

FASB Accounting Standards Codification®

Editorial and maintenance update 2023-07(roll-off)

Released: July 10, 2023

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
105-10-65-6	6/14/2023	205-10-45-4 205-10-50-2 220-10-45-12 220-10-45-14A 220-10-45-17 220-10-45-17A 220-10-45-17B 220-10-50-1 220-10-50-4 220-10-50-5 220-10-50-6 220-10-55-15 220-10-55-17E 250-10-45-27 250-10-45-28 250-10-50-12 250-10-50-7A 260-10-45-5 260-10-50-1A 270-10-45-8 270-10-50-1B 270-10-50-5 310-10-60-5 460-10-50-1 715-20-25-1 715-20-25-2 715-20-25-3 715-20-25-4 715-30-15-3 715-30-35-71 715-30-35-72 715-30-55-127A 740-10-55-66 830-20-05-3 830-20-45-1 830-20-50-1 830-740-25-2 830-740-25-4 835-30-15-3 835-30-45-2 835-30-50-1 852-10-45-13 852-10-50-6A 942-360-45-1 942-360-50-1 946-220-45-14 946-220-45-9 946-220-50-3 946-220-50-4 958-220-45-21 958-220-45-7 958-720-45-56

		965-205-45-2 965-205-50-6 970-360-25-2 Cash Balance Plan
310-20-65-2	6/14/2023	310-20-35-33
715-20-65-4	6/14/2023	715-20-50-1 715-20-50-10 715-20-50-3 715-20-50-5 715-20-50-9 715-20-55-15 715-20-55-16 715-20-55-17 958-715-50-1
718-10-65-16	6/15/2023	718-10-30-20C 718-10-30-20D 718-10-30-20E 718-10-30-20F 718-10-30-20G 718-10-30-20H 718-10-50-2
740-10-65-8	6/14/2023	323-740-55-8 718-740-45-7 740-10-15-4 740-10-25-54 740-10-30-27A 740-10-50-17A 740-10-55-139 740-10-55-140 740-10-55-141 740-10-55-142 740-10-55-143 740-10-55-144 740-10-55-26 740-20-45-7 740-20-55-10 740-20-55-11 740-20-55-12 740-20-55-12A 740-20-55-12B 740-20-55-12C 740-20-55-14 740-270-25-5 740-270-30-11 740-270-30-28 740-270-30-34 740-270-55-16 740-270-55-44 740-270-55-45 740-270-55-49 740-270-55-50 740-270-55-51 740-30-25-15 740-30-25-16 740-30-45-3
810-10-65-9	6/14/2023	810-10-50-2AD 810-10-50-2AF
815-20-65-3	6/14/2023	815-20-55-11
815-40-65-2	6/14/2023	260-10-45-15 470-50-40-12 470-50-40-12A 470-50-40-17A 470-50-40-18A 470-50-40-21 505-10-60-8 718-10-15-5

		815-40-35-14 815-40-35-15 815-40-35-16 815-40-35-17 815-40-35-18 815-40-35-3 815-40-50-6 815-40-55-49 815-40-55-50 815-40-55-51 815-40-55-52
825-10-65-6	6/15/2023	321-10-15-6 321-10-30-1 321-10-55-3 323-10-35-33 323-10-35-36 815-10-15-141A 815-10-15-142
825-10-65-7	6/15/2023	470-50-40-17 470-50-40-18 470-50-40-21 820-10-35-18L 820-10-35-2A 820-10-50-2 825-10-50-23A
832-10-65-1	6/15/2023	832-10-05-1 832-10-05-2 832-10-15-1 832-10-15-2 832-10-15-3 832-10-15-4 832-10-15-5 832-10-50-1 832-10-50-2 832-10-50-3 832-10-50-4 832-10-50-5
842-10-65-1	6/14/2023	205-40-55-3 210-20-15-3 210-20-60-4 230-10-50-4 230-10-55-10 230-10-55-11 230-10-55-13 230-10-55-15 230-10-55-19 230-10-55-20 255-10-55-10 255-10-55-11 255-10-55-6 255-10-55-7A 255-10-55-8 270-10-50-6A 274-10-50-2 310-10-35-13 310-10-40-5 310-10-55-14 310-20-15-1 310-30-15-2 310-40-15-11 323-740-25-3 340-10-60-1 350-30-55-30 360-10-05-1 360-10-15-4 360-10-30-8 360-10-40-3A

		360-10-55-43
		360-20-05-1
		360-20-05-2
		360-20-15-1
		360-20-15-10
		360-20-15-2
		360-20-15-3
		360-20-15-4
		360-20-15-5
		360-20-15-6
		360-20-15-7
		360-20-15-8
		360-20-15-9
		360-20-40-1
		360-20-40-10
		360-20-40-11
		360-20-40-12
		360-20-40-13
		360-20-40-14
		360-20-40-15
		360-20-40-16
		360-20-40-17
		360-20-40-18
		360-20-40-19
		360-20-40-2
		360-20-40-20
		360-20-40-21
		360-20-40-22
		360-20-40-23
		360-20-40-24
		360-20-40-25
		360-20-40-26
		360-20-40-27
		360-20-40-28
		360-20-40-29
		360-20-40-3
		360-20-40-30
		360-20-40-31
		360-20-40-32
		360-20-40-33
		360-20-40-34
		360-20-40-35
		360-20-40-36
		360-20-40-37
		360-20-40-38
		360-20-40-39
		360-20-40-4
		360-20-40-40
		360-20-40-41
		360-20-40-42
		360-20-40-43
		360-20-40-44
		360-20-40-45
		360-20-40-46
		360-20-40-47
		360-20-40-48
		360-20-40-49
		360-20-40-5
		360-20-40-50
		360-20-40-51
		360-20-40-52
		360-20-40-53
		360-20-40-54
		360-20-40-55
		360-20-40-56
		360-20-40-57
		360-20-40-58
		360-20-40-59

