

FASB Accounting Standards Codification®

Editorial and maintenance update 2017-17(roll-off)

Released: October 26, 2017

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

The pending paragraphs listed in the following table were rolled off into current text.

Transition Paragraph	Roll-off Date	Pending Paragraph
310-40-65-2	06/15/2016	None
310-40-65-3	07/16/2017	310-10-40-1A 310-40-40-6 310-40-40-7A 310-40-40-7B
323-740-65-1	06/15/2017	323-740-05-2 323-740-05-3 323-740-15-3 323-740-25-1 323-740-25-1A 323-740-25-1B 323-740-25-1C 323-740-25-2 323-740-25-4 323-740-25-5 323-740-30-1 323-740-35-1 323-740-35-2 323-740-35-3 323-740-35-4 323-740-35-5 323-740-35-6 323-740-45-1 323-740-45-2 323-740-50-1 323-740-50-2 323-740-55-2 323-740-55-3 323-740-55-4 323-740-55-5 323-740-55-6 323-740-55-7 323-740-55-8 323-740-55-10
350-40-65-1	06/14/2017	350-40-15-4 350-40-15-4A 350-40-15-4B 350-40-15-4C 350-40-25-16
835-30-65-1	06/14/2017	835-30-45-1 835-30-45-1A 835-30-45-3 835-30-45-4 835-30-55-8

The transition paragraphs listed in the following table were amended to reflect the end of the transition period.

Paragraph	Transition information replaced with the following text
310-40-65-2	Paragraph superseded on 10/26/2017 after the end of the transition period stated in Accounting Standards Update No. 2014-04, <i>Receivables—Troubled Debt Restructurings by Creditors (Subtopic 310-40): Reclassification of Residential Real Estate Collateralized Consumer Mortgage Loans upon</i>

	<i>Foreclosure.</i>
310-40-65-3	Paragraph superseded on 10/26/2017 after the end of the transition period stated in Accounting Standards Update No. 2014-14, <i>Receivables—Troubled Debt Restructurings by Creditors (Subtopic 310-40): Classification of Certain Government-Guaranteed Mortgage Loans upon Foreclosure.</i>
323-740-65-1	Paragraph superseded on 10/26/2017 after the end of the transition period stated in Accounting Standards Update No. 2014-01, <i>Investments—Equity Method and Joint Ventures (Topic 323): Accounting for Investments in Qualified Affordable Housing Projects.</i>
350-40-65-1	Paragraph superseded on 10/26/2017 after the end of the transition period stated in Accounting Standards Update No. 2015-05, <i>Intangibles—Goodwill and Other—Internal-Use Software (Subtopic 350-40): Customer's Accounting for Fees Paid in a Cloud Computing Arrangement.</i>
835-30-65-1	Paragraph superseded on 10/26/2017 after the end of the transition period stated in Accounting Standards Update No. 2015-03, <i>Interest—Imputation of Interest (Subtopic 835-30): Simplifying the Presentation of Debt Issuance Costs.</i>

The following paragraph headings were deleted upon rolling off into current text.

Paragraph	Deleted Paragraph Heading
310-40-65-2	> Transition Related to Accounting Standards Update No. 2014-04, <i>Receivables—Troubled Debt Restructurings by Creditors (Subtopic 310-40): Reclassification of Residential Real Estate Collateralized Consumer Mortgage Loans upon Foreclosure</i>
310-40-65-3	> Transition Related to Accounting Standards Update No. 2014-14, <i>Receivables—Troubled Debt Restructurings by Creditors (Subtopic 310-40): Classification of Certain Government-Guaranteed Mortgage Loans upon Foreclosure</i>
323-740-65-1	> Transition Related to Accounting Standards Update No. 2014-01, <i>Investments—Equity Method and Joint Ventures (Topic 323): Accounting for Investments in Qualified Affordable Housing Projects</i>
350-40-65-1	> Transition Related to Accounting Standards Update No. 2015-05, <i>Intangibles—Goodwill and Other—Internal-Use Software (Subtopic 350-40): Customer's Accounting for Fees Paid in a Cloud Computing Arrangement</i>
835-30-65-1	> Transition Related to Accounting Standards Update No. 2015-03, <i>Interest—Imputation of Interest (Subtopic 835-30): Simplifying the Presentation of Debt Issuance Costs</i>

The glossary terms listed in the following table were deprecated upon rolling off into current text.

Transition Paragraph	Roll-off Date	Glossary Term
N/A	N/A	N/A

Other corrections and maintenance items that affect versioning of Sections for archive purposes:

Paragraph	Deleted/Amended/Added
N/A	N/A

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

N/A	N/A
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