

FASB Accounting Standards Codification®

Editorial and maintenance update 2023-04

Released: May 16, 2023

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.

Paragraph	Deleted/Amended/Added
105-10-65-5	Non-visual change: Removed required cleanup tags.
205-10-50-1	Non-visual change (change made in licensee version of topic): Transition Date: (P) December 16,2020; <u>(N) December 16, 2021</u>
260-10-65-4	Non-visual change: Removed required cleanup tags.
310-20-55-51	Non-visual change: Removed target anchor from link to Subtopic 310-20 ditamap.
310-20-65-1	Non-visual change: Removed required cleanup tags
210-20-00-1 220-10-00-1 220-10-55-4 325-40-00-1 820-10-00-1 860-20-25-1 860-30-00-1 860-40-00-1 860-50-00-1 915-10-00-1 954-720-00-1 932-360-00-1 944-825-00-1 946-10-00-1 946-323-00-1 946-810-00-1	Corrected display of range links.
740-10-25-51	(See Example 25, Cases C and D [paragraphs 740-10-55-183 through <u>through</u> 55-191] for illustrations of transactions that result in a deferred credit.)
740-323-50-1b	The effect of the recognition and <u>measurement</u> of its investments and the related income tax credits and other income tax benefits on its financial position and results of operations.
815-20-25-2	Non-visual change: Corrected link to 815-20-25-3(b)(1).
820-10-60-1	Non-visual change: Corrected link to 825-10-50.ditamap.
832-10-65-1	Non-visual change: Removed required cleanup tags.
842-10-55-12	Non-visual change: Corrected link to 842-10-65-7.

944-40-30-21	The benefit ratio as determined in the preceding paragraph paragraph 944-40-30-20 may exceed 100 percent, resulting in a liability that exceeds cumulative assessments.
946-320-S99-11	In the case of purchased or sales of securities other than in the usual brokerage transactions, the date on which the investment company obtains an enforceable right to demand the securities or the payment therefor therefor the date the transaction should be recorded disrecorded is sometimes difficult to determine.

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

450-20-20.ditamap	Re-released ditamap to include corrected links (pointing to .dita rather than .xml targets) in licensee update package.
842-10-S65.ditamap	Corrected the order of the General Note and the General subsection topic groups in the Section ditamap.
General Notes.ditamap	Changed nav title used for GN_Investments_EMJV_Income_Taxes.dita to be consistent with nav titles used throughout 323-740 Sections where the General Note appears.