

FASB Accounting Standards Codification®

Editorial and maintenance update 2026-01

Released: January 30, 2026

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
220-10-55-15B 326-30-50-1 326-30-50-4 326-30-50-7 326-30-50-9 326-30-50-10	Available-for-sale debt <u>Available-for-sale debt</u> securities
220-40-50-22(i)	Asset retirement obligation accretion <u>obligation accretion expense</u> (see paragraph 410-20-50-1)
260-10-50-3	In current and pending content: Transactions Between <u>between</u> Entities Under <u>under</u> Common Control Subsections of Subtopic 805-50
260-10-55-45	In current and pending content: Centered the top line of the equation above the rule.
310-10-50-40	In pending content: d. Participant loans in defined contribution pension plans <u>plans</u>
320-10-50-10	In current and pending content: the notes to the financial statements
325-40-35-4A 325-40-35-4B 325-40-35-6A	Non-visual change: Removed extraneous <norm-text> tags.
326-20-55-17	q. Example 17: Identifying similar risk characteristics in reinsurance recoverables <u>recoverables</u> r. Example 18: Determining the negative allowance for purchased financial assets with credit deterioration with no change in credit conditions s. Example 19: Determining the negative allowance for purchased financial assets with credit deterioration after a change in credit conditions.
350-20-65-2	Triggering Events <u>Events</u> referenced in paragraph 350-20-15-3A:
470-50-15-3(a)	In pending content: the existing terms of those debt instruments (including those debt instruments (including <u>those debt instruments (including</u>
715-30-35-44	The preceding paragraph Paragraph 715-30-35-43 permits
805-20-30-1	<u>noncontrolling interest in the acquiree at their acquisition-date fair acquisition-date fair values.</u>
805-50-05-4 805-50-15-5 805-50-25-2 805-50-30-5 805-50-45-1	Transactions Between <u>between</u> Entities Under <u>under</u> Common Control
815-30-35-8(b)	In current and pending content: <u>interest rate risk when</u> risk when
815-40-15-7A	An exercise contingency shall <u>exercise contingency shall</u>

815-40-55-33	paragraph 815-40-15-5 for 815-40-15-5 for a financial instrument
842-20-30-3	instead of its incremental borrowing rate , <u>rate</u> , determined
852-10-55-2	Example 1: Illustrative Financial Statements and Notes to Financial Statements for an Entity Operating Under under Chapter 11
958-605-00-1 958-605-05-1 958-605-15-1 958-605-25-1 958-605-30-1 958-605-35-1 958-605-45-1 958-605-50-1 958-605-55-1	Removed General Note for title change from Subtopic 958-605. Amended Subtopic title: <u>Not-for-Profit-Entities—Revenue Recognition—Contributions</u>
958-805-50-7	the paragraph 805-10-50-1,
958-805-50-13	In current and pending content: paragraphs 958-805-50-8 through 50-12 and paragraphs 805-10-50-2(e) through (g)
Nonpublic Entity	Added expiry date to definition 4.

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

Accounting Standards Update 2025-03	Added note indicating related Proposed Accounting Standards Update has been removed.
Accounting Standards Update 2025-04	Added note indicating related Proposed Accounting Standards Update has been removed.
General Note on Not-for-Profit Entities—Revenue Recognition	Removed General Note for title change from Subtopic 958-605: General Note on Not for Profit Entities—Revenue Recognition: Upon the effective date of Accounting Standards Update 2014-09, the title of this Subtopic will change to Not for Profit Entities—Revenue Recognition—Contributions.
Proposed Accounting Standards Update 2024-ED300	Deprecated Proposed Accounting Standards Update following release of related final Accounting Standards Update.
Proposed Accounting Standards Update 2024-ED500	Deprecated Proposed Accounting Standards Update following release of related final Accounting Standards Update.