

FASB Accounting Standards Codification®

Editorial and maintenance update 2017-16

Released: October 5, 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
323-10-35-26(b)(1)	In pending text: If the adjusted basis is positive, the adjusted basis of the other investments shall be adjusted for the amount of the equity method loss based on the investments' <u>investments</u> ' seniority.
323-10-50-1	the investor holds 50% <u>50 percent</u> or less of the common stock or in-substance common stock
470-50-40-18	> Third-Party <u>Third-Party</u> Costs of Exchange or Modification
830-10-55-17	Editor's Note: Paragraph 330-10-55-17 <u>830-10-55-17</u> will be superseded upon transition, together with its heading:
830-10-55-18	Editor's Note: The content of 330-10-55-18 <u>830-10-55-18</u> will change upon transition, together with a change in the heading noted below:
830-10-55-19	Editor's Note: The content of 330-10-55-19 <u>830-10-55-19</u> will change upon transition, together with a change in the heading noted below:
830-10-55-20	Editor's Note: Paragraph 330-10-55-20 <u>830-10-55-20</u> will be superseded upon transition, together with its heading:
860-10-40-17(c)	4A-1a. A call option to repurchase third-party beneficial interests at the price paid plus a stated return if the third-party holders of its beneficial interests are constrained from pledging or exchanging their beneficial interests due to that call option.
860-50-40-4	If a sale is recognized and minor protection provisions exist, a liability shall be accrued for the estimated obligation associated with those provisions. The seller retains only minor protection provisions if both of the following conditions are met: 4-a. The obligation associated with those provisions is estimated to be no more than 10 percent of the sales price. 2-b. Risk of prepayment is retained for no longer than 120 days.

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

Root/GAAP/Codification/Broad_Transactions/842/10/842-10.ditamap Root/GAAP/Codification/Broad_Transactions/842/10/S20/842-10-S20.ditamap Root/GAAP/Codification/Revenue/606/10/606-10.ditamap Root/GAAP/Codification/Revenue/606/10/S20/606-10-S20.ditamap	Corrected and included with licensee package to fix links to 606-10-S20, 606-10-S75, 842-10-S20, and 842-10-S75.
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