving a Third Party
- 95-5 Determination of What Risks and Rewards, If Any, Can Be Retained and Whether Any Unresolved Contingencies May Exist in a Sale of Mortgage Loan Servicing Rights
- 95-11 Accounting for Derivative Instruments Containing both a Written Option-Based Component and a Forward-Based Component
- 95-13 Classification of Debt Issue Costs in the Statement of Cash Flows
- 95-15 Recognition of Gain or Loss When a Binding Contract Requires a Debt Extinguishment to Occur at a Future Date for a Specified Amount
- 96-1 Sale of Put Options on Issuer's Stock That Require or Permit Cash Settlement
- 96-10 Impact of Certain Transactions on the Held-to-Maturity Classification under FASB Statement No. 115, *Accounting for Certain Investments in Debt and Equity Securities*
- 96-11 Accounting for Forward Contracts and Purchased Options to Acquire Securities Covered by FASB Statement No. 115, *Accounting for Certain Investments in Debt and Equity Securities*
- 96-12 Recognition of Interest Income and Balance Sheet Classification of Structured Notes
- 96-13 Accounting for Derivative Financial Instruments Indexed to, and Potentially Settled in, a Company's Own Stock
- 96-15 Accounting for the Effects of Changes in Foreign Currency Exchange Rates on Foreign-Currency-Denominated Available-for-Sale Debt Securities
- 96-19 Debtor's Accounting for a Substantive Modification or Exchange of Debt Instruments
- 96-22 Applicability of the Disclosures Required by FASB Statement No. 114, *Accounting by Creditors for Impairment of a Loan*, When a Loan Is Restructured in a Troubled Debt Restructuring into Two (or More) Loans
- 97-7 Accounting for Hedges of Foreign Currency Risk Inherent in an Available-for-Sale Marketable Equity Security
- 98-5 Accounting for Convertible Securities with Beneficial Conversion Features or Contingently Adjustable Conversion Ratios
- 98-7 Accounting for Exchanges of Similar Equity Method Investments
- 98-10 Accounting for Contracts Involved in Energy Trading and Risk Management Activities
- 98-12 Application of EITF Issue No. 00-19, "Accounting for Derivative Financial Instruments Indexed to, and Potentially Settled in, a Company's Own Stock," to Forward Equity Sales Transactions
- 98-14 Debtor's Accounting for Changes in Line-of-Credit or Revolving-Debt Arrangements
- 98-15 Structured Notes Acquired for a Specified Investment Strategy
- 99-1 Accounting for Debt Convertible into the Stock of a Consolidated Subsidiary
- 99-2 Accounting for Weather Derivatives

- 99-3 Application of EITF Issue No. 96-13, "Accounting for Derivative Financial Instruments Indexed to, and Potentially Settled in, a Company's Own Stock," to Derivative Instruments with Multiple Settlement Alternatives
- 99-7 Accounting for an Accelerated Share Repurchase Program
- 99-8 Accounting for Transfers of Assets That Are Derivative Instruments but That Are Not Financial Assets
- 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
- 00-6 Accounting for Freestanding Derivative Financial Instruments Indexed to, and Potentially Settled in, the Stock of a Consolidated Subsidiary
- 00-7 Application of EITF Issue No. 96-13, "Accounting for Derivative Financial Instruments Indexed to, and Potentially Settled in, a Company's Own Stock," to Equity Derivative Instruments That Contain Certain Provisions That Require Net Cash Settlement If Certain Events outside the Control of the Issuer Occur
- 00-8 Accounting by a Grantee for an Equity Instrument to Be Received in Conjunction with Providing Goods or Services
- 00-9 Classification of a Gain or Loss from a Hedge of Debt That Is Extinguished
- 00-17 Measuring the Fair Value of Energy-Related Contracts in Applying EITF Issue No. 98-10, "Accounting for Contracts Involved in Energy Trading and Risk Management Activities"
- 00-18 Accounting Recognition for Certain Transactions involving Equity Instruments Granted to Other Than Employees
- 00-19 Accounting for Derivative Financial Instruments Indexed to, and Potentially Settled in, a Company's Own Stock
- 00-27 Application of EITF Issue No. 98-5, "Accounting for Convertible Securities with Beneficial Conversion Features or Contingently Adjustable Conversion Ratios," to Certain Convertible Instruments
- 01-01 Accounting for a Convertible Instrument Granted or Issued to a Nonemployee for Goods or Services or a Combination of Goods or Services and Cash
- 01-6 The Meaning of "Indexed to a Company's Own Stock"
- 01-7 Creditor's Accounting for a Modification or an Exchange of Debt Instruments
- 01-11 Application of EITF Issue No. 00-19, "Accounting for Derivative Financial Instruments Indexed to, and Potentially Settled in, a Company's Own Stock," to a Contemporaneous Forward Purchase Contract and Written Put Option
- 02-2 When Certain Contracts That Meet the Definition of Financial Instruments Should Be Combined for Accounting Purposes
- 02-3 Issues Involved in Accounting for Derivative Contracts Held for Trading Purposes and Contracts Involved in Energy Trading and Risk Management Activities
- 02-4 Determining Whether a Debtor's Modification or Exchange of Debt Instruments Is within the Scope of FASB Statement No. 15, *Accounting by Debtors and Creditors for Troubled Debt Restructurings*
- 02-9 Accounting for Changes That Result in a Transferor Regaining Control of Financial Assets Sold
- 02-10 Determining Whether a Debtor Is Legally Released as Primary Obligor When the Debtor Becomes Secondarily Liable under the Original Obligation

