

FASB Accounting Standards Codification®

Editorial and maintenance update 2022-01

Released: March 9, 2022

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
280-10-55-49	The following are examples of reconciliations of reportable segment revenues, profit or loss, and assets, to assets to the public entity's consolidated totals
310-20-35-11	more than minor under the preceding paragraph 310-20-35-10
320-10-55-17	Non-visual change: Replaced transparent background in pending image with white background.
340-40-50-4	Non-visual change: Removed redundant formatting tags around glossary terms.
350-20-05 Accounting Alternatives; 350-20-15 Accounting Alternatives; 350-20-35 Accounting Alternatives; 350-20-40 Accounting Alternatives; 350-20-45 Accounting Alternatives; 350-20-50 Accounting Alternatives; 350-20-55 Accounting Alternatives; 805-20-15 Accounting Alternatives	Re-released Subsection objects to make a title change.
350-40-35-16	c. Competition <u>Competition</u>
410-20-15-2	d. Obligations of a lessor in connection with leased property that meet the provisions in (a). Paragraph 840-10-25-16 requires that lease classification tests performed in accordance with the requirements of Subtopic {added glossary link}840-10{added glossary link} incorporate the requirements of this Subtopic to the extent applicable.
410-20-15-3	Those obligations shall be accounted for by the lessee in accordance with the requirements of Subtopic {added glossary link}842-10{added glossary link} .
410-20-25-5	applying Subtopic {added glossary link}835-20{added glossary link} .
410-20-55-5	Section 410-20-15. Contracts <u>410-20-15. Contracts</u> between
410-30-25-14	(see paragraphs <u>paragraph</u> 410-30-05-24 for a discussion of these stages)
480-10-55-25	Paragraphs 815-10-15-74 (a) <u>74(a)</u> and 815-10-15-75 (b) <u>75(b)</u>
606-10-55-1	Illustrations are provided in paragraphs 606-10-55-92 through 55-429 <u>55-413</u>
715-20-55-17	Non-visual change: Made bracketed note before Method 1 a separate list item in current and pending text.
715-80-15-3	Non-visual change: Removed extra norm-text tags from last two sentences.
718-10-25-2C	using the share-based payment award. A <u>award. A</u> share-based payment award

730-10-15-4	computer software intended to be sold, leased , or marketed.
805-30-55-33	in accordance with Topic 718 April .
820-10-65-5	Paragraph superseded on 04/13/2010 after the end of the transition period stated in Accounting Standards Update No. 2009-05, <i>Fair Value Measurements and Disclosures (Topic 820): Measuring Liabilities at Fair Value</i> .
860-10-55-59	effective control . In a transfer
860-10-55-82	Guarantee Guarantee purchased
860-20-55-46	conditions for a sale in paragraph 860-10-40-5 are met . Entity met . Entity B
905-10-05-12	provided by separate associations known as service cooperatives . cooperatives , which include bargaining cooperatives .
905-330-05-2	Section 905-10-05. Inventories 05. Inventories of
905-360-35-3	egg-laying unit . <u>unit</u> .
962-205-S99-1	Application of SS of SS 210.6A-01 to 210.6A-05
970-323-05-1	Non-visual change: moved space outside of glossary link tags.
976-605-55-11	Fixed paragraph ordering.
Lease Term	The fixed noncancelable lease term plus all of the following, except as noted in the following paragraph: a. All periods, if any, covered by bargain renewal options. b. All periods, if any, for which failure to renew the lease imposes a penalty on the lessee in such amount that a renewal appears, at lease inception, to be reasonably assured <u>assured</u>. c. All periods, if any, covered by ordinary renewal options during which any of the following conditions exist: 1. A guarantee by the lessee of the lessor's debt directly or indirectly related to the leased property is expected to be in effect. 2. A loan from the lessee to the lessor directly or indirectly related to the leased property is expected to be outstanding. d. All periods, if any, covered by ordinary renewal options preceding the date as of which a bargain purchase option is exercisable <u>exercisable</u>. e. All periods, if any, representing renewals or extensions of the lease at the lessor's option. The lease term shall not be assumed to extend beyond the date a bargain purchase option becomes exercisable.
Ordinary Course of Business	decisions are expected to occur in the near term . <u>term</u> . However, it must be
Private Company	Topics {removed glossary link}960 through 965{removed glossary link} on plan accounting

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

General Note for SubSect title change - Accounting Alternative	Published General Note for Subsection title change in: 350-20-05 Accounting Alternatives; 350-20-15 Accounting Alternatives; 350-20-35 Accounting Alternatives; 350-20-40 Accounting Alternatives; 350-20-45 Accounting Alternatives; 350-20-50 Accounting Alternatives; 350-20-55 Accounting Alternatives; 805-20-15 Accounting Alternatives
General Note for Glossary 20 - All terms removed	Added General Note to Subtopics 976-310-20 and 976-705-20.