		360-20-40-6
		360-20-40-60
		360-20-40-61
		360-20-40-62
		360-20-40-63
		360-20-40-64
		360-20-40-7
		360-20-40-8
		360-20-40-9
		360-20-55-1
		360-20-55-10
		360-20-55-12
		360-20-55-13
		360-20-55-14
		360-20-55-15
		360-20-55-16
		360-20-55-17
		360-20-55-19
		360-20-55-2
		360-20-55-20
		360-20-55-21
		360-20-55-21A
		360-20-55-22
		360-20-55-23
		360-20-55-24
		360-20-55-25
		360-20-55-26
		360-20-55-27
		360-20-55-28
		360-20-55-29
		360-20-55-3
		360-20-55-30
		360-20-55-31
		360-20-55-32
		360-20-55-33
		360-20-55-34
		360-20-55-35
		360-20-55-36
		360-20-55-37
		360-20-55-38
		360-20-55-39
		360-20-55-4
		360-20-55-40
		360-20-55-41
		360-20-55-42
		360-20-55-43
		360-20-55-44
		360-20-55-45
		360-20-55-46
		360-20-55-47
		360-20-55-48
		360-20-55-49
		360-20-55-5
		360-20-55-50
		360-20-55-51
		360-20-55-52
		360-20-55-53
		360-20-55-54
		360-20-55-55
		360-20-55-56
		360-20-55-57
		360-20-55-58
		360-20-55-59
		360-20-55-6
		360-20-55-60
		360-20-55-61
		360-20-55-62
		360-20-55-63

		360-20-55-64
		360-20-55-65
		360-20-55-66
		360-20-55-67
		360-20-55-7
		360-20-55-8
		360-20-55-9
		360-20-60-1
		360-20-60-2
		360-20-60-3
		410-20-15-2
		410-20-15-3
		410-20-55-44
		420-10-05-2
		420-10-15-3
		420-10-25-11
		420-10-25-13
		420-10-30-8
		420-10-30-9
		420-10-55-11
		420-10-55-12
		420-10-55-13
		420-10-55-14
		420-10-55-15
		440-10-25-1
		440-10-25-2
		440-10-50-1
		440-10-50-3
		440-10-60-12
		440-10-60-13
		450-10-60-8
		450-20-60-15
		450-20-60-16
		450-30-60-5
		460-10-15-7
		460-10-25-1
		460-10-30-2
		460-10-55-17
		460-10-55-23
		460-10-60-16
		460-10-60-17
		460-10-60-18
		460-10-60-19
		460-10-60-20
		460-10-60-21
		460-10-60-22
		460-10-60-23
		460-10-60-24
		460-10-60-25
		460-10-60-26
		460-10-60-27
		460-10-60-29
		460-10-60-3
		460-10-60-30
		460-10-60-31
		460-10-60-32
		460-10-60-33
		470-10-60-4
		470-60-15-11
		606-10-15-2
		606-10-55-407
		606-10-55-68
		606-10-55-72
		610-10-05-1
		610-20-15-4
		740-10-25-3
		740-10-55-156
		740-10-55-158

		740-10-60-4
		740-270-30-15
		805-10-55-44
		805-20-25-10A
		805-20-25-11
		805-20-25-12
		805-20-25-13
		805-20-25-16
		805-20-25-17
		805-20-25-28A
		805-20-25-28B
		805-20-25-5
		805-20-25-8
		805-20-25-9
		805-20-30-10
		805-20-30-11
		805-20-30-12
		805-20-30-24
		805-20-30-25
		805-20-35-6
		805-20-50-1
		805-20-55-2
		805-20-55-31
		805-740-25-4
		805-740-30-1
		810-10-25-56
		810-10-50-2AD
		810-10-50-2AF
		810-10-55-172
		810-10-55-173
		810-10-55-174
		810-10-55-175
		810-10-55-176
		810-10-55-178
		810-10-55-50
		810-10-55-78
		810-10-55-79
		810-10-55-80
		810-10-55-93
		810-10-60-4
		815-10-15-63
		815-10-15-79
		815-10-15-80
		815-10-15-81
		815-10-55-60
		815-15-25-22
		815-15-55-4
		815-15-55-7
		815-20-55-11
		815-20-55-198
		815-20-55-73
		820-10-15-2
		825-10-15-5
		825-10-50-8
		840-10-05-1
		840-10-05-10
		840-10-05-2
		840-10-05-3
		840-10-05-4
		840-10-05-5
		840-10-05-6
		840-10-05-6A
		840-10-05-7
		840-10-05-8
		840-10-05-9
		840-10-05-9A
		840-10-05-9B
		840-10-05-9C

		840-10-10-1
		840-10-15-1
		840-10-15-10
		840-10-15-11
		840-10-15-12
		840-10-15-13
		840-10-15-14
		840-10-15-15
		840-10-15-16
		840-10-15-17
		840-10-15-18
		840-10-15-19
		840-10-15-2
		840-10-15-20
		840-10-15-21
		840-10-15-22
		840-10-15-23
		840-10-15-3
		840-10-15-4
		840-10-15-5
		840-10-15-6
		840-10-15-7
		840-10-15-8
		840-10-15-9
		840-10-15-9A
		840-10-25-1
		840-10-25-10
		840-10-25-11
		840-10-25-12
		840-10-25-13
		840-10-25-14
		840-10-25-15
		840-10-25-16
		840-10-25-17
		840-10-25-18
		840-10-25-19
		840-10-25-2
		840-10-25-20
		840-10-25-21
		840-10-25-22
		840-10-25-23
		840-10-25-24
		840-10-25-25
		840-10-25-26
		840-10-25-27
		840-10-25-28
		840-10-25-29
		840-10-25-3
		840-10-25-30
		840-10-25-31
		840-10-25-32
		840-10-25-33
		840-10-25-34
		840-10-25-35
		840-10-25-36
		840-10-25-37
		840-10-25-38
		840-10-25-39
		840-10-25-39A
		840-10-25-39B
		840-10-25-4
		840-10-25-40
		840-10-25-41
		840-10-25-42
		840-10-25-43
		840-10-25-44
		840-10-25-45
		840-10-25-46

		840-10-25-47
		840-10-25-48
		840-10-25-49
		840-10-25-5
		840-10-25-50
		840-10-25-51
		840-10-25-52
		840-10-25-53
		840-10-25-54
		840-10-25-55
		840-10-25-56
		840-10-25-57
		840-10-25-58
		840-10-25-59
		840-10-25-6
		840-10-25-60
		840-10-25-61
		840-10-25-62
		840-10-25-63
		840-10-25-64
		840-10-25-65
		840-10-25-66
		840-10-25-67
		840-10-25-68
		840-10-25-69
		840-10-25-7
		840-10-25-8
		840-10-25-9
		840-10-30-1
		840-10-30-2
		840-10-35-1
		840-10-35-10
		840-10-35-2
		840-10-35-3
		840-10-35-3A
		840-10-35-4
		840-10-35-5
		840-10-35-6
		840-10-35-7
		840-10-35-8
		840-10-35-9
		840-10-35-9A
		840-10-40-1
		840-10-40-2
		840-10-40-3
		840-10-40-4
		840-10-45-1
		840-10-45-2
		840-10-45-3
		840-10-45-4
		840-10-50-1
		840-10-50-2
		840-10-50-3
		840-10-50-4
		840-10-50-5
		840-10-55-1
		840-10-55-10
		840-10-55-12
		840-10-55-13
		840-10-55-14
		840-10-55-14A
		840-10-55-15
		840-10-55-16
		840-10-55-17
		840-10-55-18
		840-10-55-19
		840-10-55-2
		840-10-55-20