- 02-15 Determining Whether Certain Conversions of Convertible Debt to Equity Securities Are within the Scope of FASB Statement No. 84, *Induced Conversions of Convertible Debt*
- 03-1 The Meaning of Other-Than-Temporary Impairment and Its Application to Certain Investments
- 03-7 Accounting for the Settlement of the Equity-Settled Portion of a Convertible Debt Instrument That Permits or Requires the Conversion Spread to Be Settled in Stock (Instrument C of EITF Issue No. 90-19, "Convertible Bonds with Issuer Option to Settle for Cash upon Conversion")
- 03-11 Reporting Realized Gains and Losses on Derivative Instruments That Are Subject to FASB Statement No. 133, *Accounting for Derivative Instruments and Hedging Activities*, and Not "Held for Trading Purposes" as Defined in EITF Issue No. 02-3, "Issues Involved in Accounting for Derivative Contracts Held for Trading Purposes and Contracts Involved in Energy Trading and Risk Management Activities"
- 04-7 Determining Whether an Interest Is a Variable Interest in a Potential Variable Interest Entity
- 04-8 The Effect of Contingently Convertible Instruments on Diluted Earnings per Share
- 05-1 Accounting for the Conversion of an Instrument That Became Convertible upon the Issuer's Exercise of a Call Option
- 05-2 The Meaning of "Conventional Convertible Debt Instrument" in EITF Issue No. 00-19, "Accounting for Derivative Financial Instruments Indexed to, and Potentially Settled in, a Company's Own Stock"
- 05-4 The Effect of a Liquidated Damages Clause on a Freestanding Financial Instrument Subject to EITF Issue No. 00-19, "Accounting for Derivative Financial Instruments Indexed to, and Potentially Settled in, a Company's Own Stock"
- 05-7 Accounting for Modifications to Conversion Options Embedded in Debt Instruments and Related Issues
- 05-8 Income Tax Consequences of Issuing Convertible Debt with a Beneficial Conversion Feature
- 06-6 Debtor's Accounting for a Modification (or Exchange) of Convertible Debt Instruments
- 06-7 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, *Accounting for Derivative Instruments and Hedging Activities*
- 07-2 Accounting for Convertible Debt Instruments That Are Not Subject to the Guidance in Paragraph 12 of APB Opinion No. 14, *Accounting for Convertible Debt and Debt Issued with Stock Purchase Warrants*
- 07-5 Determining Whether an Instrument (or Embedded Feature) Is Indexed to an Entity's Own Stock
- 08-4 Transition Guidance for Conforming Changes to EITF Issue No. 98-5, "Accounting for Convertible Securities with Beneficial Conversion Features or Contingently Adjustable Conversion Ratios"

