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# Interpretation of Federal Financial Accounting Standards 6: Accounting for Imputed Intra-departmental Costs: *An Interpretation of SFFAS No. 4 (Rescinded)*

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## Status

<b>Issued</b>	April 18, 2003
<b>Effective Date</b>	for periods beginning after September 30, 2004
<b>Interpretations and Technical Releases</b>	None.
<b>Affects</b>	SFFAS 4, <i>Managerial Cost Accounting Standards and Concepts</i>
<b>Affected by</b>	<ul style="list-style-type: none"><li>• SFFAS 30, <i>Inter-Entity Cost Implementation</i>. SFFAS 30 rescinds par. 110 of SFFAS 4, which is the par. that this Interpretation clarified. However, SFFAS 30 is not effective until periods beginning after September 30, 2008.</li><li>• SFFAS 55 rescinded Interpretation 6 in its entirety,</li></ul>

SFFAS 55, *Amending Inter-entity Cost Provisions* rescinded Interpretation 6 in its entirety.