

FASB Accounting Standards Codification™

Editorial and maintenance update 2010-13 (roll-off)

Released: July 1, 2010

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
323-10-65-1	06/13/2010	323-10-25-2A 323-10-30-2 323-10-30-2A 323-10-30-2B 323-10-35-14A 323-10-35-15A 323-10-35-32A 323-10-40-1
350-30-65-2	6/13/2010	350-30-15-5 350-30-25-5 350-30-35-5A 350-30-35-5B 350-30-55-1 350-30-55-1B 350-30-55-28G 350-30-55-28H 350-30-55-28I 350-30-55-28J 350-30-55-28K 350-30-55-28L Defensive Intangible Asset
805-10-65-1	06/13/2010	225-20-15-2 225-20-45-8 310-30-30-1 310-40-40-4 323-10-35-33 350-10-15-3 350-10-15-4 350-20-15-2A 350-20-35-14 350-20-35-15 350-20-35-17 350-20-35-40 350-20-35-42 350-20-50-1

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	410-30-25-20
	420-10-15-3
	450-10-15-2A
	470-60-35-2
	480-10-15-9
	480-10-35-4A
	718-10-15-6
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	730-10-60-3
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	740-10-55-170
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		Acquiree
		Acquirer
		Acquisition Date
		Business
		Business
		Business Combination
		Cash Flows Expected at Acquisition
		Change in the Reporting Entity
		Completion of a Transfer
		Contingent Consideration
		Control
		Dropdown
		Equity Interests
		Goodwill
		Identifiable
		Mineral Rights
		Noncontrolling Interest

		Owners Pushdown Accounting Reorganization Reverse Acquisition Rollout Rollup
810-10-65-1	06/13/2010	220-10-45-5 220-10-45-8 220-10-55-1 260-10-45-11A 260-10-45-18 323-10-35-9 323-10-35-15 323-10-35-33 350-20-15-2 350-20-35-50 350-20-35-57A 350-20-35-57B 350-30-15-3 810-10-10-1 810-10-15-8 810-10-15-10 810-10-15-11 810-10-35-3 810-10-40-4 810-10-40-5 810-10-40-6 810-10-45-2 810-10-45-3 810-10-45-4 810-10-45-5 810-10-45-6 810-10-45-7 810-10-45-8 810-10-45-10 810-10-45-11 810-10-45-15 810-10-45-16 810-10-45-18 810-10-45-19 810-10-45-20 810-10-45-21 810-10-45-22 810-10-45-23 810-10-45-24 810-10-50-1A

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		974-810-35-3 974-810-35-4 974-810-35-5 Combined Financial Statements Consolidated Financial Statements Consolidated Group Noncontrolling Interest Owners Parent Repurchase Financing Subsidiary
815-10-65-4	06/13/2010	460-10-60-14 470-20-25-12 470-20-25-14 470-20-25-15 480-10-55-55 810-10-05-7 810-10-25-17 810-10-25-18 810-10-25-19 810-10-35-1 810-10-35-2 810-10-40-3 810-10-45-16A 810-10-45-17 810-10-45-17A 815-10-15-77 815-10-55-1 815-10-55-64 815-10-55-65 815-40-15-3 815-40-15-5C
820-10-65-3	06/13/2010	820-10-25-1 820-10-25-2 820-10-35-18A 820-10-50-4A 820-10-55-23C 820-10-55-23D
260-10-65-1	06/14/2010	260-10-15-4 260-10-15-5 260-10-45-61A 260-10-45-71 260-10-45-72 260-10-45-73 260-10-55-102 260-10-55-103

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260-10-65-2	06/14/2010	260-10-45-61 260-10-45-68B 260-10-55-71 260-10-55-76A 260-10-55-76B 260-10-55-76C 260-10-55-76D
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		Financial Guarantee Insurance Contract
		Financial Guarantee Reinsurance Contract

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
323-10-65-1	Paragraph superseded on 07/01/2010 after the end of the transition period stated in EITF Issue No. 08-6, "Equity Method Investment Accounting Considerations."
350-30-65-2	Paragraph superseded on 07/01/2010 after the end of the transition period stated in EITF Issue No.