		840-10-55-21 840-10-55-22 840-10-55-23 840-10-55-24 840-10-55-25 840-10-55-26 840-10-55-27 840-10-55-28 840-10-55-29 840-10-55-3 840-10-55-30 840-10-55-31 840-10-55-32 840-10-55-33 840-10-55-34 840-10-55-35 840-10-55-36 840-10-55-37 840-10-55-38 840-10-55-39 840-10-55-4 840-10-55-40 840-10-55-41 840-10-55-42 840-10-55-43 840-10-55-44 840-10-55-45 840-10-55-46 840-10-55-47 840-10-55-5 840-10-55-6 840-10-55-7 840-10-55-8 840-10-55-9 840-10-60-1 840-10-60-2 840-10-60-4 840-10-60-5 840-10-60-6 840-20-05-1 840-20-05-2 840-20-05-3 840-20-05-4 840-20-15-1 840-20-15-2 840-20-15-3 840-20-25-1 840-20-25-10 840-20-25-11 840-20-25-12 840-20-25-13 840-20-25-14 840-20-25-15 840-20-25-16 840-20-25-17 840-20-25-18 840-20-25-19 840-20-25-2 840-20-25-20 840-20-25-21 840-20-25-22 840-20-25-3 840-20-25-4 840-20-25-5 840-20-25-6 840-20-25-7 840-20-25-8 840-20-25-9
--	--	--

		840-20-30-1
		840-20-35-1
		840-20-35-2
		840-20-35-3
		840-20-35-4
		840-20-35-5
		840-20-40-1
		840-20-40-2
		840-20-40-5
		840-20-40-6
		840-20-45-1
		840-20-45-2
		840-20-45-3
		840-20-50-1
		840-20-50-2
		840-20-50-3
		840-20-50-4
		840-20-50-4A
		840-20-55-1
		840-20-55-2
		840-20-55-3
		840-20-55-4
		840-20-55-5
		840-20-55-6
		840-30-05-1
		840-30-05-2
		840-30-05-3
		840-30-05-4
		840-30-15-1
		840-30-15-2
		840-30-15-3
		840-30-25-1
		840-30-25-10
		840-30-25-2
		840-30-25-3
		840-30-25-4
		840-30-25-6
		840-30-25-7
		840-30-25-8
		840-30-25-9
		840-30-30-1
		840-30-30-10
		840-30-30-11
		840-30-30-12
		840-30-30-13
		840-30-30-14
		840-30-30-15
		840-30-30-2
		840-30-30-3
		840-30-30-4
		840-30-30-5
		840-30-30-6
		840-30-30-7
		840-30-30-8
		840-30-30-9
		840-30-35-1
		840-30-35-10
		840-30-35-11
		840-30-35-12
		840-30-35-13
		840-30-35-14
		840-30-35-15
		840-30-35-16
		840-30-35-17
		840-30-35-18
		840-30-35-19
		840-30-35-2
		840-30-35-20

	840-30-35-21
	840-30-35-22
	840-30-35-23
	840-30-35-24
	840-30-35-25
	840-30-35-26
	840-30-35-27
	840-30-35-28
	840-30-35-29
	840-30-35-3
	840-30-35-30
	840-30-35-31
	840-30-35-32
	840-30-35-33
	840-30-35-34
	840-30-35-35
	840-30-35-36
	840-30-35-38
	840-30-35-39
	840-30-35-4
	840-30-35-40
	840-30-35-41
	840-30-35-42
	840-30-35-43
	840-30-35-44
	840-30-35-45
	840-30-35-46
	840-30-35-47
	840-30-35-48
	840-30-35-49
	840-30-35-5
	840-30-35-50
	840-30-35-51
	840-30-35-52
	840-30-35-53
	840-30-35-6
	840-30-35-7
	840-30-35-8
	840-30-35-9
	840-30-40-1
	840-30-40-2
	840-30-40-3
	840-30-40-4
	840-30-40-5
	840-30-40-6
	840-30-40-7
	840-30-40-8
	840-30-40-9
	840-30-45-1
	840-30-45-2
	840-30-45-3
	840-30-45-4
	840-30-45-5
	840-30-45-6
	840-30-45-7
	840-30-50-1
	840-30-50-2
	840-30-50-3
	840-30-50-4
	840-30-50-4A
	840-30-50-5
	840-30-50-5A
	840-30-50-6
	840-30-55-1
	840-30-55-10
	840-30-55-11
	840-30-55-12
	840-30-55-13

	840-30-55-14
	840-30-55-15
	840-30-55-16
	840-30-55-17
	840-30-55-18
	840-30-55-19
	840-30-55-2
	840-30-55-20
	840-30-55-21
	840-30-55-22
	840-30-55-23
	840-30-55-24
	840-30-55-25
	840-30-55-26
	840-30-55-27
	840-30-55-28
	840-30-55-29
	840-30-55-3
	840-30-55-30
	840-30-55-31
	840-30-55-32
	840-30-55-33
	840-30-55-34
	840-30-55-35
	840-30-55-36
	840-30-55-37
	840-30-55-38
	840-30-55-39
	840-30-55-4
	840-30-55-40
	840-30-55-41
	840-30-55-42
	840-30-55-43
	840-30-55-44
	840-30-55-45
	840-30-55-46
	840-30-55-47
	840-30-55-48
	840-30-55-49
	840-30-55-5
	840-30-55-50
	840-30-55-51
	840-30-55-52
	840-30-55-53
	840-30-55-54
	840-30-55-55
	840-30-55-56
	840-30-55-57
	840-30-55-58
	840-30-55-59
	840-30-55-6
	840-30-55-60
	840-30-55-7
	840-30-55-8
	840-30-55-9
	840-30-S35-1
	840-30-S55-1
	840-30-S99-1
	840-30-S99-2
	840-40-05-1
	840-40-05-10
	840-40-05-2
	840-40-05-3
	840-40-05-5
	840-40-05-7
	840-40-05-8
	840-40-05-9
	840-40-15-1

