

FASB Accounting Standards Codification®

Editorial and maintenance update 2013-04

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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
255-10-55-1	Portion of the carrying amount of lessors' assets leased under noncancellable operating leases that represent claims to fixed sums of money (see paragraphs 255-10-55-10 <u>255-10-55-10</u> through 55-11)
270-10-50-1(p)(4)	All instances in current and pending text: Credit quality <u>Credit-quality</u> information related to financing receivables (see paragraphs 310-10-50-27 through 50-30)
310-10-35-12	> Loans that<u>That</u> Are Identified for Evaluation or that<u>That</u> Are Individually Considered Impaired
330-10-30-14	Although selection of the method should be made on the basis of the individual circumstances, financial statements will be more useful if uniform methods of inventory pricing are adopted by all companies <u>entities</u> within a given industry.
360-20-15-10(d)	The sale of securities that are accounted for in accordance with Topic 320 (Sales <u>sales</u> of such securities are addressed in Topic 360-860 <u>360</u>)
360-20-40-26	> > Continuing Involvement Without<u>without</u> Transfer of Risks and Rewards
360-20-55-1	> > Accounting for Real Estate Sales Under<u>under</u> Full Accrual Method
460-10-15-7	> > Transactions that<u>That</u> Are Excluded from the Scope of this<u>This</u> Topic
470-20-35-4	A beneficial conversion amount shall be recognized for such for <u>a</u> beneficial conversion option when the reset occurs.
715-80-55-8	The "EIN/Pension Plan Number" column provides the Employee <u>Employer</u> Identification Number (EIN) and the three-digit plan number, if applicable.
740-270-45-8	See Example 4 (paragraph 740-270-55-29) for an illustration of accounting for income taxes applicable to income or (loss) <u>(or loss)</u> from discontinued operations at an interim date.
805-20-55-11	> > Examples of Intangible Assets that<u>That</u> Are Identifiable
810-10-55-50(b)	In current and pending text: On the same day, Entity B enters into a five-year market-rate <u>five-year-market-rate</u> lease for the building from Entity A that includes a guarantee of a portion of the building's residual value. The present value of the minimum lease payments, including the residual value guarantee, is less than 90 percent of the fair value of the building.
815-15-25-21	> > Host Contracts that<u>That</u> Are Leases
820-10-35-56	<i>Paragraph 820-10-35-56 will be superseded upon transition<u>transition</u>, together with its heading</i>
820-10-35-58	<i>Paragraph 820-10-35-58 will be superseded upon transition<u>transition</u>, together with its heading</i>
978-605-25-3	If the seller provides the service without compensation or at compensation less than prevailing market rates for the service required or on terms not usual for the service to be rendered, compensation shall be imputed when the sale is recorded (by reducing the sales value of the interval) and profit shall be appropriately recorded under the guidance on continuing involvement in Subtopic 360-20 (see paragraph 978-310-35-2; see also paragraph 978-605-55-2 <u>978-605-55-2</u>).

Reacquisition Price of Debt	Reacquisition Reacquisition Price of Debt The amount paid on extinguishment, including a call premium and miscellaneous costs of reacquisition. If extinguishment is achieved by a direct exchange of new securities, the reacquisition price is the total present value of the new securities.
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Other corrections and maintenance items that do not affect versioning of Sections for archive purposes:

34748250.gif (FAS 089 para 96 seq 383)	See amendment in paragraph 255-10-55-1 above.
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