

FASB Accounting Standards Codification®

Editorial and maintenance update 2018-05

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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
220-20-20	Infrequency of Occurrence The underlying event or transaction should be of a type that would not reasonably be expected to recur in the foreseeable future, taking into account the environment in which the entity operates (see paragraph 225-20-60-3 <u>220-20-60-1</u>). Unusual Nature The underlying event or transaction should possess a high degree of abnormality and be of a type clearly unrelated to, or only incidentally related to, the ordinary and typical activities of the entity, taking into account the environment in which the entity operates (see paragraph 225-20-60-3 <u>220-20-60-1</u>).
325-30-30 350-30-55 740-10-45 740-10-S50 740-10-S99 810-10-S99 815-15-25	Replaced en-dashes with hyphens in sfrag data throughout Section.
350-30-05-3	Intangible assets acquired individually or with a group of other assets should be recognized as assets in accordance with Section 350-20-25 <u>350-30-25</u> . Costs of developing internally generated intangible assets should be accounted for in accordance with paragraph 350-30-25-3.
718-10-25-15	In contrast, if the choice is the entity's, it can avoid transferring its assets by choosing to settle in stock, and the award qualifies as an equity instrument. However, if an entity that nominally has the choice of settling awards by issuing stock predominately <u>predominantly</u> settles in cash or if the entity usually settles in cash whenever an employee asks for cash settlement, the entity is settling a substantive liability rather than repurchasing an equity instrument.

805-10-65-4	Non-visual change: Corrected Pending Content System parameters for Public Employee Benefit Plans and Public Not-for-Profit Entities: Effective Date for Public Employee Benefit Plans, Annual Periods: Annual 12/16/17<u>12/16/2018</u> Effective Date for Public Employee Benefit Plans, Interim Periods: 12/16/17<u>12/16/2019</u> Effective Date for Public Not-for-Profit Entities, Annual Periods: Annual 12/16/17<u>12/16/2018</u> Effective Date for Public Not-for-Profit Entities, Interim Periods: 12/16/17<u>12/16/2019</u>
805-740-25-2	An acquirer shall recognize a deferred tax asset or deferred tax liability arising from the assets acquired and liabilities assumed in a business combination and shall account for the potential tax effects of temporary differences(included whole word in glossary link)differences(include whole word in glossary link), carryforwards, and any income tax uncertainties of an acquiree that exist at the acquisition date, or that arise as a result of the acquisition, in accordance with the guidance in Subtopic 740-10 together with the incremental guidance provided in this Subtopic.
825-10-65-3	Non-visual change: Corrected Pending Content System parameters for Public Employee Benefit Plans and Public Not-for-Profit Entities: Effective Date for Public Employee Benefit Plans, Annual Periods: Annual 12/16/17<u>12/16/2018</u> Effective Date for Public Employee Benefit Plans, Interim Periods: 06/16/2018<u>06/16/2019</u> Effective Date for Public Not-for-Profit Entities, Annual Periods: Annual 12/16/17<u>12/16/2018</u> Effective Date for Public Not-for-Profit Entities, Interim Periods: 06/16/2018<u>06/16/2019</u>
958-30-50-3	In pending content: If not provided on the face of that statement, the reserves set aside by the NFP's governing board shall be disclosed in the notes in accordance with paragraph 958-210-50-3{removed glossary link} to{removed glossary link} disclose information about the amounts and purposes of board designations of net assets without donor restrictions.
958-720-55-1	Accounting for Costs of Activities that<u>That</u> Include Fundraising 958-720-55-1 This Subsection, which is an integral part of the requirements of the Accounting for Costs of Activities that<u>That</u> Include Fundraising Subsections of this Subtopic, provides general guidance to be used in the classification and allocation of costs incurred in activities that include fundraising.

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

N/A	N/A
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