

FASB Accounting Standards Codification®

Editorial and maintenance update 2015-14

Released: August 7, 2015

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
230-10-45-28(a)	a cash outflow of the payor and a cash inflow of the payee when the entry is made <u>made</u> .
255-10-55-8	>>> Investment Tax Credits that That Are Deferred by a Lessor as Part of the Unearned Income of a Leveraged Lease
310-10-35	Non visual change: Re-released General Subsection to correct ditamap error.
320-10-40-3	As discussed in paragraph 320-10-25-20, if {added glossary link}structured notes <u>structured notes</u> (added glossary link) are acquired for the type of specified investment strategy described in paragraph 320-10-25-19, then the investor should account for the two {removed glossary link}structured notes <u>structured note</u> {removed glossary link} securities as a unit until one of the securities is sold, at which time the notes shall be measured in the same way as a participating interest in paragraph 860-20-40-1A.
325-30-25-2	<u>Life Settlement Contract</u> <u>Contracts</u> 325-30-25-2 An investor shall elect to account for its investments in life settlement contracts using either the investment method or the fair value method. The election shall be made on an instrument-by-instrument basis and is irrevocable. The election shall be supported by concurrent documentation or a preexisting documented policy for automatic election.
718-10-35-2	> Recognition of Compensation Costs Overover the Requisite Service Period
718-740-25-6	In current and pending text: the amount of employee stock ownership plan-related <u>plan-related</u> expense reported under the requirements of Subtopic 718-40 for a period may differ from the amount of the employee stock ownership plan-related <u>plan-related</u> income tax deduction
805-50-25-3	<u>New Basis of Accounting (Pushdown)</u> 805-50-25-3 [Paragraph superseded by Accounting Standards Update No. 2014-17]
805-50-S25-1	<u>New Basis of Accounting (Pushdown)</u> 805-50-S25-1 [Paragraph superseded by Accounting Standards Update No. 2015-08]
810-10-25-14	equity investment meets the other requirements of paragraphs 810-10-45-48 <u>810-10-15-14</u> and 810-10-25-45 through 25-47, as applicable.
815-10-55-60	Whether a {added glossary link to Definition 2} <u>take-or-pay contract</u> {added glossary link to Definition 2} is subject to this Subtopic depends on its terms.
825-10-50-4	The criteria in the preceding paragraph 825-10-50-3 shall be applied
840-10-25-42	(see paragraph 840-30-30-6(a) <u>840-30-30-6(a)</u>)
932-360-35-12	The impairment provisions relating to unproved properties referred to in paragraphs 932-360-35-11, 932-360-35-19, 932-360-40-1 through 40-2, and 932-360-55-10 through 55-14 <u>932-360-55-8 through 55-9</u> remain applicable to unproved properties.

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

Take-or-Pay Contract	Made second definition DEFINITION 2 in the master glossary.
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