

FASB Accounting Standards Codification®

Editorial and maintenance update 2016-01(roll-off)

Released: January 5, 2016

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
205-30-65-1	12/15/2015	205-10-05-1 205-10-05-4 205-30-05-1 205-30-15-1 205-30-25-1 205-30-25-2 205-30-25-3 205-30-25-4 205-30-25-5 205-30-25-6 205-30-25-7 205-30-30-1 205-30-30-2 205-30-30-3 205-30-35-1 205-30-45-1 205-30-45-2 205-30-50-1 205-30-50-2 205-30-55-1 205-30-55-2 205-30-55-3 852-10-60-1 942-810-05-1 942-810-45-2 960-40-25-1 960-40-25-2 960-40-35-1 960-40-35-2 962-40-25-1 962-40-25-2 962-40-35-1 965-40-25-1 965-40-25-2 965-40-35-1 965-40-35-2 Liquidation Statement of Changes in Net Assets in Liquidation Statement of Net Assets in Liquidation
958-720-65-1	12/15/2015	954-10-05-3 954-225-45-2 954-225-45-2A 958-605-25-17 958-720-05-1 958-720-05-7 958-720-15-6 958-720-15-7 958-720-15-8 958-720-25-9 958-720-30-2 958-720-30-3 958-720-45-56

	958-720-50-3
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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
205-30-65-1	Paragraph superseded on 01/05/2016 after the end of the transition period stated in Accounting Standards Update No. 2013-07, <i>Presentation of Financial Statements (Topic 205): Liquidation Basis of Accounting</i> .
958-720-65-1	Paragraph superseded on 01/05/2016 after the end of the transition period stated in Accounting Standards Update No. 2013-06, <i>Not-for-Profit Entities (Topic 958): Services Received from Personnel of an Affiliate</i> .

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

Paragraph	Deleted Paragraph Heading
205-30-65-1	> Transition Related to Accounting Standards Update No. 2013-07, <i>Presentation of Financial Statements (Topic 205): Liquidation Basis of Accounting</i>
958-720-65-1	> Transition Related to Accounting Standards Update No. 2013-06, <i>Not-for-Profit Entities (Topic 958): Services Received from Personnel of an Affiliate</i>

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

Transition Paragraph	Roll-off Date	Glossary Term
N/A	N/A	N/A

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

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

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

N/A	N/A
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