

FASB Accounting Standards Codification®

Editorial and maintenance update 2026-04

Released: May 1, 2026

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:

Accounting Standards Update No. 2022-01	Non-visual change: Wrapped tag contents in <p> tags.
Invitations to Comment 2019-200	Non-visual change: Wrapped tag contents in <p> tags.
Proposed Accounting Standards Update 2023-ED200	Non-visual change: Wrapped tag contents in <p> tags.