- 08-5 Issuer's Accounting for Liabilities Measured at Fair Value with a Third-Party Credit Enhancement
- 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
- 09-1 Accounting for Own-Share Lending Arrangements in Contemplation of Convertible Debt Issuance
- 12-A Not-for-Profit Entities: Classification of the Sale Proceeds of Donated Financial Assets in the Statement of Cash Flows
- 13-A Inclusion of the Fed Funds Effective Swap Rate (or Overnight Index Swap Rate) as a Benchmark Interest Rate for Hedge Accounting Purposes
- 13-G Determining Whether the Host Contract in a Hybrid Financial Instrument Issued in the Form of a Share Is More Akin to Debt or to Equity
- 12-G Measuring the Financial Assets and Financial Liabilities of a Consolidated Collateralized Financing Entity
- 14-B Disclosures for Investments in Certain Entities That Calculate Net Asset Value per Share (or Its Equivalent)
- 15-A Application of the Normal Purchases and Normal Sales Scope Exception to Certain Electricity Contracts within Nodal Energy Markets
- 15-D Effect of Derivative Contract Novations on Existing Hedge Accounting Relationships
- 15-E Contingent Put and Call Options in Debt Instruments
- 19-A Financial Instruments—Clarifying the Interactions between Topic 321, Topic 323, and Topic 815

Off-balance-sheet financing (16)

- 84-11 Offsetting Installment Note Receivables and Bank Debt ("Note Monetization")
- 84-15 Grantor Trusts Consolidation
- 84-23 Leveraged Buyout Holding Company Debt
- 84-25 Offsetting Nonrecourse Debt with Sales-Type or Direct Financing Lease Receivables
- 84-26 Defeasance of Special-Purpose Borrowings
- 84-30 Sales of Loans to Special-Purpose Entities
- 84-41 Consolidation of Subsidiary after Instantaneous In-Substance Defeasance
- 84-42 Push-Down of Parent Company Debt to a Subsidiary
- 85-11 Use of an Employee Stock Ownership Plan in a Leveraged Buyout
- 85-16 Leveraged Leases
 - Real Estate Leases and Sale-Leaseback Transactions
 - Delayed Equity Contributions by Lessors
- 86-36 Invasion of a Defeasance Trust
- 87-7 Sale of an Asset Subject to a Lease and Nonrecourse Financing: "Wrap Lease Transactions"
- 91-10 Accounting for Special Assessments and Tax Increment Financing Entities (TIFEs)

- 01-5 Application of FASB Statement No. 52, *Foreign Currency Translation*, to an Investment Being Evaluated for Impairment That Will Be Disposed Of
- 02-11 Accounting for Reverse Spinoffs
- 02-12 Permitted Activities of a Qualifying Special-Purpose Entity in Issuing Beneficial Interests under FASB Statement No. 140, *Accounting for Transfers and Servicing of Financial Assets and Extinguishments of Liabilities*

Pensions/employee benefits (54)

- 84-6 Termination of Defined Benefit Pension Plans
- 84-18 Stock Option Pyramiding
- 84-34 Permanent Discount Restricted Stock Purchase Plans
- 84-44 Partial Termination of a Defined Benefit Pension Plan
- 85-10 Employee Stock Ownership Plan Contribution Funded by a Pension Plan Termination
- 86-19 Change in Accounting for Other Postemployment Benefits
- 86-27 Measurement of Excess Contributions to a Defined Contribution Plan or an Employee Stock Ownership Plan
- 87-6 Adjustments Relating to Stock Compensation Plans
- 87-13 Amortization of Prior Service Cost for a Defined Benefit Plan When There Is a History of Plan Amendments
- 87-23 Book Value Stock Purchase Plans
- 87-33 Stock Compensation Issues Related to Market Decline
- 88-1 Determination of Vested Benefit Obligation for a Defined Benefit Pension Plan
- 88-5 Recognition of Insurance Death Benefits
- 88-6 Book Value Stock Plans in an Initial Public Offering
- 88-23 Lump-Sum Payments under Union Contracts
- 89-1 Accounting by a Pension Plan for Bank Investment Contracts and Guaranteed Investment Contracts
- 89-8 Nonlevel Payments of Employee Stock Ownership Plan Debt
- 89-10 Sponsor's Recognition of Employee Stock Ownership Plan Debt
- 89-11 Sponsor's Balance Sheet Classification of Capital Stock with a Put Option Held by an Employee Stock Ownership Plan
- 89-12 Earnings-per-Share Issues Related to Convertible Preferred Stock Held by an Employee Stock Ownership Plan
- 90-3 Accounting for Employers' Obligations for Future Contributions to a Multiemployer Pension Plan
- 90-4 Earnings-per-Share Treatment of Tax Benefits for Dividends on Stock Held by an Employee Stock Ownership Plan
- 90-7 Accounting for Reload Stock Options
- 90-9 Changes to Fixed Employee Stock Option Plans as a Result of Equity Restructuring
- 91-7 Accounting for Pension Benefits Paid by Employers after Insurance Companies Fail to Provide Annuity Benefits

