

FASB Accounting Standards Codification®

Editorial and maintenance update 2017-02

Released: January 31, 2017

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
260-10-45-29	c. [Subparagraph superseded by Accounting Standards Update No. 2016-09 2016-09].
480-10-65-1	Non-visual change: Re-released Section to correct link to FSP FAS 150-3.
505-50-45-1	> Classification of Assets Other than Than a Note or a Receivable
718-10-30-15	> > Market, Performance, and Service Conditions that That Affect Factors Other than Than Vesting or Exercisability
718-10-30-20	> Nonpublic Entity — CalculatedEntity — Calculated Value
718-10-50-2(f)	In current and pending text: For each year for which an income statement is presented, both of the following (An following (an entity that uses the intrinsic value method pursuant to paragraphs 718-10-30-21 through 30-22 is not required to disclose the following information for awards accounted for under that method):
718-20-55-71	The Example illustrates the guidance in paragraphs 718-10-30-17 through 30-19 and30-19 and 718-740-25-2 through 25-4 The25-4. The accounting demonstrated in this Example also would be applicable to a public entity that grants share awards to its employees.
815-10-15-13(n)	In pending text: Registration payment arrangements arrangements
815-10-65-7	Non-visual change: Fixed broken link to Accounting Standards Update No. 2015-13
835-20-30-8	> > The Amount of Interest Cost to Be Capitalized in Situations Involving Certain Tax-Exempt Borrowings and Certain Gifts and Grants
924-10-05-1(f)	In pending text: Income Taxes Taxes
954-10-05-3(g)	Consolidation (see Subtopic 958-810);958-810)
960-205-55-1	D. Plan Termination In the event the Plan terminates, the net assets of the Plan will be allocated, as prescribed by the Employee Retirement Income Security Act and its related regulations, generally to provide the following benefits in the order indicated: a.1. Benefits attributable to employee contributions, taking into account those paid out before termination. b.2. Annuity benefits former employees or their beneficiaries have been receiving for at least three years, or that employees eligible to retire for that three-year period would have been receiving if they had retired with benefits in the normal form of annuity under the Plan. The priority amount is limited to the lowest benefit that was payable (or would have been payable) during those three years. The amount is further limited to the lowest benefit that would be payable under plan provisions in effect at any time during the five years preceding plan termination. c.3. Other vested benefits insured by the Pension Benefit Guaranty Corporation (a U.S. governmental agency) up to the applicable limitations (discussed below). d.4. All other vested benefits (that is, vested benefits not insured by the Pension Benefit Guaranty Corporation).

	<u>e-5.</u> All nonvested benefits.
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Other corrections and maintenance items that do not affect versioning of Sections for archive purposes:

Accounting Standards Update No. 2016-13	Amended wrapper: For assets held at amortized cost basis, Topic 326 eliminates the probable initial recognition threshold in current GAAP and, instead, requires an entity to reflect its its current estimate of all expected credit losses. The allowance for credit losses is a valuation account that is deducted from the amortized cost basis of the financial assets to present the net amount expected to be collected. For available for sale debt securities, credit losses should be measured in a manner similar to current GAAP, however Topic 326 will require that credit losses be presented as an allowance rather than as a write-down. This Accounting Standards Update affects entities holding financial assets and net investment in leases that are not accounted for at fair value through net income. The amendments amendments affect loans, debt securities, trade receivables receivables, net investments in leases, off balance sheet credit exposures, reinsurance receivables, and any other financial assets not excluded from the scope that have the contractual right to receive cash.
Accounting Standards Update No. 2016-19	Re-released wrapper and ASU PDF to justify final paragraph on page 13.
AICPA Content	Re-released object to correct link to FSP FAS 150-3 in Section 480-10-65.
FSP_FAS123R-1_ShareBasedPayment	Re-released object to correct link to FSP FAS 150-3 in Section 480-10-65.
FSP_FAS150-3_CertainFinancialInstruments	Re-released object to correct link to FSP FAS 150-3 in Section 480-10-65.
Pre-Codification Standards	Re-released object to correct link to FSP FAS 150-3 in Section 480-10-65.
915-205-20 915-210-20 915-215-20 915-225-20 915-230-20 915-235-20 915-340-20 915-605-20 915-810-20 926-855-20 942-810-20	Added "General Note for Glossary 20 - All terms removed" General Note to glossary Sections whose terms have all been superseded.