	840-40-15-10
	840-40-15-2
	840-40-15-3
	840-40-15-4
	840-40-15-5
	840-40-15-6
	840-40-15-7
	840-40-15-8
	840-40-15-9
	840-40-25-1
	840-40-25-10
	840-40-25-11
	840-40-25-12
	840-40-25-13
	840-40-25-14
	840-40-25-15
	840-40-25-16
	840-40-25-17
	840-40-25-18
	840-40-25-2
	840-40-25-3
	840-40-25-4
	840-40-25-5
	840-40-25-8
	840-40-25-9
	840-40-30-2
	840-40-30-3
	840-40-30-5
	840-40-30-6
	840-40-35-1
	840-40-35-2
	840-40-35-3
	840-40-35-4
	840-40-50-1
	840-40-50-2
	840-40-55-1
	840-40-55-10
	840-40-55-11
	840-40-55-12
	840-40-55-13
	840-40-55-14
	840-40-55-15
	840-40-55-16
	840-40-55-17
	840-40-55-18
	840-40-55-19
	840-40-55-2
	840-40-55-20
	840-40-55-21
	840-40-55-22
	840-40-55-23
	840-40-55-24
	840-40-55-25
	840-40-55-26
	840-40-55-27
	840-40-55-28
	840-40-55-29
	840-40-55-3
	840-40-55-30
	840-40-55-31
	840-40-55-32
	840-40-55-33
	840-40-55-34
	840-40-55-35
	840-40-55-36
	840-40-55-37
	840-40-55-38
	840-40-55-39

		840-40-55-4
		840-40-55-40
		840-40-55-41
		840-40-55-42
		840-40-55-43
		840-40-55-44
		840-40-55-45
		840-40-55-46
		840-40-55-47
		840-40-55-48
		840-40-55-49
		840-40-55-5
		840-40-55-50
		840-40-55-51
		840-40-55-52
		840-40-55-53
		840-40-55-54
		840-40-55-55
		840-40-55-56
		840-40-55-57
		840-40-55-58
		840-40-55-59
		840-40-55-6
		840-40-55-60
		840-40-55-61
		840-40-55-62
		840-40-55-63
		840-40-55-64
		840-40-55-65
		840-40-55-66
		840-40-55-67
		840-40-55-68
		840-40-55-69
		840-40-55-7
		840-40-55-70
		840-40-55-71
		840-40-55-72
		840-40-55-73
		840-40-55-74
		840-40-55-75
		840-40-55-76
		840-40-55-77
		840-40-55-78
		840-40-55-79
		840-40-55-8
		840-40-55-80
		840-40-55-81
		840-40-55-82
		840-40-55-83
		840-40-55-84
		840-40-55-85
		840-40-55-86
		840-40-55-87
		840-40-55-88
		840-40-55-89
		840-40-55-9
		840-40-55-90
		840-40-55-91
		840-40-55-92
		840-40-55-93
		840-40-55-94
		840-40-S55-1
		840-40-S55-2
		840-40-S55-3
		840-40-S99-1
		840-40-S99-2
		840-40-S99-3
		842-10-05-1

		842-10-05-2
		842-10-10-1
		842-10-10-2
		842-10-15-1
		842-10-15-10
		842-10-15-11
		842-10-15-12
		842-10-15-13
		842-10-15-14
		842-10-15-15
		842-10-15-16
		842-10-15-17
		842-10-15-18
		842-10-15-19
		842-10-15-2
		842-10-15-20
		842-10-15-21
		842-10-15-22
		842-10-15-23
		842-10-15-24
		842-10-15-25
		842-10-15-26
		842-10-15-27
		842-10-15-28
		842-10-15-29
		842-10-15-3
		842-10-15-30
		842-10-15-31
		842-10-15-32
		842-10-15-33
		842-10-15-34
		842-10-15-35
		842-10-15-36
		842-10-15-37
		842-10-15-38
		842-10-15-39
		842-10-15-4
		842-10-15-40
		842-10-15-41
		842-10-15-42
		842-10-15-43
		842-10-15-5
		842-10-15-6
		842-10-15-7
		842-10-15-8
		842-10-15-9
		842-10-25-1
		842-10-25-10
		842-10-25-11
		842-10-25-12
		842-10-25-13
		842-10-25-14
		842-10-25-15
		842-10-25-16
		842-10-25-17
		842-10-25-18
		842-10-25-19
		842-10-25-2
		842-10-25-3
		842-10-25-4
		842-10-25-5
		842-10-25-6
		842-10-25-7
		842-10-25-8
		842-10-25-9
		842-10-30-1
		842-10-30-10
		842-10-30-2

	842-10-30-3
	842-10-30-4
	842-10-30-5
	842-10-30-6
	842-10-30-7
	842-10-30-8
	842-10-30-9
	842-10-35-1
	842-10-35-2
	842-10-35-3
	842-10-35-4
	842-10-35-5
	842-10-35-6
	842-10-55-1
	842-10-55-10
	842-10-55-100
	842-10-55-101
	842-10-55-102
	842-10-55-103
	842-10-55-104
	842-10-55-105
	842-10-55-106
	842-10-55-107
	842-10-55-108
	842-10-55-109
	842-10-55-11
	842-10-55-110
	842-10-55-111
	842-10-55-112
	842-10-55-113
	842-10-55-114
	842-10-55-115
	842-10-55-116
	842-10-55-117
	842-10-55-118
	842-10-55-119
	842-10-55-12
	842-10-55-120
	842-10-55-121
	842-10-55-122
	842-10-55-123
	842-10-55-124
	842-10-55-125
	842-10-55-126
	842-10-55-127
	842-10-55-128
	842-10-55-129
	842-10-55-13
	842-10-55-130
	842-10-55-131
	842-10-55-132
	842-10-55-133
	842-10-55-134
	842-10-55-135
	842-10-55-136
	842-10-55-137
	842-10-55-138
	842-10-55-139
	842-10-55-14
	842-10-55-140
	842-10-55-141
	842-10-55-142
	842-10-55-143
	842-10-55-144
	842-10-55-145
	842-10-55-146
	842-10-55-147
	842-10-55-148