- 92-3 Earnings-per-Share Treatment of Tax Benefits for Dividends on Unallocated Stock Held by an Employee Stock Ownership Plan (Consideration of the Implications of FASB Statement No. 109, *Accounting for Income Taxes*, on Issue 2 of EITF Issue No. 90-4, "Earnings-per-Share Treatment of Tax Benefits for Dividends on Stock Held by an Employee Stock Ownership Plan")
- 92-12 Accounting for OPEB Costs by Rate-Regulated Enterprises
- 92-13 Accounting for Estimated Payments in Connection with the Coal Industry Retiree Health Benefit Act of 1992
- 93-3 Plan Assets under FASB Statement No. 106, *Employers' Accounting for Postretirement Benefits Other Than Pensions*
- 94-6 Accounting for the Buyout of Compensatory Stock Options
- 95-16 Accounting for Stock Compensation Arrangements with Employer Loan Features under APB Opinion No. 25, *Accounting for Stock Issued to Employees*
- 97-5 Accounting for Delayed Receipt of Option Shares upon Exercise under APB Opinion No. 25, *Accounting for Stock Issued to Employees*
- 97-12 Accounting for Increased Share Authorizations in an IRS Section 423 Employee Stock Purchase Plan under APB Opinion 25, *Accounting for Stock Issued to Employees*
- 97-14 Accounting for Deferred Compensation Arrangements Where Amounts Earned Are Held in a Rabbi Trust and Invested
- 00-12 Accounting by an Investor for Stock-Based Compensation Granted to Employees of an Equity Method Investee
- 00-23 Issues Related to the Accounting for Stock Compensation under APB Opinion No. 25, *Accounting for Stock Issued to Employees*, and FASB Interpretation No. 44, *Accounting for Certain Transactions Involving Stock Compensation*
- 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, *Accounting for Asset Retirement Obligations*
- 02-8 Accounting for Options Granted to Employees in Unrestricted, Publicly Traded Shares of an Unrelated Entity
- 03-2 Accounting for the Transfer to the Japanese Government of the Substitutional Portion of Employee Pension Fund Liabilities
- 03-4 Determining the Classification and Benefit Attribution Method for a "Cash Balance" Pension Plan
- 04-12 Determining Whether Equity-Based Compensation Awards Are Participating Securities
- 05-5 Accounting for Early Retirement or Postemployment Programs with Specific Features (Such As Terms Specified in Altersteilzeit Early Retirement Arrangements)
- 06-2 Accounting for Sabbatical Leave and Other Similar Benefits Pursuant to FASB Statement No. 43, *Accounting for Compensated Absences*
- 06-4 Accounting for Deferred Compensation and Postretirement Benefit Aspects of Endorsement Split-Dollar Life Insurance Arrangements
- 06-5 Accounting for Purchases of Life Insurance—Determining the Amount That Could Be Realized in Accordance with FASB Technical Bulletin No. 85-4, *Accounting for Purchases of Life Insurance*

- 06-10 Accounting for Collateral Assignment Split-Dollar Life Insurance Arrangements
- 09-J Effect of Denominating the Exercise Price of a Share-Based Payment Award in the Currency of the Market in Which the Underlying Equity Security Trades
- 10-C Reporting Loans to Participants by Defined Contribution Pension Plans
- 10-D Fees Paid to the Federal Government by Pharmaceutical Manufacturers
- 10-F Accounting for Legal Costs Associated with Medical Malpractice and Similar Claims
- 10-H Fees Paid to the Federal Government by Health Insurers
- 13-D Accounting for Share-Based Payments When the Terms of an Award Provide That a Performance Target Could Be Achieved after the Requisite Service Period
- 15-C Accounting Issues in Employee Benefit Plan Financial Statements
- 16-B Employee Benefit Plan Master Trust Reporting

Business combinations/new basis (80)