	08-7, <i>Accounting for Defensive Intangible Assets</i> .
805-10-65-1	Paragraph superseded on 07/01/2010 after the end of the transition period stated in FASB Statement No. 141 (Revised 2007), <i>Business Combinations</i> , and No. 164, <i>Not-for-Profit Entities: Mergers and Acquisitions</i> .
815-10-65-4	Paragraph superseded on 07/01/2010 after the end of the transition period stated in EITF Issue No. 08-8, "Accounting for an Instrument (or an Embedded Feature) with a Settlement Amount That Is Based on the Stock of an Entity's Consolidated Subsidiary."
820-10-65-3	Paragraph superseded on 07/01/2010 after the end of the transition period stated in EITF Issue No. 08-5, "Issuer's Accounting for Liabilities Measured at Fair Value with a Third-Party Credit Enhancement."
260-10-65-1	Paragraph superseded on 07/01/2010 after the end of the transition period stated in EITF Issue No. 07-4, "Application of the Two-Class Method under FASB Statement No. 128 to Master Limited Partnerships."
260-10-65-2	Paragraph superseded on 07/01/2010 after the end of the transition period stated in FSP EITF 03-6-1.
350-30-65-1	Paragraph superseded on 07/01/2010 after the end of the transition period stated in FASB Staff Position FAS 142-3, <i>Determination of the Useful Life of Intangible Assets</i> .
470-20-65-1	Paragraph superseded on 07/01/2010 after the end of the transition period stated in FASB Staff Position APB 14-1, <i>Accounting for Convertible Debt Instruments That May Be Settled in Cash upon Conversion (Including Partial Cash Settlement)</i> .
505-20-65-1	Paragraph superseded on 07/01/2010 after the end of the transition period stated in Accounting Standards Update No. 2010-01, <i>Equity (Topic 505): Accounting for Distributions to Shareholders with Components of Stock and Cash</i> .
715-20-65-2	Paragraph superseded on 07/01/2010 after the end of the transition period stated in FSP FAS 132(R)-1, <i>Employers' Disclosures about Postretirement Benefit Plan Assets</i> .
740-10-65-1	Paragraph superseded on 07/01/2010 after the end of the transition period stated in FASB Staff Position FIN 48-3, <i>Effective Date of FASB Interpretation No. 48 for Certain Nonpublic Enterprises</i> .
740-10-65-2	Paragraph superseded on 07/01/2010 after the end of the transition period stated in Accounting Standards Update No. 2009-06, <i>Income Taxes (Topic 740): Implementation Guidance on Accounting for Uncertainty in Income Taxes and Disclosure Amendments for Nonpublic Entities</i> .
808-10-65-1	Paragraph superseded on 07/01/2010 after the end of the transition period stated in EITF Issue No. 07-1, "Accounting for Collaborative Arrangements."
815-10-65-3	Paragraph superseded on 07/01/2010 after the end of the transition period stated in EITF Issue No. 07-5, "Determining Whether an Instrument (or Embedded Feature) Is Indexed to an Entity's Own Stock."
820-10-65-6	Paragraph superseded on 07/01/2010 after the end of the transition period stated in Accounting Standards Update No. 2009-12, <i>Fair Value Measurements and Disclosures (Topic 820): Investments in Certain Entities That Calculate Net Asset Value per Share (or Its Equivalent)</i> .
840-10-65-1	Paragraph superseded on 07/01/2010 after the end of the transition period stated in EITF Issue No. 08-3, "Accounting by Lessees for Maintenance Deposits."
852-740-65-1	Paragraph superseded on 07/01/2010 after the end of the transition period stated in Accounting Standards Update No. 2010-08, <i>Technical Corrections to Various Topics</i> .
944-20-65-1	Paragraph superseded on 07/01/2010 after the end of the transition period stated in FASB Statement No. 163, <i>Accounting for Financial Guarantee Insurance Contracts—an interpretation of FASB Statement No. 60</i> .