	842-10-55-149
	842-10-55-15
	842-10-55-150
	842-10-55-151
	842-10-55-152
	842-10-55-153
	842-10-55-154
	842-10-55-155
	842-10-55-156
	842-10-55-157
	842-10-55-158
	842-10-55-159
	842-10-55-16
	842-10-55-160
	842-10-55-161
	842-10-55-162
	842-10-55-163
	842-10-55-164
	842-10-55-165
	842-10-55-166
	842-10-55-167
	842-10-55-168
	842-10-55-169
	842-10-55-17
	842-10-55-170
	842-10-55-171
	842-10-55-172
	842-10-55-173
	842-10-55-174
	842-10-55-175
	842-10-55-176
	842-10-55-177
	842-10-55-178
	842-10-55-179
	842-10-55-18
	842-10-55-180
	842-10-55-181
	842-10-55-182
	842-10-55-183
	842-10-55-184
	842-10-55-185
	842-10-55-186
	842-10-55-187
	842-10-55-188
	842-10-55-189
	842-10-55-19
	842-10-55-190
	842-10-55-191
	842-10-55-192
	842-10-55-193
	842-10-55-194
	842-10-55-195
	842-10-55-196
	842-10-55-197
	842-10-55-198
	842-10-55-199
	842-10-55-2
	842-10-55-20
	842-10-55-200
	842-10-55-201
	842-10-55-202
	842-10-55-203
	842-10-55-204
	842-10-55-205
	842-10-55-206
	842-10-55-207
	842-10-55-208
	842-10-55-209

		842-10-55-21 842-10-55-210 842-10-55-211 842-10-55-212 842-10-55-213 842-10-55-214 842-10-55-215 842-10-55-216 842-10-55-217 842-10-55-218 842-10-55-219 842-10-55-22 842-10-55-220 842-10-55-221 842-10-55-222 842-10-55-223 842-10-55-224 842-10-55-225 842-10-55-226 842-10-55-227 842-10-55-228 842-10-55-229 842-10-55-23 842-10-55-230 842-10-55-231 842-10-55-232 842-10-55-233 842-10-55-234 842-10-55-235 842-10-55-236 842-10-55-237 842-10-55-238 842-10-55-239 842-10-55-24 842-10-55-240 842-10-55-241 842-10-55-242 842-10-55-243 842-10-55-244 842-10-55-245 842-10-55-246 842-10-55-247 842-10-55-248 842-10-55-249 842-10-55-25 842-10-55-250 842-10-55-251 842-10-55-252 842-10-55-253 842-10-55-254 842-10-55-26 842-10-55-27 842-10-55-28 842-10-55-29 842-10-55-3 842-10-55-30 842-10-55-31 842-10-55-32 842-10-55-33 842-10-55-34 842-10-55-35 842-10-55-36 842-10-55-37 842-10-55-38 842-10-55-39 842-10-55-4 842-10-55-40 842-10-55-41
--	--	---

		842-10-55-42
		842-10-55-43
		842-10-55-44
		842-10-55-45
		842-10-55-46
		842-10-55-47
		842-10-55-48
		842-10-55-49
		842-10-55-5
		842-10-55-50
		842-10-55-51
		842-10-55-52
		842-10-55-53
		842-10-55-54
		842-10-55-55
		842-10-55-56
		842-10-55-57
		842-10-55-58
		842-10-55-59
		842-10-55-6
		842-10-55-60
		842-10-55-61
		842-10-55-62
		842-10-55-63
		842-10-55-64
		842-10-55-65
		842-10-55-66
		842-10-55-67
		842-10-55-68
		842-10-55-69
		842-10-55-7
		842-10-55-70
		842-10-55-71
		842-10-55-72
		842-10-55-73
		842-10-55-74
		842-10-55-75
		842-10-55-76
		842-10-55-77
		842-10-55-78
		842-10-55-79
		842-10-55-8
		842-10-55-80
		842-10-55-81
		842-10-55-82
		842-10-55-83
		842-10-55-84
		842-10-55-85
		842-10-55-86
		842-10-55-87
		842-10-55-88
		842-10-55-89
		842-10-55-9
		842-10-55-90
		842-10-55-91
		842-10-55-92
		842-10-55-93
		842-10-55-94
		842-10-55-95
		842-10-55-96
		842-10-55-97
		842-10-55-98
		842-10-55-99
		842-20-05-1
		842-20-15-1
		842-20-25-1
		842-20-25-2
		842-20-25-3

	842-20-25-4
	842-20-25-5
	842-20-25-6
	842-20-25-7
	842-20-25-8
	842-20-30-1
	842-20-30-2
	842-20-30-3
	842-20-30-4
	842-20-30-5
	842-20-30-6
	842-20-35-1
	842-20-35-10
	842-20-35-11
	842-20-35-12
	842-20-35-13
	842-20-35-14
	842-20-35-15
	842-20-35-2
	842-20-35-3
	842-20-35-4
	842-20-35-5
	842-20-35-6
	842-20-35-7
	842-20-35-8
	842-20-35-9
	842-20-40-1
	842-20-40-2
	842-20-40-3
	842-20-45-1
	842-20-45-2
	842-20-45-3
	842-20-45-4
	842-20-45-5
	842-20-50-1
	842-20-50-2
	842-20-50-3
	842-20-50-4
	842-20-50-5
	842-20-50-6
	842-20-50-7
	842-20-50-8
	842-20-50-9
	842-20-55-1
	842-20-55-10
	842-20-55-11
	842-20-55-12
	842-20-55-13
	842-20-55-14
	842-20-55-15
	842-20-55-16
	842-20-55-17
	842-20-55-18
	842-20-55-19
	842-20-55-2
	842-20-55-20
	842-20-55-21
	842-20-55-22
	842-20-55-23
	842-20-55-24
	842-20-55-25
	842-20-55-26
	842-20-55-27
	842-20-55-28
	842-20-55-29
	842-20-55-3
	842-20-55-30
	842-20-55-31

	842-20-55-32
	842-20-55-33
	842-20-55-34
	842-20-55-35
	842-20-55-36
	842-20-55-37
	842-20-55-38
	842-20-55-39
	842-20-55-4
	842-20-55-40
	842-20-55-41
	842-20-55-42
	842-20-55-43
	842-20-55-44
	842-20-55-45
	842-20-55-46
	842-20-55-47
	842-20-55-48
	842-20-55-49
	842-20-55-5
	842-20-55-50
	842-20-55-51
	842-20-55-52
	842-20-55-53
	842-20-55-6
	842-20-55-7
	842-20-55-8
	842-20-55-9
	842-30-05-1
	842-30-15-1
	842-30-25-1
	842-30-25-10
	842-30-25-11
	842-30-25-12
	842-30-25-13
	842-30-25-14
	842-30-25-2
	842-30-25-3
	842-30-25-4
	842-30-25-5
	842-30-25-6
	842-30-25-7
	842-30-25-8
	842-30-25-9
	842-30-30-1
	842-30-30-2
	842-30-30-3
	842-30-30-4
	842-30-35-1
	842-30-35-2
	842-30-35-3
	842-30-35-4
	842-30-35-5
	842-30-35-6
	842-30-35-7
	842-30-40-1
	842-30-40-2
	842-30-40-3
	842-30-40-4
	842-30-45-1
	842-30-45-2
	842-30-45-3
	842-30-45-4
	842-30-45-5
	842-30-45-6
	842-30-45-7
	842-30-50-1
	842-30-50-10

