

FASB Accounting Standards Codification®

Editorial and maintenance update 2025-02

Released: February 28, 2025

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.

Paragraph	Deleted/Amended/Added
230-10-45-13	a. Disbursements for loans made by the entity and payments to acquire debt instruments of other entities (other than cash equivalents and certain debt instruments that are acquired specifically for resale as discussed in paragraph 230-10-45-21)230-10-45-21). b. Payments to acquire equity instruments of other entities (other than certain equity instruments carried in a trading account as described in paragraph 230-10-45-18)230-10-45-18).
360-20-05-1	General Note on Property, Plant, and Equipment—Real Estate Sales: Upon the effective date of Accounting Standards Update 2014-09, the title of this Subtopic will change to Property, Plant, and Equipment—Real Estate Sales—Sale Leaseback Accounting.
470-20-00-1	470-10-55-3 470-20-55-3 470-10-55-4 470-20-55-4 470-20-55-5 470-10-55-6 470-20-55-6
718-10-65-17	> Transition Related to Accounting Standards Update No. 2024-01, Compensation—Stock Compensation (Topic 718): Scope Application of Profits Interest and Similar Awards Compensation—Stock Compensation (Topic 718): Scope Application of Profits Interest and Similar Awards
850-10-S45-3	See paragraph 210-10-S99-1, Regulation S-X Rule 5-02.11, and paragraph xx , Regulation S-X Rule 5-02.23, for disclosure requirements pertaining to indebtedness of related parties.

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

N/A	N/A
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