

FASB Accounting Standards Codification®

Editorial and maintenance update 2024-04(roll-off)

Released: June 21, 2024

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
326-10-65-1	06/14/2024	210-10-45-13 220-10-45-10A 220-10-45-16 220-10-45-16A 220-10-55-15B 230-10-45-21 270-10-50-1 310-10-05-1 310-10-35-1 310-10-35-10 310-10-35-11 310-10-35-12 310-10-35-13 310-10-35-14 310-10-35-15 310-10-35-16 310-10-35-17 310-10-35-18 310-10-35-19 310-10-35-2 310-10-35-20 310-10-35-21 310-10-35-22 310-10-35-23 310-10-35-24 310-10-35-25 310-10-35-26 310-10-35-27 310-10-35-28 310-10-35-29 310-10-35-3 310-10-35-30 310-10-35-31 310-10-35-32 310-10-35-33 310-10-35-34 310-10-35-35 310-10-35-36 310-10-35-37 310-10-35-38 310-10-35-39 310-10-35-4 310-10-35-40 310-10-35-41 310-10-35-42 310-10-35-43 310-10-35-44 310-10-35-46 310-10-35-47 310-10-35-48 310-10-35-49 310-10-35-5

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326-10-65-2	06/14/2024	310-10-35-47 310-10-35-47A 310-10-35-48

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		470-60-55-15
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350-20-65-3	06/14/2024	350-20-35-1 350-20-35-10 350-20-35-11 350-20-35-14 350-20-35-15 350-20-35-16 350-20-35-17 350-20-35-18 350-20-35-19 350-20-35-2 350-20-35-20 350-20-35-21 350-20-35-25 350-20-35-3 350-20-35-30 350-20-35-39A 350-20-35-3B 350-20-35-3D 350-20-35-3E 350-20-35-3F 350-20-35-3G 350-20-35-4 350-20-35-57A 350-20-35-6 350-20-35-73 350-20-35-8 350-20-35-8A 350-20-35-8B 350-20-35-9 350-20-40-7 350-20-50-1A 350-20-50-2 350-20-55-10 350-20-55-12 350-20-55-13 350-20-55-14 350-20-55-15 350-20-55-16 350-20-55-17 350-20-55-19 350-20-55-20 350-20-55-21 350-20-55-22 350-20-55-23 350-20-55-23A 350-20-55-23B 350-20-55-23C 350-20-55-23D 350-20-55-24 350-20-55-25 350-20-55-26 350-30-35-26
405-50-65-1	06/13/2024	270-10-50-7 405-10-05-1 405-50-05-1 405-50-10-1 405-50-10-2 405-50-15-1 405-50-15-2 405-50-15-3 405-50-15-4 405-50-50-1 405-50-50-2 405-50-50-4 405-50-55-1 405-50-55-2 405-50-55-3