	842-30-50-11
	842-30-50-12
	842-30-50-13
	842-30-50-2
	842-30-50-3
	842-30-50-4
	842-30-50-5
	842-30-50-6
	842-30-50-7
	842-30-50-8
	842-30-50-9
	842-30-55-1
	842-30-55-10
	842-30-55-11
	842-30-55-12
	842-30-55-13
	842-30-55-14
	842-30-55-15
	842-30-55-16
	842-30-55-17
	842-30-55-18
	842-30-55-19
	842-30-55-2
	842-30-55-20
	842-30-55-21
	842-30-55-22
	842-30-55-23
	842-30-55-24
	842-30-55-25
	842-30-55-26
	842-30-55-27
	842-30-55-28
	842-30-55-29
	842-30-55-3
	842-30-55-30
	842-30-55-31
	842-30-55-32
	842-30-55-32A
	842-30-55-33
	842-30-55-34
	842-30-55-35
	842-30-55-36
	842-30-55-37
	842-30-55-38
	842-30-55-39
	842-30-55-4
	842-30-55-40
	842-30-55-41
	842-30-55-42
	842-30-55-43
	842-30-55-5
	842-30-55-6
	842-30-55-7
	842-30-55-8
	842-30-55-9
	842-40-05-1
	842-40-15-1
	842-40-15-2
	842-40-15-3
	842-40-25-1
	842-40-25-2
	842-40-25-3
	842-40-25-4
	842-40-25-5
	842-40-30-1
	842-40-30-2
	842-40-30-3
	842-40-30-4

	842-40-30-5
	842-40-30-6
	842-40-50-1
	842-40-50-2
	842-40-55-1
	842-40-55-10
	842-40-55-11
	842-40-55-12
	842-40-55-13
	842-40-55-14
	842-40-55-15
	842-40-55-16
	842-40-55-17
	842-40-55-18
	842-40-55-19
	842-40-55-2
	842-40-55-20
	842-40-55-21
	842-40-55-22
	842-40-55-23
	842-40-55-24
	842-40-55-25
	842-40-55-26
	842-40-55-27
	842-40-55-28
	842-40-55-29
	842-40-55-3
	842-40-55-30
	842-40-55-31
	842-40-55-32
	842-40-55-33
	842-40-55-34
	842-40-55-35
	842-40-55-36
	842-40-55-37
	842-40-55-38
	842-40-55-39
	842-40-55-4
	842-40-55-40
	842-40-55-41
	842-40-55-42
	842-40-55-43
	842-40-55-44
	842-40-55-5
	842-40-55-6
	842-40-55-7
	842-40-55-8
	842-40-55-9
	842-50-05-1
	842-50-15-1
	842-50-25-1
	842-50-25-2
	842-50-30-1
	842-50-30-2
	842-50-35-1
	842-50-35-10
	842-50-35-11
	842-50-35-12
	842-50-35-13
	842-50-35-14
	842-50-35-15
	842-50-35-16
	842-50-35-17
	842-50-35-18
	842-50-35-19
	842-50-35-2
	842-50-35-20
	842-50-35-21

		842-50-35-3
		842-50-35-4
		842-50-35-5
		842-50-35-6
		842-50-35-7
		842-50-35-8
		842-50-35-9
		842-50-45-1
		842-50-45-2
		842-50-45-3
		842-50-50-1
		842-50-50-2
		842-50-50-3
		842-50-55-1
		842-50-55-10
		842-50-55-11
		842-50-55-12
		842-50-55-13
		842-50-55-14
		842-50-55-15
		842-50-55-16
		842-50-55-17
		842-50-55-18
		842-50-55-19
		842-50-55-2
		842-50-55-20
		842-50-55-21
		842-50-55-22
		842-50-55-23
		842-50-55-24
		842-50-55-25
		842-50-55-26
		842-50-55-27
		842-50-55-28
		842-50-55-29
		842-50-55-3
		842-50-55-30
		842-50-55-31
		842-50-55-32
		842-50-55-33
		842-50-55-4
		842-50-55-5
		842-50-55-6
		842-50-55-7
		842-50-55-8
		842-50-55-9
		842-50-S35-1
		842-50-S99-1
		845-10-30-20
		853-10-25-2
		860-10-15-4
		860-10-55-5
		860-10-55-6
		860-20-55-1
		860-20-55-26
		860-20-55-27
		860-20-55-58
		860-20-55-59
		908-360-55-1
		954-470-25-1
		954-470-40-1
		958-805-25-11
		958-805-25-9
		958-810-25-10
		958-810-55-14
		958-810-55-7
		958-840-05-1
		958-840-15-1

	958-840-55-1
	958-840-55-2
	958-840-55-3
	958-840-55-4
	970-10-05-1
	970-10-15-8
	970-340-25-16
	970-340-35-2
	972-10-05-1
	974-10-05-1
	974-840-05-1
	974-840-15-1
	974-840-25-1
	974-842-05-1
	974-842-15-1
	974-842-25-1
	976-10-05-1
	978-10-05-1
	978-10-05-2
	978-330-35-6
	978-840-05-1
	978-840-15-1
	978-840-25-1
	978-840-25-2
	980-250-55-3
	980-340-25-4
	980-340-55-10
	980-340-55-11
	980-340-55-13
	980-340-55-14
	980-340-55-15
	980-340-55-16
	980-340-55-17
	980-340-55-9
	980-605-15-3
	980-815-15-3
	980-840-05-1
	980-840-15-1
	980-840-25-1
	980-840-25-2
	980-840-25-3
	980-840-35-1
	980-840-35-2
	980-840-45-1
	980-840-45-2
	980-840-45-3
	980-840-45-4
	980-840-55-1
	980-842-05-1
	980-842-15-1
	980-842-25-1
	980-842-25-2
	980-842-25-3
	980-842-35-1
	980-842-45-1
	980-842-45-2
	980-842-45-3
	980-842-45-4
	980-842-55-1
	Active Use of the Property
	Bargain Purchase Option
	Bargain Renewal Option
	Capital Lease
	Cease-Use Date
	Commencement Date of the Lease
	(Commencement Date)
	Consideration in the Contract
	Construction Period Lease Payments

