

FASB Accounting Standards Codification®

Editorial and maintenance update 2013-05

Released: March 29, 2013

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
270-10-50-1(c)	In pending and current content: Seasonal revenue, costs <u>costs</u> , or expenses
310-10-25-7	When an entity purchases a credit card portfolio including <u>that includes</u> the cardholder relationships
310-10-35-52	When an entity purchases a credit card portfolio including <u>that includes</u> the cardholder relationships as discussed in paragraph 310-10-25-7 , <u>at</u> 310-10-25-7, <u>at</u> an amount
310-20-15-3(a)	Loan origination or commitment fees that are refundable; however, the guidance in this Sup <u>topic</u> topic does apply when such fees subsequently become nonrefundable.
815-15-30-1	> Hybrid Instruments that <u>That</u> Are Not Separated
815-15-30-2	> Hybrid Instruments that <u>That</u> Are Separated
815-15-35-1	> Hybrid Instruments that <u>That</u> Are Not Separated
815-15-35-2A	> Hybrid Instruments that <u>That</u> Are Separated
815-15-35-4	> Embedded Conversion Option that <u>That</u> No Longer Meets Bifurcation Criteria
815-15-55-25	> > > Interest-Rate-Related Underlyings—Call Options that <u>That</u> Are Exercisable Only by the Debtor
815-15-55-131	An investor purchased from an A-rated issuer
946-320-25-1	> > Trade Date Recognition for Securities Purchases and Sales Other than <u>Than</u> Private Placements and Tender Offers

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

Proposed ASU EITF 13-C Income Taxes (Topic 740)	Re-released PDF and wrapper for editorial corrections: Page 1: a net operating loss carryforward or a tax credit carryforward <u>carryforward</u> exists. Page 2: a net operating loss carryforward or a tax credit carryforward <u>carryforward</u> exists.
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