- 84-13 Purchase of Stock Options and Stock Appreciation Rights in a Leveraged Buyout
- 84-35 Business Combinations: Sale of Duplicate Facilities and Accrual of Liabilities
- 84-38 Identical Common Shares for a Pooling of Interests
- 85-2 Classification of Costs Incurred in a Takeover Defense
- 85-4 Downstream Mergers and Other Stock Transactions between Companies under Common Control
- 85-14 Securities That Can Be Acquired for Cash in a Pooling of Interests
- 85-21 Changes of Ownership Resulting in a New Basis of Accounting
- 85-43 Sale of Subsidiary for Equity Interest in Buyer
- 85-45 Business Combinations: Settlement of Stock Options and Awards
- 86-10 Pooling with 10 Percent Cash Payout Determined by Lottery
- 86-14 Purchased Research and Development Projects in a Business Combination
- 86-16 Carryover of Predecessor Cost in Leverage Buyout Transactions
- 86-20 Accounting for Other Postemployment Benefits of an Acquired Company
- 87-11 Allocation of Purchase Price to Assets to Be Sold
- 87-15 Effect of a Standstill Agreement on Pooling-of-Interests Accounting
- 87-16 Whether the 90 Percent Test for a Pooling of Interests is Applied Separately to Each Company or on a Combined Basis
- 87-21 Change of Accounting Basis in Master Limited Partnership Transactions
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- 88-14 Settlement of Fees with Extra Units to a General Partner in a Master Limited Partnership
- 88-16 Basis in Leveraged Buyout Transactions
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- 89-19 Accounting for a Change in Goodwill Amortization for Business Combinations Initiated Prior to the Effective Date of FASB Statement No. 72, *Accounting for Certain Acquisitions of Banking or Thrift Institutions*
- 90-5 Exchanges of Ownership Interests between Entities under Common Control

- 90-6 Accounting for Certain Events Not Addressed in EITF Issue No. 87-11, "Allocation of Purchase Price to Assets to Be Sold," Relating to an Acquired Operating Unit to Be Sold
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- 95-14 Recognition of Liabilities in Anticipation of a Business Combination
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- 04-2 Whether Mineral Rights Are Tangible or Intangible Assets
- 04-3 Mining Assets: Impairment and Business Combinations
- 04-4 Allocation of Goodwill to Reporting Units for a Mining Enterprise
- 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
- 04-11 Accounting in a Business Combination for Deferred Postcontract Customer Support Revenue of a Software Vendor
- 05-6 Determining the Amortization Period for Leasehold Improvements Purchased after Lease Inception or Acquired in a Business Combination
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- 12-D Accounting for Obligations Resulting from Joint and Several Liability Arrangements for which the Total Amount of the Obligation Is Fixed at the Reporting Date
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- 88-21 Accounting for the Sale of Property Subject to the Seller's Preexisting Lease
- 89-7 Exchange of Assets or Interest in a Subsidiary for a Noncontrolling Equity Interest in a New Entity
- 89-16 Consideration of Executory Costs in Sale-Leaseback Transactions
- 89-17 Accounting for the Retail Sale of an Extended Warranty Contract in Connection with the Sale of a Product
- 89-20 Accounting for Cross Boarder Tax Benefit Leases
- 90-14 Unsecured Guarantee by Parent of Subsidiary's Lease Payments in a Sale-Leaseback Transaction
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- 93-8 Accounting for the Sale and Leaseback of an Asset That Is Leased to Another Party
- 95-1 Revenue Recognition on Sales with a Guaranteed Minimum Resale Value

