

FASB Accounting Standards Codification®

Editorial and maintenance update 2025-06 (roll-off)

Released: June 30, 2025

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
280-10-65-1	06/13/2025	270-10-50-1 280-10-50-17 280-10-50-20 280-10-50-21 280-10-50-22 280-10-50-24 280-10-50-26A 280-10-50-26B 280-10-50-26C 280-10-50-28 280-10-50-28A 280-10-50-28B 280-10-50-28C 280-10-50-29 280-10-50-30 280-10-50-32 280-10-50-33 280-10-50-34 280-10-50-34A 280-10-50-35 280-10-50-36 280-10-55-10 280-10-55-15A 280-10-55-15B 280-10-55-15C 280-10-55-15D 280-10-55-15E 280-10-55-15F 280-10-55-15G 280-10-55-17 280-10-55-17A 280-10-55-18 280-10-55-19 280-10-55-40 280-10-55-46 280-10-55-47 280-10-55-48 280-10-55-49 280-10-55-53 280-10-55-54 280-10-55-55 280-10-55-7 280-10-55-8 280-10-55-9
805-20-65-3	06/14/2025	805-20-25-16 805-20-25-17 805-20-25-28C 805-20-30-11 805-20-30-27 805-20-30-28 805-20-30-29 805-20-30-30

		805-20-50-5
815-20-65-6	06/14/2025	310-10-35-31A 320-10-35-1 320-10-35-18A 320-10-35-20A 326-20-30-4 326-20-30-5 326-20-55-9 326-30-35-1A 326-30-35-4 815-10-50-4EEE 815-10-50-5B 815-10-50-5C 815-10-55-181 815-20-25-118A 815-20-25-12A 815-20-25-12B 815-20-25-139 815-20-25-3 815-20-45-1CC 815-20-45-4 815-20-55-14A 815-20-55-14B 815-20-55-15A 815-20-55-15B 815-20-55-15C 815-20-55-15D 815-20-55-4A 815-25-35-1 815-25-35-10 815-25-35-11 815-25-35-12 815-25-35-13B 815-25-35-6 815-25-35-7A 815-25-35-9 815-25-35-9A 815-25-40-7A 815-25-40-8 815-25-40-8A 815-25-40-9 815-25-40-9A 815-25-55-1 815-25-55-1A 815-25-55-1B 815-25-55-1C 815-25-55-1D 860-20-40-1A 860-20-40-1B 948-310-35-1 948-310-35-1A Hedged Layer
815-40-65-1	06/13/2025	260-10-25-1 260-10-30-1 260-10-35-1 260-10-45-12B 260-10-45-16 260-10-45-21A 260-10-45-23 260-10-45-40 260-10-45-44 260-10-45-45 260-10-45-45A 260-10-45-46 260-10-45-64 260-10-55-3 260-10-55-32

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		260-10-55-36A
		260-10-55-4
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		260-10-55-79
		260-10-55-82
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	505-10-50-9
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	718-10-35-10
	718-10-35-9A
	740-10-55-51
	815-10-15-74
	815-10-15-77
	815-10-15-78
	815-10-50-8A
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	815-15-25-15
	815-15-55-218
	815-15-55-219
	815-15-55-76A
	815-15-55-76B
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842-10-65-7	06/14/2025	842-10-15-3A 842-10-15-3B 842-10-15-3C 842-10-55-12
842-10-65-8	06/14/2025	842-10-30-6 842-20-35-12 842-20-35-12A 842-20-35-12B 842-20-35-12C 842-20-50-7A

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
260-10-65-4	Paragraph superseded on 06/30/2025 after the end of the transition period stated in Accounting Standards Update No. 2017-11, <i>Earnings Per Share (Topic 260) and Derivatives and Hedging (Topic 815): Part I, Accounting for Certain Financial Instruments with Down Round Features</i> .
280-10-65-1	Paragraph superseded on 06/30/2025 after the end of the transition period stated in Accounting Standards Update No. 2023-07, <i>Segment Reporting (Topic 280): Improvements to Reportable</i>

