

FASB Accounting Standards Codification®

Editorial and maintenance update 2026-02

Released: February 27, 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
220-10-55-15B	available-for-sale debt <u>available-for-sale debt</u> securities
326-30-50-1	Available-for-sale debt <u>Available-for-sale debt</u> securities
326-30-50-4	available-for-sale debt <u>available-for-sale debt</u> securities
326-30-50-7	available-for-sale debt <u>available-for-sale debt</u> security
326-30-50-9	In current and pending text: available-for-sale debt <u>available-for-sale debt</u> securities
326-30-50-10	available-for-sale debt <u>available-for-sale debt</u> securities
815-20-65-7(c)	Early adoption of the pending content that links to this paragraph is permitted for all entities on any date on or after November 25, 2026 <u>2025</u> .
815-30-35-8(b)	In current and pending content: interest rate risk when <u>risk when</u>
815-40-55-33	paragraph 815-40-15-5 for <u>815-40-15-5</u> for a financial instrument
958-815-25-1	Transition date: P December 16, 2026; N December 16, 2026 Transition guidance: <u>105-10-65-10</u>

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

Accounting Standards Update No. 2025-09	Amended PDF to include amendment to 815-20-65-7(c): Early adoption of the pending content that links to this paragraph is permitted for all entities on any date on or after <u>November 25, 2025</u> (date of issuance of Update 2025-09) .
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