		Contingent Rentals Delayed Equity Investment Direct Financing Lease Direct Financing Leases Discount Rate for the Lease Economic Life Effective Date of the Modification Estimated Economic Life Fair Value of Leased Property Finance Lease Heat Supply (or Burn-Up) Contracts Incremental Borrowing Rate Indirectly Related to the Leased Property Initial Direct Costs Interest Cost Interest Rate Implicit in the Lease Lease Lease Incentive Lease Liability Lease Modification Lease Payments Lease Receivable Lease Term Lessee Lessor Leveraged Lease Minimum Lease Payments Minor Net Investment in the Lease Noncancelable Lease Term Normal Leaseback Operating Lease Original Lessee Penalty Period of Use Probable Profit or Loss on Sale Property Improvements or Integral Equipment Rate Implicit in the Lease Residual Value Guarantee Right-of-Use Asset Sale-Leaseback Accounting Sales-Type Lease Selling Profit or Selling Loss Short-Term Lease Standalone Price Sublease Substantially All Underlying Asset Unguaranteed Residual Asset Variable Lease Payments Wrap Lease Transaction
842-10-65-2	6/14/2023	842-10-15-30 842-10-15-31 842-10-15-38 842-10-15-42A 842-10-15-42B 842-10-15-42C 842-10-55-134 842-10-55-145 842-30-50-3 842-30-50-3A
842-10-65-3	6/14/2023	842-10-15-39A 842-10-15-40 842-10-15-40A 842-10-55-141 842-10-55-142

		842-10-55-152 842-30-50-14
842-10-65-4	6/14/2023	842-30-45-5 842-30-55-17A 942-230-45-4
842-10-65-5	6/13/2023	842-10-15-42A 842-10-25-3A Direct Financing Lease Sales-Type Lease
842-10-65-6	6/14/2023	842-20-30-3 842-20-50-1 842-20-50-10 842-40-50-1 842-40-50-2

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
105-10-65-6	Paragraph superseded on 07/10/2023 after the end of the transition period stated in Accounting Standards Update No. 2020-10, <i>Codification Improvements</i> .
310-20-65-2	Paragraph superseded on 07/10/2023 after the end of the transition period stated in Accounting Standards Update No. 2020-08, <i>Codification Improvements to Subtopic 310-20, Receivables—Nonrefundable Fees and Other Costs</i> .
715-20-65-4	Paragraph superseded on 07/10/2023 after the end of the transition period stated in Accounting Standards Update No. 2018-14, <i>Compensation—Retirement Benefits—Defined Benefit Plans—General (Subtopic 715-20): Disclosure Framework—Changes to the Disclosure Requirements for Defined Benefit Plans</i> .
718-10-65-16	Paragraph superseded on 07/10/2023 after the end of the transition period stated in Accounting Standards Update No. 2021-07, <i>Compensation—Stock Compensation (Topic 718): Determining the Current Price of an Underlying Share for Equity-Classified Share-Based Awards</i> .
740-10-65-8	Paragraph superseded on 07/10/2023 after the end of the transition period stated in Accounting Standards Update No. 2019-12, <i>Income Taxes (Topic 740): Simplifying the Accounting for Income Taxes</i> .
810-10-65-9	Paragraph superseded on 07/10/2023 after the end of the transition period stated in Accounting Standards Update No. 2018-17, <i>Consolidation (Topic 810): Targeted Improvements to Related Party Guidance for Variable Interest Entities</i> .
815-20-65-3	Paragraph superseded on 07/10/2023 after the end of the transition period stated in Accounting Standards Updates No. 2017-12, <i>Derivatives and Hedging (Topic 815): Targeted Improvements to Accounting for Hedging Activities</i> .
815-40-65-2	Paragraph superseded on 07/10/2023 after the end of the transition period stated in Accounting Standards Update No. 2021-04, <i>Earnings Per Share (Topic 260), Debt—Modifications and Extinguishments (Subtopic 470-50), Compensation—Stock Compensation (Topic 718), and Derivatives and Hedging—Contracts in Entity's Own Equity (Subtopic 815-40): Issuer's Accounting for Certain Modifications or Exchanges of Freestanding Equity-Classified Written Call Options</i> .
825-10-65-6	Paragraph superseded on 07/10/2023 after the end of the transition period stated in Accounting Standards Update No. 2020-01, <i>Investments—Equity Securities (Topic 321), Investments—Equity Method and Joint Ventures (Topic 323), and Derivatives and Hedging (Topic 815): Clarifying the Interactions between Topic 321, Topic 323, and Topic 815</i> .
825-10-65-7	Paragraph superseded on 07/10/2023 after the end of the transition period stated in Accounting Standards Update No. 2020-03, <i>Codification Improvements to Financial Instruments</i> .
832-10-65-1	Paragraph superseded on 07/10/2023 after the end of the transition period stated in Accounting Standards Update No. 2021-10, <i>Government Assistance (Topic 832): Disclosures by Business Entities about Government Assistance</i> .
842-10-65-1	Paragraph superseded on 07/10/2023 after the end of the transition period stated in Accounting Standards Updates No. 2016-02, <i>Leases (Topic 842)</i> , No. 2018-01, <i>Leases (Topic 842): Land Easement Practical Expedient for Transition to Topic 842</i> , No. 2018-10, <i>Codification Improvements to Topic 842, Leases</i> , No. 2018-11, <i>Leases (Topic 842): Targeted Improvements</i> , No. 2018-20, <i>Leases (Topic 842): Narrow-Scope Improvements for Lessors</i> , No. 2019-01, <i>Leases (Topic 842): Codification Improvements</i> , No. 2019-10, <i>Financial Instruments—Credit Losses (Topic 326), Derivatives and Hedging (Topic 815), and Leases (Topic 842): Effective Dates</i> , No. 2020-05, <i>Revenue from Contracts with Customers (Topic 606) and Leases (Topic 842): Effective Dates for Certain Entities</i> , No. 2021-05, <i>Leases (Topic 842): Lessors—Certain Leases with Variable Lease Payments</i> , No. 2021-09, <i>Leases (Topic 842): Discount Rate for Lessees That Are Not Public Business Entities</i> , and No. 2023-01, <i>Leases (Topic 842): Common Control Arrangements</i> .
842-10-65-2	Paragraph superseded on 07/10/2023 after the end of the transition period stated in Accounting Standards Update No. 2018-11, <i>Leases (Topic 842): Targeted Improvements</i> .

