

FASB Accounting Standards Codification®

Editorial and maintenance update 2016-18

Released: October 14, 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
105-10-00-1	Pubic Business Entity Public Business Entity
205-20-00-1	Pubic Business Entity Public Business Entity
310-30-55-7	Table entry in first row, first column: \$7,500,00 \$7,500,000
321-10-55-8	To identify observable price changes, an entity should consider relevant transactions that occurred on or before the balance sheet date that are known or can be reasonably <u>be</u> known. To identify price changes that can be reasonably <u>be</u> known, the entity should make a reasonable effort (that is without expending undue cost and effort) to identify any observable transactions of which that it may not be readily aware of. The entity need not conduct an exhaustive search for all observable price changes.
606-10-55-148	On the basis of the same analysis analysis as in Case A, the entity concludes that the software updates and technical support are distinct from the other promises in the contract.
718-10-50-1	See Example 9 (paragraph paragraphs 718-10-55-134 through 55-137) for an illustration of this guidance.
718-20-55-76	>> Example 9: Share Award Granted by a Nonpublic Entity that<u>That</u> Uses the Calculated Value Method
740-10-25-49	> Acquired Temporary Differences in Certain Purchase Transactions that<u>That</u> Are Not Accounted for as Business Combinations
810-10-15-17AB	See paragraph 810-10-55-9 and paragraphs 810-10-55-205A through 55-205 810-10-55-205AJ through 55-205AR for implementation guidance.
815-30-55-31	December 31, 20X1 Interest accrued Payment receipt (receipt)
825-10-55-8	In current and pending text: Capital surplus Additional paid-in capital
932-360-25-18	The costs of drilling the exploratory-type stratigraphic test well are capitalized pending determination of whether proved reserves are found, subject to the condition that those costs shall not continue to be carried as assets if the enterprise entity is not making sufficient progress assessing the reserves and the economic and operating viability of the project or if the quantity of reserves found would not justify completion of the well for production had it not been simply a stratigraphic test well.
944-20-15-11(a)	Universal life-type contracts; contracts , that is, long-duration insurance contracts with terms that are not fixed and guaranteed
944-30-55-75	>>>> Case J7: Variable Annuity to Variable Annuity With<u>with</u> Guaranteed Minimum Withdrawal Benefit
944-40-35-17	>> Insurance Benefit Feature that<u>That</u> Wraps a Noninsurance Contract
944-40-55-30	The present value of expected net cash outflows is developed using the insurance entity's own assumptions about the likelihood of all possible outcomes based on all information available to the insurance enterprise entity (including relevant market information).
944-40-55-34	In footnote (b):

	the insurance enterprise entity is making claim payments.
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Other corrections and maintenance items that do not affect versioning of Sections for archive purposes:

Notice to Constituents	Re-released wrapper to link to version 4.10 of the <i>About the Codification</i> PDF.
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