

FASB Accounting Standards Codification®

Editorial and maintenance update 2013-07

Released: May 31, 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
340-30	Amended Subtopic title: Insurance Contracts that That Do Not Transfer Insurance Risk
340-30-00	Non-visual change: Amended Subtopic title tag in XML object: Insurance Contracts that That Do Not Transfer Insurance Risk
410-30-15-3(e)	Natural resource damages and toxic torts (see paragraphs 450-20-55-10 through 55-21 <u>55-21</u>).
715-60-35-112	(See paragraphs 715-60-55-26 through 55-28 for guidance on employer entities <u>entities</u> .)
815-40-15-7H	For example, the terms of a convertible debt instrument may explicitly permit the issuer to reduce the conversion price at any time to induce conversion of the instrument <u>instrument</u> .
825-10-50-8(d)	Lease contracts as defined in Topic 840 (A <u>(a</u> contingent obligation arising out of a cancelled lease and a guarantee of a third-party lease obligation are not lease contracts and are subject to the disclosure requirements in this Subsection <u>Subsection</u>).

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

Exposure Draft 1600-100: Disclosure of Certain Loss Contingencies, an amendment of FASB Statements No. 5 and 141(R)	Deprecated wrapper and PDF following the removal of the Loss Contingencies project from the FASB Board's agenda in July 2012.
Maintenance Update 2013-06	Amended release notes: Deprecated wrapper and PDF following the removal of the Loss Contingencies project <u>EITF Issue 10-F, Accounting for Legal Costs Associated with Medical Malpractice Claims</u> from the FASB Board's agenda in July 2012 <u>November 2010</u> .
Proposed ASU 2012-260: Financial Instruments—Credit Losses (Subtopic 825-15)	Amended comment deadline in wrapper: Comments due: April 30, 2013 <u>May 31, 2013 (Revised)</u>