842-10-65-3	Paragraph superseded on 07/10/2023 after the end of the transition period stated in Accounting Standards Update No. 2018-20, <i>Leases (Topic 842): Narrow-Scope Improvements for Lessors</i> .
842-10-65-4	Paragraph superseded on 07/10/2023 after the end of the transition period stated in Accounting Standards Updates No. 2019-01, <i>Leases (Topic 842): Codification Improvements</i> , No. 2019-10, <i>Financial Instruments—Credit Losses (Topic 326), Derivatives and Hedging (Topic 815), and Leases (Topic 842): Effective Dates</i> , and No. 2020-05, <i>Revenue from Contracts with Customers (Topic 606) and Leases (Topic 842): Effective Dates for Certain Entities</i> .
842-10-65-5	Paragraph superseded on 07/10/2023 after the end of the transition period stated in Accounting Standards Update No. 2021-05, <i>Leases (Topic 842): Lessors—Certain Leases with Variable Lease Payments</i> .
842-10-65-6	Paragraph superseded on 07/10/2023 after the end of the transition period stated in Accounting Standards Update No. 2021-09, <i>Leases (Topic 842): Discount Rate for Lessees That Are Not Public Business Entities</i> .

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

Paragraph	Deleted Paragraph Heading
105-10-65-6	> Transition Related to Accounting Standards Update No. 2020-10, <i>Codification Improvements</i>
310-20-65-2	> Transition Related to Accounting Standards Update No. 2020-08, <i>Codification Improvements to Subtopic 310-20, Receivables—Nonrefundable Fees and Other Costs</i>
715-20-65-4	> Transition Related to Accounting Standards Update No. 2018-14, <i>Compensation—Retirement Benefits—Defined Benefit Plans—General (Subtopic 715-20): Disclosure Framework—Changes to the Disclosure Requirements for Defined Benefit Plans</i>
718-10-65-16	> Transition Related to Accounting Standards Update No. 2021-07, <i>Compensation—Stock Compensation (Topic 718): Determining the Current Price of an Underlying Share for Equity-Classified Share-Based Awards</i>
740-10-65-8	> Transition Related to Accounting Standards Update No. 2019-12, <i>Income Taxes (Topic 740): Simplifying the Accounting for Income Taxes</i>
810-10-65-9	> Transition Related to Accounting Standards Update No. 2018-17, <i>Consolidation (Topic 810): Targeted Improvements to Related Party Guidance for Variable Interest Entities</i>
815-20-65-3	> Transition Related to Accounting Standards Updates No. 2017-12, <i>Derivatives and Hedging (Topic 815): Targeted Improvements to Accounting for Hedging Activities</i> , and No. 2019-10, <i>Financial Instruments—Credit Losses (Topic 326), Derivatives and Hedging (Topic 815), and Leases (Topic 842): Effective Dates</i>
815-40-65-2	> Transition Related to Accounting Standards Update No. 2021-04, <i>Earnings Per Share (Topic 260), Debt—Modifications and Extinguishments (Subtopic 470-50), Compensation—Stock Compensation (Topic 718), and Derivatives and Hedging—Contracts in Entity's Own Equity (Subtopic 815-40): Issuer's Accounting for Certain Modifications or Exchanges of Freestanding Equity-Classified Written Call Options</i>
825-10-65-6	> Transition Related to Accounting Standards Update No. 2020-01, <i>Investments—Equity Securities (Topic 321), Investments—Equity Method and Joint Ventures (Topic 323), and Derivatives and Hedging (Topic 815): Clarifying the Interactions between Topic 321, Topic 323, and Topic 815</i>
825-10-65-7	> Transition Related to Accounting Standards Update No. 2020-03, <i>Codification Improvements to Financial Instruments</i>
832-10-65-1	> Transition Related to Accounting Standards Update No. 2021-10, <i>Government Assistance (Topic 832): Disclosures by Business Entities about Government Assistance</i>
842-10-65-1	> Transition Related to Accounting Standards Updates No. 2016-02, <i>Leases (Topic 842)</i> , No. 2018-01, <i>Leases (Topic 842): Land Easement Practical Expedient for Transition to Topic 842</i> , No. 2018-10, <i>Codification Improvements to Topic 842, Leases</i> , No. 2018-11, <i>Leases (Topic 842): Targeted Improvements</i> , No. 2018-20, <i>Leases (Topic 842): Narrow-Scope Improvements for Lessors</i> , No. 2019-01, <i>Leases (Topic 842): Codification Improvements</i> , No. 2019-10, <i>Financial Instruments—Credit Losses (Topic 326), Derivatives and Hedging (Topic 815), Leases (Topic 842): Effective Dates</i> , No. 2020-05, <i>Revenue from Contracts with Customers (Topic 606) and Leases (Topic 842): Effective Dates for Certain Entities</i> , No. 2021-05, <i>Leases (Topic 842): Lessors—Certain Leases with Variable Lease Payments</i> , No. 2021-09, <i>Leases (Topic 842): Discount Rate for Lessees That Are Not Public Business Entities</i> , and No. 2023-01, <i>Leases (Topic 842): Common Control Arrangements</i>
842-10-65-2	> Transition Related to Accounting Standards Update No. 2018-11, <i>Leases (Topic 842): Targeted Improvements</i>
842-10-65-3	> Transition Related to Accounting Standards Update No. 2018-20, <i>Leases (Topic 842): Narrow-Scope Improvements for Lessors</i>
842-10-65-4	> Transition Related to Accounting Standards Updates No. 2019-01, <i>Leases (Topic 842): Codification Improvements</i> , No. 2019-10, <i>Financial Instruments—Credit Losses (Topic 326), Derivatives and Hedging (Topic 815), and Leases (Topic 842): Effective Dates</i> , and No. 2020-05, <i>Revenue from Contracts with Customers (Topic 606) and Leases (Topic 842): Effective</i>

	<i>Dates for Certain Entities</i>
842-10-65-5	> Transition Related to Accounting Standards Update No. 2021-05, Leases (Topic 842): Lessors—Certain Leases with Variable Lease Payments
842-10-65-6	> Transition Related to Accounting Standards Update No. 2021-09, Leases (Topic 842): Discount Rate for Lessees That Are Not Public Business Entities

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

Transition Paragraph	Roll-off Date	Glossary Term
105-10-65-6	6/14/2023	Cash Balance Plan
842-10-65-1	6/14/2023	Active Use of the Property Bargain Purchase Option Bargain Renewal Option Capital Lease Construction Period Lease Payments Contingent Rentals Direct Financing Leases Estimated Economic Life Fair Value of Leased Property Heat Supply (or Burn-Up) Contracts Indirectly Related to the Leased Property Interest Rate Implicit in the Lease Lease Incentive Minor Noncancelable Lease Term Normal Leaseback Original Lessee Probable Profit or Loss on Sale Property Improvements or Integral Equipment Sale-Leaseback Accounting Substantially All Wrap Lease Transaction

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
-----	-----