- 95-4 Revenue Recognition on Equipment Sold and Subsequently Repurchased Subject to an Operating Lease
- 95-17 Accounting for Modifications of an Operating Lease That Do Not Change the Lease Classification
- 95-23 The Treatment of Certain Site Restoration/Environmental Exit Costs When Testing a Long-Lived Asset for Impairment
- 96-2 Impairment Recognition When a Nonmonetary Asset Is Exchanged or Is Distributed to Owners and Is Accounted for at the Asset's Recorded Amount
- 96-9 Classification of Inventory Markdowns and Other Costs Associated with a Restructuring
- 96-20 Impact of FASB Statement No. 125, *Accounting for Transfers and Servicing of Financial Assets and Extinguishments of Liabilities*, on Consolidation of Special-Purpose Entities
- 96-21 Implementation Issues in Accounting for Leasing Transactions involving Special-Purpose Entities
- 97-1 Implementation Issues in Accounting for Lease Transactions, including Those involving Special-Purpose Entities
- 97-6 Application of EITF Issue No. 96-20, "Impact of FASB Statement No. 125, *Accounting for Transfers and Servicing of Financial Assets and Extinguishments of Liabilities*, on Consolidation of Special Purpose Entities," to Qualifying Special Purpose Entities Receiving Transferred Financial Assets Prior to the Effective Date of Statement 125
- 97-10 The Effect of Lessee Involvement in Asset Construction
- 98-9 Accounting for Contingent Rent
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- 99-13 Application of EITF Issue No. 97-10, "The Effect of Lessee Involvement in Asset Construction," and FASB Interpretation No. 23, *Leases of Certain Property Owned by a Governmental Unit or Authority*, to Entities That Enter into Leases with Governmental Entities
- 99-14 Recognition by a Purchaser of Losses on Firmly Committed Executory Contracts
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- 00-11 Lessors' Evaluation of Whether Leases of Certain Integral Equipment Meet the Ownership Transfer Requirements of FASB Statement No. 13, *Accounting for Leases*
- 00-13 Determining Whether Equipment Is "Integral Equipment" Subject to FASB Statements No. 66, *Accounting for Sales of Real Estate*, and No. 98, *Accounting for Leases*
- 00-24 Revenue Recognition: Sales Arrangements That Include Specified-Price Trade-in Rights
- 00-26 Recognition by a Seller of Losses on Firmly Committed Executory Contracts
- 01-2 Interpretations of APB Opinion No. 29, *Accounting for Nonmonetary Transactions*
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- 01-8 Determining Whether an Arrangement Contains a Lease
- 01-12 The Impact of the Requirements of FASB Statement No. 133, *Accounting for Derivative Instruments and Hedging Activities*, on Residual Value Guarantees in Connection with a Lease
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- 03-17 Subsequent Accounting for Executory Contracts That Have Been Recognized on an Entity's Balance Sheet
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Real estate (25)

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- 85-27 Recognition of Receipts from Made-Up Rental Shortfalls
- 85-37 Recognition of Note Received for Real Estate Syndication Activities
- 86-6 Antispeculation Clauses in Real Estate Sales Contracts
- 86-7 Recognition by Homebuilders of Profit from Sales of Land and Related Construction Contracts
- 87-9 Profit Recognition on Sales of Real Estate with Insured Mortgages or Surety Bonds
- 87-29 Exchange of Real Estate Involving Boot
- 88-12 Transfer of Ownership Interest as Part of Down Payment under FASB Statement No. 66, *Accounting for Sales of Real Estate*
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- 90-20 Impact of an Uncollateralized Irrevocable Letter of Credit on a Real Estate Sale-Leaseback Transaction
- 91-2 Debtor's Accounting for Forfeiture of Real Estate Subject to a Nonrecourse Mortgage
- 94-1 Accounting for Tax Benefits Resulting from Investments in Affordable Housing Projects
- 94-2 Treatment of Minority Interests in Certain Real Estate Investment Trusts
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- 98-8 Accounting for Transfers of Investments That Are in Substance Real Estate
- 06-8 Applicability of the Assessment of a Buyer's Continuing Investment under FASB Statement No. 66, *Accounting for Sales of Real Estate*, for Sales of Condominiums
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- 84-39 Transfers of Monetary and Nonmonetary Assets among Individuals and Entities under Common Control
- 85-1 Classifying Notes Received for Capital Stock
- 85-12 Retention of Specialized Accounting for Investments in Consolidation
- 85-22 Retroactive Application of FASB Technical Bulletins
- 85-35 Transition and Implementation Issues for FASB Statement No. 86, *Accounting for Costs of Computer Software to Be Sold, Leased, or Otherwise Marketed*
- 85-36 Discontinued Operations with Expected Gain and Interim Operating Losses
- 85-46 Partnership's Purchase of Withdrawing Partner's Equity
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- 86-12 Accounting by Insureds for Claims-Made Insurance Policies
- 86-22 Display of Business Restructuring Provisions in the Income Statement
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- 88-15 Classification of Subsidiary's Loan Payable in Consolidated Balance Sheet When Subsidiary's and Parent's Fiscal Years Differ
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- 95-18 Accounting and Reporting for a Discontinued Business Segment When the Measurement Date Occurs after the Balance Sheet Date but before the Issuance of Financial Statements
- 95-22 Balance Sheet Classification of Borrowings Outstanding under Revolving Credit Agreements That Include both a Subjective Acceleration Clause and a Lock-Box Arrangement
- 96-3 Accounting for Equity Instruments That Are Issued for Consideration Other Than Employee Services under FASB Statement No. 123, *Accounting for Stock-Based Compensation*
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- 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
- 96-17 Revenue Recognition under Long-Term Power Sales Contracts That Contain both Fixed and Variable Pricing Terms
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- 97-4 Deregulation of the Pricing of Electricity—Issues Related to the Application of FASB Statement No. 71, *Accounting for the Effects of Certain Types of Regulation*, and No. 101, *Regulated Enterprises--Accounting for the Discontinuation of the Application FASB Statement No. 71*
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- 98-6 Investor's Accounting for an Investment in a Limited Partnership When the Investor Is the Sole General Partner and the Limited Partners Have Certain Approval or Veto Rights
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- 99-11 Subsequent Events Caused by Year 2000
- 99-16 Accounting for Transactions with Elements of Research and Development Arrangements
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- 99-19 Reporting Revenue Gross as a Principal versus Net as an Agent
- 99-20 Recognition of Interest Income and Impairment on Purchased Beneficial Interests That Continue to Be Held by a Transferor in Securitized Financial Assets
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- 02-7 Unit of Accounting for Testing Impairment of Indefinite-Lived Intangible Assets
- 02-14 Whether an Investor Should Apply the Equity Method of Accounting to Investments Other Than Common Stock

