

FASB Accounting Standards Codification®

Editorial and maintenance update 2025-07

Released: July 28, 2025

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
260-10-25-1 260-10-55-3 260-10-55-4 260-10-55-6 260-10-55-78 280-10-55-17 280-10-55-47 280-10-55-48 280-10-55-49 280-10-55-8 280-10-55-9 470-10-60-2 470-20-05-12 470-20-05-4 470-20-05-7 470-20-10-2 470-20-15-3 470-20-15-4 470-20-15-6 470-20-25-10 470-20-25-17 470-20-25-20 470-20-25-21 470-20-25-22 470-20-25-26 470-20-25-27 470-20-25-4 470-20-25-8 470-20-30-1 470-20-30-13 470-20-30-14 470-20-30-15 470-20-30-16 470-20-30-19 470-20-30-22 470-20-30-27 470-20-30-3 470-20-30-30 470-20-30-31 470-20-30-9	Removed Editor's Notes and completed paragraph group heading amendments following MU 2025-06(roll-off).
260-10-25 260-10-30 260-10-35	Released new versions of Sections to publish unreleased roll-off changes.
260-10-45-2	Non-visual change: Re-released link to paragraph 260-10-55-3 to update link path.
260-10-55-84C 260-10-55-84D 260-10-55-84E 270-10-50-1A 280-10-50-26A 280-10-50-26B	Non-visual change: Removed nested norm-text tags.

280-10-50-26C 280-10-50-28A 280-10-50-28B 280-10-50-28C 280-10-50-29 280-10-50-30 280-10-50-32 280-10-50-33 280-10-50-34 280-10-50-34A 280-10-50-35 280-10-50-36 280-10-55-7 280-10-55-8 280-10-55-9 280-10-55-10 280-10-55-15A 280-10-55-15B 280-10-55-15C 280-10-55-15D 280-10-55-15E 280-10-55-15F 280-10-55-15G 280-10-55-17 280-10-55-17A 280-10-55-18 280-10-55-19 280-10-55-40 280-10-55-46 280-10-55-47 280-10-55-48 280-10-55-49 280-10-55-53 280-10-55-54 280-10-55-55 310-10-35-31 320-10-35-1 320-10-35-18A 320-10-35-20A 326-20-30-5 326-30-35-1A 326-30-35-4 470-20-40-16 470-20-50-1A 470-20-50-1B 470-20-50-1C 470-20-50-1D 470-20-50-1E 470-20-50-1F 470-20-50-1G 470-20-50-1H 470-20-50-1I 470-20-55-1A 470-20-55-1B 470-20-55-69A 470-20-55-69B 470-20-55-69C 470-20-55-69D 470-20-55-69E 470-20-55-69F 805-20-25-28C 815-10-50-4EEE 815-10-50-5C 815-10-55-181 815-20-25-3 815-20-25-12A 815-20-25-12B 815-20-25-139	
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815-20-45-1CC 815-20-45-4 815-20-55-4A 815-20-55-14A 815-20-55-14B 815-20-55-15A 815-20-55-15B 815-20-55-15C 815-20-55-15D 815-25-35-1 815-25-35-6 815-25-35-9 815-25-35-9A 815-25-35-10 815-25-35-11 815-25-35-12 815-25-35-13B 815-25-40-7A 815-20-40-8 815-20-40-8A 815-20-40-9 815-20-40-9A 842-10-15-3C 842-20-35-12A 842-20-35-12B 842-20-35-12C 842-20-50-7A 860-20-40-1A 860-20-40-1B 948-310-35-1 948-310-35-1A	
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Other corrections and maintenance items that do not affect versioning of Sections for archive purposes:

Proposed_Accounting_Standards_Update_2023-ED400	Corrected label of relatedED link to 326-10-65-1.
2021 Proposed Accounting Standards Updates ditamap	Added expiry date for ED2021-007 to properly deprecate the proposed ASU.
Proposed_Accounting_Standards_Update_2024-ED600	Re-released wrapper to update relatedED links to paragraphs 815-10-50-1 and 815-30-50-1, corrected label for link to paragraph 942-320-50-1.