

FASB Accounting Standards Codification®

Editorial and maintenance update 2013-01

Released: January 9, 2013

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
715-30-55-105	Non-visual change: Corrected TIF image and corrected image tags for print version.
715-30-55-221 715-60-55-81 715-60-55-86	Non-visual change: Corrected TIF images for print version.
715-60-55-121	Non-visual change: Corrected image tags for print version.
805-40-55-13 805-740-55-3 805-740-55-4 810-10-55-4H(j) 810-10-55-4H(k)(4)	Non-visual change: Corrected TIF images for print version.
810-10-55-4H(o)(5)	Non-visual change: Added missing TIF image for print version.
810-10-55-44	Non-visual change: Corrected TIF image for print version.
810-10-55-206	Non-visual change: Corrected image tags for print version.
810-30-55-4 815-10-55-181 815-15-55-240 815-20-55-150 815-25-55-47 815-25-55-59 815-25-55-76 815-25-55-90 815-30-55-30 815-30-55-36 815-30-55-74 815-30-55-83 815-30-55-108 815-30-55-112	Non-visual change: Corrected TIF images for print version.
820-10-55-62 820-10-55-101 820-10-55-103	Non-visual change: Corrected image tags for print version.
825-10-55-8	Non-visual change: Added missing TIF image for print version.
825-10-55-10 825-10-55-12 852-10-55-3	Non-visual change: Corrected image tags for print version.
852-10-55-11	Non-visual change:

932-235-55-5 932-235-55-6	Corrected TIF images for print version.
944-235-S99-1 through S99-3	Non-visual change: Added missing TIF images for print version.
944-310-55-6 944-605-55-11(c) 944-605-55-14	Non-visual change: Corrected TIF images for print version.
944-805-55-10	Non-visual change: Corrected image tags for print version.
946-20-05-7 946-235-S99-1 through S99-3 958-30-55-30 958-205-55-17 958-205-55-19 958-205-55-21	Non-visual change: Corrected TIF images for print version.
958-225-55-13 through 55-15	Non-visual change: Added missing TIF images for print version.
958-360-55-2 958-605-55-74	Non-visual change: Corrected TIF images for print version.
958-715-00-1	Non-visual change: Amended tags in Status table for print version.
958-810-55-3 958-810-55-4	Non-visual change: Corrected image tags for print version.
958-810-55-21(c)(3) 958-810-55-22(a)(3) 958-810-55-24 965-205-55-6	Non-visual change: Corrected TIF images for print version.
978-605-55-55 980-715-55-10	Non-visual change: Corrected image tags for print version.
980-740-55-9(d) 980-740-55-13(c)	Corrected list item tags.
985-605-55-202	Non-visual change: Corrected TIF image for print version.
985-845-25-2	Paragraph 845-10-30-3 states that , <u>that</u> , if certain conditions apply, a nonmonetary exchange shall be measured based on the recorded amount (after reduction, if appropriate, for an indicated impairment of value) of the nonmonetary asset relinquished, and not on the fair values of the exchanged assets.
Career-Average-Pay Formula Cash Consideration Closed-End Funds Communication Date Core Software	Non-visual change: Corrected glossary term container titles.
Derived Service Period	See Explicit Service Period, Implicit Service Period, and Requisite <u>Requisite</u> Service Period.
Economic Interest in an Entity Equity-Indexed Annuity Explicit Approach to Assumptions Fail-to-Deliver Fail-to-Receive Final-Pay Formula Gain or Loss (Component of Net Periodic Pension Cost) Gain or Loss (Component of Net Periodic Postretirement Benefit Cost) Hazardous Substance Hazardous Waste Hazardous Waste Constituent High-Yield Debt Securities Initial Services In-Substance Common Stock In-Substance Defeasance Lock-Box Arrangement Multiple-Employer Plan (two	Non-visual change: Corrected glossary term container titles.

definitions) Nonregistered Investment Partnerships—Financial Highlights Orphan Share Potentially Responsible Party Payment-in-Kind Bonds Promissory Estoppel Recalcitrant Potentially Responsible Party Removal Action Service Cost (Component of Net Periodic Postretirement Benefit Cost) Unilateral Administrative Order Unproven Potentially Responsible Party	
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Other corrections and maintenance items that do not affect versioning of Sections for archive purposes:

N/A	N/A
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