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

Paragraph	Deleted Paragraph Heading
323-10-65-1	> Transition Related to EITF Issue No. 08-6, "Equity Method Investment Accounting Considerations"
350-20-35-50	>> Goodwill Impairment Testing when a Noncontrolling Interest Exists
350-30-65-2	> Transition Related to EITF Issue No. 08-7, Accounting for Defensive Intangible Assets
805-10-65-1	> Transition Related to FASB Statement No. 141 (Revised 2007), Business Combinations
810-10-05-7	> Certain Contracts on a Consolidated Subsidiary's Equity
810-10-25-17	> Certain Contracts on a Consolidated Subsidiary's Equity
810-10-35-1	> Certain Contracts on a Consolidated Subsidiary's Equity
810-10-40-3	> Certain Contracts on a Consolidated Subsidiary's Equity
810-10-55-9	>> Evaluating Whether an Entity Meets the Definition of a Business
815-10-55-64	> Certain Contracts on a Consolidated Subsidiary's Equity
815-10-65-4	> Transition and Effective Date Related to EITF Issue No. 08-8, "Accounting for an Instrument (or an Embedded Feature) with a Settlement Amount That Is Based on the Stock of an Entity's Consolidated Subsidiary"
815-15-55-77	>> Convertible Bonds with Issuer Option to Settle for Cash upon Conversion
820-10-65-3	> Transition Related to EITF Issue No. 08-5, "Issuer's Accounting for Liabilities Measured at Fair Value with a Third-Party Credit Enhancement"

852-10-45-22	> Preconfirmation Contingencies
942-505-50-6	> Post-Business-Combination Entity
974-810-30-1	> Treatment of Minority Interest in Certain Real Estate Investment Trusts
974-810-35-1	> Treatment of Minority Interest in Certain Real Estate Investment Trusts
260-10-65-1	> Transition Related to EITF Issue No. 07-4, "Application of the Two-Class Method under FASB Statement No. 128 to Master Limited Partnerships"
260-10-65-2	> Transition Related to FSP EITF 03-6-1
350-30-65-1	> Transition Related to FASB Staff Position FAS 142-3, Determination of the Useful Life of Intangible Assets
470-20-40-12	> Excess Conversion Spread
470-20-65-1	> Transition Related to FASB Staff Position APB 14-1, Accounting for Convertible Debt Instruments That May Be Settled in Cash upon Conversion (Including Partial Cash Settlement)
505-20-65-1	> Transition Related to Accounting Standards Update No. 2010-01, Equity (Topic 505): Accounting for Distributions to Shareholders with Components of Stock and Cash
715-20-65-2	> Transition related to FSP FAS 132(R)-1, Employers' Disclosures about Postretirement Benefit Plan Assets
740-10-65-1	> Transition Related to FASB Staff Position FIN 48-3, Effective Date of FASB Interpretation No. 48 for Certain Nonpublic Enterprises
740-10-65-2	> Transition Related to Accounting Standards Update 2009-06
808-10-65-1	> Transition Related to EITF Issue No. 07-1, "Accounting for Collaborative Arrangements"
815-10-65-3	> Transition Related to EITF Issue No. 07-5, "Determining Whether an Instrument (or Embedded Feature) Is Indexed to an Entity's Own Stock"
820-10-65-6	> Transition Related to Accounting Standards Update No. 2009-12, Fair Value Measurements and Disclosures (Topic 820): Investments in Certain Entities That Calculate Net Asset Value per Share (or Its Equivalent)
840-10-65-1	> Transition Related to EITF Issue No. 08-3, "Accounting by Lessees for Maintenance Deposits"
852-740-65-1	Transition Related to Accounting Standards Update No. 2010-08, Technical Corrections to Various Topics
944-20-65-1	> Transition related to FASB Statement No. 163, Accounting for Financial Guarantee Insurance Contracts—an interpretation of FASB Statement No. 60

Editorial and other corrections that affect versioning of Sections for archive purposes:

Paragraph	Deleted/Amended/Added
810-10-00-1	Redirected "Business" glossary reference link to current text version following roll off
810-10-15-17	Redirected "Business" glossary reference link to current text version following roll off
810-10-50-3	Redirected "Business" glossary reference link to current text version following roll off
810-10-50-5B	Redirected "Business" glossary reference link to current text version following roll off
810-10-20	Nonprofit Activity Redirected "Business" glossary reference link to current text version following roll off

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

Business	Deprecated redundant glossary term following roll off
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