		405-50-55-4 405-50-55-5
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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
326-10-65-1	Paragraph superseded on 06/21/2024 after the end of the transition period stated in Accounting Standards Updates No. 2016-13, <i>Financial Instruments—Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments</i> , No. 2018-19, <i>Codification Improvements to Topic 326, Financial Instruments—Credit Losses</i> , No. 2019-04, <i>Codification Improvements to Topic 326, Financial Instruments—Credit Losses, Topic 815, Derivatives and Hedging, and Topic 825, Financial Instruments</i> , No. 2019-05, <i>Financial Instruments—Credit Losses (Topic 326): Targeted Transition Relief</i> , No. 2019-10, <i>Financial Instruments—Credit Losses (Topic 326), Derivatives and Hedging (Topic 815), and Leases (Topic 842): Effective Dates</i> , No. 2019-11, <i>Codification Improvements to Topic 326, Financial Instruments—Credit Losses</i> , and No. 2022-02, <i>Financial Instruments—Credit Losses (Topic 326): Troubled Debt Restructurings and Vintage Disclosures</i> .
326-10-65-2	Paragraph superseded on 06/21/2024 after the end of the transition period stated in Accounting Standards Updates No. 2019-04, <i>Codification Improvements to Topic 326, Financial Instruments—Credit Losses, Topic 815, Derivatives and Hedging, and Topic 825, Financial Instruments</i> .
326-10-65-3	Paragraph superseded on 06/21/2024 after the end of the transition period stated in Accounting Standards Updates No. 2019-05, <i>Financial Instruments—Credit Losses (Topic 326): Targeted Transition Relief</i> .
326-10-65-4	Paragraph superseded on 06/21/2024 after the end of the transition period stated in Accounting Standards Updates No. 2019-11, <i>Codification Improvements to Topic 326, Financial Instruments—Credit Losses</i> , and No. 2020-03, <i>Codification Improvements to Financial Instruments</i> .
326-10-65-5	Paragraph superseded on 06/21/2024 after the end of the transition period stated in Accounting Standards Updates No. 2022-02, <i>Financial Instruments—Credit Losses (Topic 326): Troubled Debt Restructurings and Vintage Disclosures</i> .
350-20-65-3	Paragraph superseded on 06/21/2024 after the end of the transition period stated in Accounting Standards Updates No. 2017-04, <i>Intangibles—Goodwill and Other (Topic 350): Simplifying the Test for Goodwill Impairment</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. 2021-03, <i>Intangibles—Goodwill and Other (Topic 350): Accounting Alternative for Evaluating Triggering Events</i> .

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

Paragraph	Deleted Paragraph Heading
326-10-65-1	> Transition Related to Accounting Standards Updates No. 2016-13, <i>Financial Instruments—Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments</i> , No. 2018-19, <i>Codification Improvements to Topic 326, Financial Instruments—Credit Losses</i> , No. 2019-04, <i>Codification Improvements to Topic 326, Financial Instruments—Credit Losses, Topic 815, Derivatives and Hedging, and Topic 825, Financial Instruments</i> , and No. 2019-10, <i>Financial Instruments—Credit Losses (Topic 326), Derivatives and Hedging (Topic 815), and Leases (Topic 842): Effective Dates</i>
326-10-65-2	> Transition Related to Accounting Standards Update No. 2019-04, <i>Codification Improvements to Topic 326, Financial Instruments—Credit Losses, Topic 815, Derivatives and Hedging, and Topic 825, Financial Instruments</i>
326-10-65-3	> Transition Related to Accounting Standards Update No. 2019-05, <i>Financial Instruments—Credit Losses (Topic 326): Targeted Transition Relief</i>
326-10-65-4	> Transition Related to Accounting Standards Updates No. 2019-11, <i>Codification Improvements to Topic 326, Financial Instruments—Credit Losses</i> , and No. 2020-03, <i>Codification Improvements to Financial Instruments</i>
326-10-65-5	> Transition Related to Accounting Standards Update No. 2022-02, <i>Financial Instruments—Credit Losses (Topic 326): Troubled Debt Restructurings and Vintage Disclosures</i>
350-20-65-3	> Transition Related to Accounting Standards Updates No. 2017-04, <i>Intangibles—Goodwill and Other (Topic 350): Simplifying the Test for Goodwill Impairment</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. 2021-03, <i>Intangibles—Goodwill and Other (Topic 350): Accounting Alternative for Evaluating Triggering Events</i>

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

Transition Paragraph	Roll-off Date	Glossary Term
326-10-65-1	06/14/2024	Collateral-Dependent Loan Recorded Investment in the Receivable

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

Paragraph	Deleted/Amended/Added
310-10-00-1	Removed glossary link to Collateral-Dependent Loan.
350-20-00-1	Non-visual change: Amended xref hrefs pointing to paragraphs 350-10-55-11 through 55-23 to include modified pgroup IDs.
410-20-55-26	Non-visual change: Corrected xref formats on links to Sections 410-20-25 and 410-20-30.
718-10-55-141(b)	Non-visual change: Amended xref href pointing to paragraph 718-10-55-140(a) to include modified pgroup ID.
Private Company	Removed transition link to 350-20-65-2.

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

N/A	N/A
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