	<i>Segment Disclosures.</i>
805-20-65-3	Paragraph superseded on 06/30/2025 after the end of the transition period stated in Accounting Standards Update No. 2021-08, <i>Business Combinations (Topic 805): Accounting for Contract Assets and Contract Liabilities from Contracts with Customers.</i>
815-20-65-6	Paragraph superseded on 06/30/2025 after the end of the transition period stated in Accounting Standards Update No. 2022-01, <i>Derivatives and Hedging (Topic 815): Fair Value Hedging—Portfolio Layer Method.</i>
815-40-65-1	Paragraph superseded on 06/30/2025 after the end of the transition period stated in Accounting Standards Update No. 2020-06, <i>Debt—Debt with Conversion and Other Options (Subtopic 470-20) and Derivatives and Hedging—Contracts in Entity's Own Equity (Subtopic 815-40): Accounting for Convertible Instruments and Contracts in an Entity's Own Equity.</i>
842-10-65-2	Paragraph superseded on 06/30/2025 after the end of the transition period stated in Accounting Standards Update No. 2018-11, <i>Leases (Topic 842): Targeted Improvements.</i>
842-10-65-3	Paragraph superseded on 06/30/2025 after the end of the transition period stated in Accounting Standards Update No. 2018-20, <i>Leases (Topic 842): Narrow-Scope Improvements for Lessors.</i>
842-10-65-4	Paragraph superseded on 06/30/2025 after the end of the transition period stated in Accounting Standards Updates No. 2019-01, <i>Leases (Topic 842): Codification Improvements</i> , No. 2019-10, <i>Financial Instruments—Credit Losses (Topic 326), Derivatives and Hedging (Topic 815), and Leases (Topic 842): Effective Dates</i> , and No. 2020-05, <i>Revenue from Contracts with Customers (Topic 606) and Leases (Topic 842): Effective Dates for Certain Entities.</i>
842-10-65-5	Paragraph superseded on 06/30/2025 after the end of the transition period stated in Accounting Standards Update No. 2021-05, <i>Leases (Topic 842): Lessors—Certain Leases with Variable Lease Payments.</i>
842-10-65-6	Paragraph superseded on 06/30/2025 after the end of the transition period stated in Accounting Standards Update No. 2021-09, <i>Leases (Topic 842): Discount Rate for Lessees That Are Not Public Business Entities.</i>
842-10-65-7	Paragraph superseded on 06/30/2025 after the end of the transition period stated in Accounting Standards Update No. 2023-01, <i>Leases (Topic 842): Common Control Arrangements.</i>
842-10-65-8	Paragraph superseded on 06/30/2025 after the end of the transition period stated in Accounting Standards Update No. 2023-01, <i>Leases (Topic 842): Common Control Arrangements.</i>

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

Paragraph	Deleted Paragraph Heading
260-10-65-4	> Transition Related to Accounting Standards Update No. 2017-11, <i>Earnings Per Share (Topic 260) and Derivatives and Hedging (Topic 815): Part I, Accounting for Certain Financial Instruments with Down Round Features</i>
280-10-65-1	> Transition Related to Accounting Standards Update No. 2023-07, <i>Segment Reporting (Topic 280): Improvements to Reportable Segment Disclosures</i>
805-20-65-3	> Transition Related to Accounting Standards Update No. 2021-08, <i>Business Combinations (Topic 805): Accounting for Contract Assets and Contract Liabilities from Contracts with Customers</i>
815-20-65-6	> Transition Related to Accounting Standards Update No. 2022-01, <i>Derivatives and Hedging (Topic 815): Fair Value Hedging—Portfolio Layer Method</i>
815-40-65-1	> Transition Related to Accounting Standards Update No. 2020-06, <i>Debt—Debt with Conversion and Other Options (Subtopic 470-20) and Derivatives and Hedging—Contracts in Entity's Own Equity (Subtopic 815-40): Accounting for Convertible Instruments and Contracts in an Entity's Own Equity</i>
842-10-65-2	> Transition Related to Accounting Standards Update No. 2018-11, <i>Leases (Topic 842): Targeted Improvements</i>
842-10-65-3	> Transition Related to Accounting Standards Update No. 2018-20, <i>Leases (Topic 842): Narrow-Scope Improvements for Lessors</i>
842-10-65-4	> Transition Related to Accounting Standards Updates No. 2019-01, <i>Leases (Topic 842): Codification Improvements</i> , No. 2019-10, <i>Financial Instruments—Credit Losses (Topic 326), Derivatives and Hedging (Topic 815), and Leases (Topic 842): Effective Dates</i> , and No. 2020-05, <i>Revenue from Contracts with Customers (Topic 606) and Leases (Topic 842): Effective Dates for Certain Entities</i>
842-10-65-5	> Transition Related to Accounting Standards Update No. 2021-05, <i>Leases (Topic 842): Lessors—Certain Leases with Variable Lease Payments</i>
842-10-65-6	> Transition Related to Accounting Standards Update No. 2021-09, <i>Leases (Topic 842): Discount Rate for Lessees That Are Not Public Business Entities</i>
842-10-65-7	> Transition Related to Accounting Standards Update No. 2023-01, <i>Leases (Topic 842): Common Control Arrangements</i>
842-10-65-8	> Transition Related to Accounting Standards Update No. 2023-01, <i>Leases (Topic 842): Common Control Arrangements</i>

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

Transition Paragraph	Roll-off Date	Glossary Term
815-40-65-1	06/13/2025	Beneficial Conversion Feature

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

Paragraph	Deleted/Amended/Added
260-10-00-1	Non-visual change: Redirected cross reference links to superseded transition paragraphs.
280-10-00-1	
280-10-50-28C	
280-10-50-33	
470-20-00-1	
470-20-15-2D	
470-20-40-16	
480-10-S99-1	
505-10-00-1	
718-10-S99-1	
740-10-00-1	
805-20-00-1	
805-20-30-30	
815-10-50-5C	
815-20-00-1	
815-20-25-12A	
815-20-45-1CC	
815-25-00-1	
815-25-35-9A	
815-25-40-7A	
815-25-40-8A	
815-25-55-1B	
815-25-55-1D	
815-40-00-1	
815-40-25-4	
815-40-25-39	
815-40-25-40	
835-10-60-10	
842-10-00-1	
948-310-35-1A	

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

N/A	N/A
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