

FASB Accounting Standards Codification®

Editorial and maintenance update 2015-05

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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.

This update also releases new versions of the DITA files for certain Sections 75 (XBRL Elements) contained in the FASB Accounting Standards Codification. These new files reflect updates to the links from XBRL elements in the evergreen taxonomy to the Codification. The evergreen taxonomy is a taxonomy exposed for public review and comment that reflects changes made to the development environment of the US GAAP Financial Reporting Taxonomy as they happen. The evergreen taxonomy is for public review and comment only and may not be used in the creation of filings to be submitted to the Securities and Exchange Commission (SEC). Release notes detailing the updates made to the evergreen taxonomy will be provided on a quarterly basis. See the FASB website for the latest release notes.

Paragraph	Deleted/Amended/Added
325-30-05-10	Life Settlement ContractContracts 05-10 The Life Settlement Contract Subsections provide guidance on accounting for an investment in a life settlement contract.
505-30-05-3	When entities repurchase their own common stock, laws applicable to those entities may affect the treatment and accounting for repurchased shares of stock. Entities sometimes pay more or less for the repurchased shares than either their fair value {added glossary link} or their original issue price.
505-30-30-3	If the purchase of treasury shares includes the receipt of stated or unstated rights, privileges, or agreements in addition to the capital stock, only the amount representing the fair value {added glossary link} of the treasury shares at the date the major terms of the agreement to purchase the shares are reached shall be accounted for as the cost of the shares acquired.
606-10-55-403	Control of the asset does not transfer to the customer on December 31, 20X7 January 1, 20X7
718-40-55-36	The following chart sets forth Entity C's employee stock ownership plan-related information information .
810-10-55-113	For its services, the manager earns a base, fixed fee fee , and a performance fee
840-10-15-19(b)	Those for other services on a relative standalone selling price basis , consistent with the guidance in paragraph 606-10-15-4 and paragraphs 606-10-32-28 through 32-41.
958-20-55-14	>> Example 3: Cash Gift to a Foundation that That Supports Two Unaffiliated NFPs
958-30-55-30	Footnote (d): Debit or credit could be reversed depending upon the whether the adjustment increases or decreases the liability.
958-210-45-9(a)	Assets, such as land or works of art, donated with stipulations that they be used for a specified purpose, be preserved, and not be sold sold .
958-360-35-8	If future unrestricted contributions to the entity as a whole are not considered, the sum of the expected future cash flows may be negative, negative or positive but less than the carrying amount of the asset.
958-360-40-1	> Disposal of a Long-Lived Asset Beforebefore the End of Its Useful Life
958-360-45-1	> Reclassification Uponupon Expiration of Donor-Imposed Restrictions
958-605-05-4	Transfers of Assets to a Not-for-Profit Entity or Charitable Trust that That Raises or Holds Contributions for Others 05-4 The Transfers of Assets to a Not-for-Profit Entity or Charitable Trust that Raises or Holds Contributions for Others Subsections provide guidance for transfers of assets for which it may be unclear as to who should report a contribution because a donor uses a recipient entity as its intermediary, agent, or trustee to transfer assets to a third-party donee.

958-605-15-8	Transfers of Assets to a Not-for-Profit Entity or Charitable Trust that<u>That</u> Raises or Holds Contributions for Others > Overall Guidance 15-8 The Transfers of Assets to a Not-for-Profit Entity or Charitable Trust that Raises or Holds Contributions for Others Subsections follow the same Scope and Scope Exceptions as outlined in the General Subsection of this Subtopic, see paragraph 958-605-15-1, with specific exceptions noted below.
958-605-25-21	Transfers of Assets to a Not-for-Profit Entity or Charitable Trust that<u>That</u> Raises or Holds Contributions for Others 25-21 This Subsection provides recognition guidance for the following types of recipients of donated assets:
958-605-30-12	Transfers of Assets to a Not-for-Profit Entity or Charitable Trust that<u>That</u> Raises or Holds Contributions for Others > Intermediary 30-12 Both the liability and the assets shall be measured at the fair value of the assets received from the donor.
958-605-35-3	Transfers of Assets to a Not-for-Profit Entity or Charitable Trust that<u>That</u> Raises or Holds Contributions for Others > Specified Beneficiary 35-3 If the beneficiary has an unconditional right to receive all or a portion of the specified cash flows from a charitable trust or other identifiable pool of assets, the beneficiary shall subsequently remeasure that beneficial interest at fair value (see paragraph 958-30-35-10).
958-605-45-8	Transfers of Assets to a Not-for-Profit Entity or Charitable Trust that<u>That</u> Raises or Holds Contributions for Others > Interest in a Perpetual Trust 45-8 A specified beneficiary shall classify the contribution of a perpetual interest in a trust held by a third party as permanently restricted support, because the trust is similar to a donor-restricted permanent endowment that the not-for-profit entity (NFP) does not control, rather than a multiyear promise to give.
958-605-50-4	Transfers of Assets to a Not-for-Profit Entity or Charitable Trust that<u>That</u> Raises or Holds Contributions for Others > Intermediary or Agent 50-4 An intermediary or other recipient entity shall disclose its accounting policy for recognizing nonfinancial assets that it accepts from a donor on behalf of a specified beneficiary.
958-605-55-71	Transfers of Assets to a Not-for-Profit Entity or Charitable Trust that<u>That</u> Raises or Holds Contributions for Others > Implementation Guidance 55-71 A transfer of assets may appear to be a contribution when a donor uses an agent, a trustee, or an intermediary to transfer assets to a donee.
958-605-55-74	Does the transfer meet all of the criteria in paragraphs 958-605-25-4 through 25-7 958-20-25-4 through 25-7 (an equity transaction)?
958-605-55-103	(see paragraph 958-605-25-24) 958-605-25-24)
958-605-55-108	(see paragraph 958-605-25-33(d)) 958-605-25-33(d)). The transfer is not an equity transaction because Community Foundation N and Symphony Orchestra M are not financially interrelated entities (see paragraph 958-20-25-4(b)) 958-20-25-4(b)). Symphony Orchestra M is unable to influence the operating or financial decisions of Community Foundation N (see paragraph 958-20-15-2(a)) 958-20-15-2(a)).
958-605-55-109	(see paragraph 958-605-25-33(d)) 958-605-25-33(d))

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

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