

FASB Accounting Standards Codification®

Editorial and maintenance update 2016-09

Released: June 10, 2016

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
610-20-25-1	In Section title: 25 Initial Recognition
718-20-55-8	Rather than use its weighted average suboptimal exercise factor, Entity T also may use multiple factors based <u>on</u> a distribution of early exercise data in relation to its stock price.
740-10-50-17	> Entities with Separately Issued Financial Statements that That Are Members of a Consolidated Tax Return
740-10-55-221	In addition to other disclosures, information as to the amount of loss carryforwards and their expiration dates and the amount of any valuation allowance with respect to the recorded deferred tax asset is required under This <u>this</u> Subtopic.
815-25-40-2	in the circumstances described in (a) and (c) in the preceding paragraph <u>815-25-40-1</u>
840-20-20	Lease Incentive An incentive for the lessee to sign the lease, such as an up-front cash payment to the lessee, payment of costs for the lessee (such as moving expenses), or the assumption by the lessor of the lessee's preexisting lease with a third party. Note: The following definition is Pending Content; see Transition Guidance in 842-10-65-1. <u>Glossary term superseded by Accounting Standards Update No. 2016-02</u>
842-10-65-1(d)	An entity shall adjust equity at the beginning of the earliest comparative period presented, and the other comparative amounts disclosed for each prior period presented in the financial statements, as if the pending content that links to this paragraph had always been applied, subject to the requirements in (h) through (dd) <u>(ee)</u> .
842-10-65-1(e)	If a lessee elects not to apply the recognition and measurement requirements in the pending content that links to this paragraph to short-term leases , the lessee shall not apply the approach described in (k) through (s) <u>(t)</u> to short-term leases.
842-10-65-1(s)(4)	Account for the operating lease in accordance with the guidance in Subtopic 842-20 after initial recognition in accordance with (r)(2) or (r)(3) <u>(s)(2) or (s)(3)</u> .
842-10-65-1(u)(1)	If an entity has recognized assets and liabilities solely as a result of a transaction's build-to-suit designation in accordance with Topic 840, the entity should derecognize those assets and liabilities at the later of the beginning of the earliest comparative period presented in the financial statements and the date that the lessee is determined to be the accounting owner of the asset in accordance with Topic 840. Any difference should be recorded as an adjustment to equity at that date. The lessee shall apply the lessee transition requirements in (k) through (s) <u>(t)</u> to the lease.
958-205-55-19	Adjustments to reconcile change in net assets to net cash used by operating <u>activities</u> :
958-205-55-20	Net unrealized and realized gains <u>on</u> long-term investments:
958-205-55-21	<u>2,2402,120</u>
958-360-45-3	That line item shall be dated if collections are capitalized prospectively, for example, collections acquired since January 1, 1995 <u>20X1</u> (Note X).

958-605-25-28	A specified beneficiary shall recognize its rights to the assets (financial or nonfinancial) held by a recipient entity as an asset unless the recipient entity is explicitly granted variance power (see paragraph 958-605-25-59 958-605-25-25).
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Other corrections and maintenance items that do not affect versioning of Sections for archive purposes:

Accounting Standards Update 2016-12	In ASU wrapper: This Accounting Standards Update is the final version of Proposed Accounting Standards Update 2015-230320—<i>Revenue from Contracts with Customers (Topic 606)—Narrow-Scope Improvements and Practical Expedients</i>, which has been deleted.
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