

FASB Accounting Standards Codification®

Editorial and maintenance update 2020-12

Released: August 14, 2020

Editorial and other corrections that affect versioning of Sections for archive purposes:

This maintenance update includes non-substantive corrections to various Codification Topics and content.

This update also releases new versions of the DITA files for certain Sections 75 (XBRL Elements) contained in the FASB Accounting Standards Codification. These new files reflect updates to the links from XBRL elements in the evergreen taxonomy to the Codification. The evergreen taxonomy is a taxonomy exposed for public review and comment that reflects changes made to the development environment of the US GAAP Financial Reporting Taxonomy as they happen. The evergreen taxonomy is for public review and comment only and may not be used in the creation of filings to be submitted to the Securities and Exchange Commission (SEC). Release notes detailing the updates made to the evergreen taxonomy will be provided on a quarterly basis. See the FASB website for the latest release notes.

Paragraph	Deleted/Amended/Added
932-10-S99-2	Interpretive Response: Generally, full historical financial statements as specified in Rules 3-01 and 3-02 of Regulations <u>Regulation</u> S-X are considered necessary to enable offerees and secondary market investors to evaluate the transaction.
932-360-S99-2	Facts: Regarding the base for depreciation, depletion, and amortization (DD&A) of proved reserves, Rule 4-10(c)(3)(i) of Regulations <u>Regulation</u> S-X states that "[c]osts to be amortized shall include (A) all capitalized costs, less accumulated amortization, other than the cost of properties described in paragraph (ii) below; FN3 (B) the estimated future expenditures (based on current costs) to be incurred in developing proved reserves; and (C) estimated dismantlement and abandonment costs, net of estimated salvage values."
946-10-S99-1	>> Regulations<u>Regulation</u> S-X
946-225-S00-1	00-4S00-1 The following table identifies the changes made to this Subtopic.
948-310-S50-1	See paragraph 205-10-S99-6, Regulations <u>Regulation</u> S-X Rule 5-04(c), for the entities required to include Schedule IV—Mortgage Loans on Real Estate.
948-310-S50-2	See paragraph 948-310-S99-1, Regulations <u>Regulation</u> S-X Rule 12-29, for the disclosure requirements of Schedule IV—Mortgage Loans on Real Estate.
958-205-55-11	Although in the illustrative statements of activities, expenses are reported by nature in the single-column format example and by function in the multicolumn format example, expenses may be reported in the statement of activities by either natural classification or {removed underline}functional classification{removed underline} or by both.
958-321-05-1 and 05-2	Changed pending content into current text. Subsection object omitted from previous workflow. See Maintenance Update 2020-11(roll-off).

Other corrections and maintenance items that do not affect versioning of Sections for archive purposes:

N/A	N/A
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