

FASB Accounting Standards Codification®

Editorial and maintenance update 2026-05

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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.

Paragraph	Deleted/Amended/Added
N/A	N/A

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

326-20-30_210444.dita 326-20-30_210444__06302025.dita 326-20-30_210444__07282025.dita 326-20-30_210444__07302025.dita 326-20-30_210444__01302026.dita	Re-released dita files to include ASU2022-02 amendment in paragraph 326-20-30-4, per Maintenance Update 2024-04(roll-off).
805-20-00_158265.dita 805-20-00_158265__12042025.dita 805-20-00_158265__12082025.dita 805-20-00_158265__05192026.dita	Re-released dita files to include ASU2025-08 changes.
810-10-00_115758.dita 810-10-00_115758__12082025.dita 810-10-00_115758__01302026.dita	Re-released dita files to include ASU2025-08 changes.
818-10-00_8181000.dita 818-10-00_8181000__05192026.dita	Re-released dita files to remove extraneous "Rev="1.0" values from title tags.