

FASB Accounting Standards Codification®

Editorial and maintenance update 2018-06

Released: June 1, 2018

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
815-20-25-108	Any discount or premium in <u>the</u> hedged debt's carrying amount (including any related deferred issuance costs) is irrelevant to and has no direct impact on the determination of whether an interest rate swap contains a mirror-image call option under paragraph 815-20-25-104(e). Typically, the call price is greater than the par or face amount of the debt instrument. The carrying amount of the debt is economically unrelated to the amount the issuer would be required to pay to exercise the call embedded in the debt.
958-720-55-2	Removed extraneous underline from note at the top of flowchart. Converted flowchart from two-part image to single image.
Collections	Works of art, historical treasures, or similar assets that meet all of the following criteria: a. They are held for public exhibition, education, or research in furtherance of public service rather than financial gain. b. They are protected, kept unencumbered, cared for, and preserved. c. They are subject to an organizational policy that requires the proceeds of items that are sold to be used to acquire other items for collections. Collections generally are held by museums, botanical gardens, libraries, aquariums, arboretums, historic sites, planetariums, zoos, art galleries, nature, science, and technology centers; museums; botanical gardens; libraries; aquariums; arboretums; historic sites; planetariums; zoos; art galleries; nature, science, and technology centers; and similar educational, research, and public service organizations that have those divisions; however, the definition is not limited to those entities nor does it apply to all items held by those entities.

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

958-720-55-2SOP98-2Chart1.gif	Re-released .gif file for amendments in paragraph 958-720-55-2.
-------------------------------	---