

FASB Accounting Standards Codification®

Editorial and maintenance update 2020-10(roll-off)

Released: July 20, 2020

Editorial and other corrections that affect versioning of Sections for archive purposes:

The pending paragraphs listed in the following table were rolled off into current text.

Transition Paragraph	Roll-off Date	Pending Paragraph
220-10-65-4	6/13/20	220-10-45-12A 220-10-50-1 220-10-50-2 220-10-50-3 740-10-45-1 740-10-45-29
230-10-65-2	6/14/20	230-10-45-15 230-10-45-16 230-10-45-17 230-10-45-21B 230-10-45-21C 230-10-45-21D 230-10-45-22 230-10-45-22A 230-10-45-25 230-10-50-2 230-10-50-4 230-10-55-10 230-10-55-13 230-10-55-20 958-805-45-11 958-805-45-12
230-10-65-3	6/14/20	230-10-45-4 230-10-45-5 230-10-45-24 230-10-50-7 230-10-50-8 230-10-55-10 230-10-55-12A 230-10-55-13 230-10-55-18A 230-10-55-19 230-10-55-20 830-230-45-1 958-205-55-5 958-205-55-19 958-205-55-20 958-205-55-21 958-230-55-3
405-20-65-1	6/14/20	405-20-15-2 405-20-40-1 405-20-40-3 405-20-40-4 405-20-50-2
715-20-65-3	6/14/20	220-10-45-17A 220-10-55-17B 330-10-55-5 330-10-55-6 330-10-55-6A 330-10-55-7 715-20-45-3A

		715-20-50-1 715-20-50-5 715-20-50-6 715-20-55-13 715-20-55-17 715-20-55-18 715-30-35-7A 715-30-60-2 715-60-35-10A 715-60-55-86 715-60-55-89 715-60-55-92 958-220-45-11 958-715-45-1 958-715-45-2 958-715-45-3 958-715-55-4 958-715-55-6 958-715-55-7 958-715-55-8 980-715-15-1 980-715-45-1 980-715-55-10 980-715-55-25 Net Periodic Pension Cost
740-10-65-5	6/14/20	740-10-25-3 740-10-25-20 740-10-25-21 740-10-25-22 740-10-25-23 740-10-55-203 810-10-45-8 Temporary Difference
740-10-65-6	6/13/20	740-10-05-4 740-10-25-3 995-740-05-1 995-740-15-1 995-740-25-1 995-740-25-2 995-740-50-1 995-740-50-2
805-10-65-4	6/14/20	805-10-55-3A 805-10-55-4 805-10-55-5 805-10-55-5A 805-10-55-5B 805-10-55-5C 805-10-55-5D 805-10-55-5E 805-10-55-5F 805-10-55-6 805-10-55-7 805-10-55-8 805-10-55-9 805-10-55-51 805-10-55-52 805-10-55-53 805-10-55-54 805-10-55-55 805-10-55-56 805-10-55-57 805-10-55-58 805-10-55-59 805-10-55-60 805-10-55-61 805-10-55-62 805-10-55-63

		805-10-55-64 805-10-55-65 805-10-55-66 805-10-55-67 805-10-55-68 805-10-55-69 805-10-55-70 805-10-55-71 805-10-55-72 805-10-55-73 805-10-55-74 805-10-55-75 805-10-55-76 805-10-55-77 805-10-55-78 805-10-55-79 805-10-55-80 805-10-55-81 805-10-55-82 805-10-55-83 805-10-55-84 805-10-55-85 805-10-55-86 805-10-55-87 805-10-55-88 805-10-55-89 805-10-55-90 805-10-55-91 805-10-55-92 805-10-55-93 805-10-55-94 805-10-55-95 805-10-55-96 958-805-55-40 958-805-55-41 Business
853-10-65-2	6/13/20	853-10-25-1
962-10-65-4	6/14/20	960-30-45-11 960-30-50-1 960-30-50-2 960-30-50-3 960-205-45-7 960-325-50-7 960-325-50-8 960-325-50-9 960-325-50-10 960-325-50-11 962-205-45-10 962-325-50-6 962-325-50-7 962-325-50-8 962-325-50-8A 962-325-50-8B 962-325-50-8C 962-325-55-18 965-205-45-11 965-205-50-5 965-325-50-5 965-325-50-6 965-325-50-7 965-325-50-8 965-325-50-9

The transition paragraphs listed in the following table were amended to reflect the end of the transition period.

Paragraph	Transition information replaced with the following text
220-10-65-4	Paragraph superseded on 07/20/2020 after the end of the transition period stated in Accounting Standards Update No. 2018-02, <i>Income Statement—Reporting Comprehensive Income (Topic 220): Reclassification of Certain Tax Effects from Accumulated Other Comprehensive Income</i> .
230-10-65-3	Paragraph superseded on 07/20/2020 after the end of the transition period stated in Accounting Standards Update No. 2016-18, <i>Statement of Cash Flows (Topic 230): Restricted Cash</i> .
740-10-65-6	Paragraph superseded on 07/20/2020 after the end of the transition period stated in Accounting Standards Update No. 2017-15, <i>Codification Improvements to Topic 995, U.S. Steamship Entities: Elimination of Topic 995</i> .
853-10-65-2	Paragraph superseded on 07/20/2020 after the end of the transition period stated in Accounting Standards Update No. 2017-10, <i>Service Concession Arrangements (Topic 853): Determining the Customer of the Operation Services</i> .
962-10-65-4	Paragraph superseded on 07/20/2020 after the end of the transition period stated in Accounting Standards Update No. 2017-06, <i>Plan Accounting (Topics 960, 962, and 965): Employee Benefit Plan Master Trust Reporting</i> .

The following paragraph headings were deleted upon rolling off into current text.

Paragraph	Deleted Paragraph Heading
220-10-65-4	> Transition Related to Accounting Standards Update No. 2018-02, <i>Income Statement—Reporting Comprehensive Income (Topic 220): Reclassification of Certain Tax Effects from Accumulated Other Comprehensive Income</i>
230-10-65-3	> Transition Related to Accounting Standards Update No. 2016-18, <i>Statement of Cash Flows (Topic 230): Restricted Cash</i>
740-10-65-6	> Transition Related to Accounting Standards Update No. 2017-15, <i>Codification Improvements to Topic 995, U.S. Steamship Entities: Elimination of Topic 995</i>
853-10-65-2	> Transition Related to Accounting Standards Update No. 2017-10, <i>Service Concession Arrangements (Topic 853): Determining the Customer of the Operation Services</i>
962-10-65-4	> Transition Related to Accounting Standards Update No. 2017-06, <i>Plan Accounting (Topics 960, 962, and 965): Employee Benefit Plan Master Trust Reporting</i>

The glossary terms listed in the following table were deprecated upon rolling off into current text.

Transition Paragraph	Roll-off Date	Glossary Term
N/A	N/A	N/A

Other corrections and maintenance items that affect versioning of Sections for archive purposes:

Paragraph	Deleted/Amended/Added
995-740-00-1	Removed glossary link from Temporary Difference .

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

General Note for Glossary 20 - All terms removed	Added General Note to Section 995-740-20.
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