

FASB Accounting Standards Codification®

Editorial and maintenance update 2012-14

Released: November 7, 2012

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
105-10-05-1 through 05-6 105-10-10-1 and 105-10-10-2 105-10-15-1 and 105-10-15-2 105-10-70-1 and 105-10-70-2 Nongovernmental Entity Nonpublic Entity (1 st definition)	Rolled off pending text into current text after the end of the transition period stated in FASB Statement No. 168, <i>The FASB Accounting Standards Codification® and the Hierarchy of Generally Accepted Accounting Principles</i> .
105-10-65-1	Superseded paragraph and heading and replaced content with: Paragraph superseded on 11/07/2012 after the end of the transition period stated in FASB Statement No. 168, <i>The FASB Accounting Standards Codification® and the Hierarchy of Generally Accepted Accounting Principles</i> .
310-40-35-10	It should not be accounted for as a new loan because a troubled debt restructuring is part of a creditors creditor's ongoing effort to recover its investment in the original loan.
310-40-55-13	> > Example 2: Fair Value Less Cost to Sell Less than the Seller's Net Receivable
720-20-35-6	See the Claims-Made Contracts Subsection of Section 720-20-45 720-20-45 for guidance on offsetting insurance assets and liabilities.
810-10-55-4A(a)	A parent sells all or part of its ownership interest in its subsidiary, and subsidiary and, as a result, the parent no longer has a controlling financial interest in the subsidiary.
815-10-15-9(d)	There is no apparent economic need nor for substantive business purpose for structuring the transactions separately that could not also have been accomplished in a single transaction.
820-10-25-1	Editor's note: Paragraph 820-10-20-1 820-10-25-1 will be superseded upon transition, together with its heading:
825-20-30-5	If all of the following criteria are met, the issuer's share price at the reporting date shall be used to measure the contingent liability under Subtopic 450-20-45 450-20:
835-20-25-6	With respect to the requirement that the capitalization period ends when the asset is substantially complete and ready for its intended use, the words substantially complete <i>substantially complete</i> prohibit continuation of interest capitalization in situations in which completion of the asset is intentionally delayed.

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

N/A	N/A
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