- 02-16 Accounting by a Customer (including a Reseller) for Certain Consideration Received from a Vendor
- 02-18 Accounting for Subsequent Investments in an Investee after Suspension of Equity Method Loss Recognition
- 03-3 Applicability of *EITF Abstracts*, Topic No. D-79, "Accounting for Retroactive Insurance Contracts Purchased by Entities Other Than Insurance Enterprises," to Claims-Made Insurance Policies
- 03-6 Participating Securities and the Two-Class Method under FASB Statement No. 128, *Earnings per Share*
- 03-8 Accounting for Claims-Made Insurance and Retroactive Insurance Contracts by the Insured Entity
- 03-10 Application of EITF Issue No. 02-16, "Accounting by a Customer (Including a Reseller) for Certain Consideration Received from a Vendor," by Resellers to Sales Incentives Offered to Consumers by Manufacturers
- 03-13 Applying the Conditions in Paragraph 42 of FASB Statement No. 144, *Accounting for the Impairment or Disposal of Long-Lived Assets*, in Determining Whether to Report Discontinued Operations
- 03-14 Participants' Accounting for Emissions Allowances under a "Cap and Trade" Program
- 06-1 Accounting for Consideration Given by a Service Provider to a Manufacturer or Reseller of Equipment Necessary for an End-Customer to Receive Service from the Service Provider
- 06-3 How Taxes Collected from Customers and Remitted to Governmental Authorities Should Be Presented in the Income Statement (That Is, Gross versus Net Presentation)
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- 08-1 Revenue Arrangements with Multiple Deliverables
- 08-9 Milestone Method of Revenue Recognition
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- 09-E Accounting for Stock Dividends, Including Distributions to Shareholders with Components of Stock and Cash
- 09-F Casino Base Jackpot Liabilities
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- 09-K Health Care Entities: Presentation of Insurance Claims and Related Insurance Recoveries
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- 10-B Accounting for Multiple Foreign Exchange Rates
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- 12-B Not-for-Profit Entities: Services Received from Personnel of an Affiliate
- 12-E Accounting for Fair Value Information That Arises after the Measurement Date and Its Inclusion in the Impairment Analysis of Unamortized Film Costs
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- 16-A Restricted Cash
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- 17-A Customer's Accounting for Implementation, Setup, and Other Upfront Costs (Implementation Costs) Incurred in a Cloud Computing Arrangement That Is Considered a Service Contract
- 18-B Cost Capitalization for Episodic Television Series

EMERGING ISSUES TASK FORCE

DISPOSITION OF ISSUES

As of the November 7, 2019 Meeting

Resolved by the FASB	31
Resolved by the SEC	8
Resolved by the AICPA	3
Issue to be addressed within an existing FASB major project	17
Consensus was reached on the accounting	431
No resolution	<u>57</u>
Subtotal	547
Further discussion by the Task Force is pending	1
Total	<u>548</u>