

FASB Accounting Standards Codification®

Editorial and maintenance update 2013-06

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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
205-10-05-1(b)	Pending text: Discontinued Operations <u>Operations</u>
255-10-55-10	> > Portion of the Carrying Amount of Lessors' Assets Leased Under Noncancellable Operating Leases that That Represent Claims to Fixed Sums of Money
323-10-35-23	> > Investee Losses if the Investor Has Other Investments in the Investee
460-10-15-4	> > Transactions that That Are Within within the Scope of thisThis Topic
460-10-15-4(c)	Indemnification agreements (contracts) that contingently require an indemnifying party (guarantor) to make payments to an indemnified party (guaranteed party) based on changes in an underlying that is related to an asset, a liability, or an equity security of the indemnified partyparty.
715-60-35-112	See paragraph <u>paragraphs</u> 715-60-55-26 through 55-28 for guidance on employer entities
715-60-35-117	If the participating insurance contract causes the employer to remain subject to all or most of the risks and rewards associated with the benefit obligation covered or the assets transferred to the insurance entity, that contract is not an insurance contract for purposes of this Subtopic, and the purchase of that contract does not constitute a settlement pursuant to paragraphs 715-60-35-150 through 35-155 and 715-60-35-157 through 159 <u>35-159</u> .
720-20-25-6	> Claims-Made Insurance Policies that That Represent Purchased Retroactive Insurance Contracts
815-10-50-4B	the statement of financial position in accordance with Topic <u>Subtopic</u> 210-20.
815-10-55-39	occurrence (as discussed in paragraph 815-10-15-55(c) <u>815-10-15-55(c)</u>), an embedded derivative
815-15-50-1	> Hybrid Instruments that That Are Not Separated
815-15-55-12	occurrence (as discussed in paragraph 815-10-15-55(c) <u>815-10-15-55(c)</u>), an embedded derivative
825-10-15-4(f)	A host financial instrument resulting from the separation of an embedded nonfinancial derivative from a nonfinancial hybrid instrument under paragraph 815-15-25-1, subject to the scope exceptions in the following paragraph (for example, an instrument in which the value of the bifurcated embedded derivative is payable in cash, services, or merchandise but the debt host is payable only in cash <u>cash</u>).
825-10-15-5	No entity may elect the fair value option for any of the following financial assets and financial liabilities: a. An investment in a subsidiary that the entity is required to consolidate <u>consolidate</u> . b. An interest in a variable interest entity (VIE) that the entity is required to consolidate <u>consolidate</u> . c. Employers' and plans' obligations (or assets representing net overfunded positions) for pension benefits, other postretirement benefits (including health care and life insurance benefits), postemployment benefits, employee stock option and stock purchase plans, and other forms of deferred compensation arrangements, as defined in Topics 420; 710; 712; 715; 718; and 960.

	d. Financial assets and financial liabilities recognized under leases as defined in Subtopic 840-10<u>840-10</u>. (This exception does not apply to a guarantee of a third-party lease obligation or a contingent obligation arising from a cancelled lease.) e. Deposit liabilities, withdrawable on demand, of banks, savings and loan associations, credit unions, and other similar depository institutions<u>institutions</u>. f. Financial instruments that are, in whole or in part, classified by the issuer as a component of shareholder's<u>shareholders'</u> equity (including temporary equity) (for example, a convertible debt instrument with the scope of the Cash Conversion Subsections of Subtopic 470-20 or a convertible debt security with a noncontingent beneficial conversion feature).
840-30-30-2	If the portion of the minimum lease payments representing executory costs (including profit thereon) is not determinable from the provisions of the capital lease, an estimate of the amount shall be made. The discount rate to be used in determining the present value of the minimum lease payments shall be that prescribed for the lessee in the minimum-lease-payments criterion in paragraph 840-10-25-1(d) <u>840-10-25-31</u> .
840-40-35-1	Any profit or loss on the sale deferred under paragraph 840-10-25-3 <u>840-40-25-3</u> shall be amortized as follows:
926-20-35-10	The following paragraph and paragraph 926-20-35-5 <u>address</u> 926-20-35-5 <u>address</u>
926-20-55-5	This Example provides an illustration of the individual-film-forecast method of amortization for a film where estimates are revised subsequent to the initial year of release in <u>(in</u> accordance with paragraph 926-20-35-3).
926-20-55-6(b)(2)	Year 2: \$90,000 (note <u>Note</u> : not the remaining ultimate revenue starting from this year).
940	Renamed Topic: 940 Financial Services— Broker <u>Brokers</u> and Dealers
942-505-50-1(c)(1)	The entity's required and actual ratios and amounts of Tier 1 leverage, Tier 1 risk based <u>risk-based</u> , and total risk-based <u>risk-based</u> capital, (for savings institutions) tangible capital, and (for certain banks and bank holding companies) Tier 3 capital for market risk
946-320-35-12	Income on step bonds should be recognized using the {removed glossary link} interest method <u>interest method</u> {removed glossary link} (see paragraph 835-30-35-2).
962-325-35-7	See paragraphs 944-20-05-5 through 5-7 <u>7</u> for a discussion of the purpose, types, and a general characterization of insurance transactions.

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

100504_PropASU_1840-100 - Contingencies (Topic 450); Proposed ASU Contingencies Topic 450 Disclosure of Certain Loss Contingencies.pdf	Deprecated wrapper and PDF following the removal of the Loss Contingencies project from the FASB Board's agenda in July 2012.
Proposed ASU EITF100F - Health Care Entities (Topic 954); Proposed ASU Health Care Entities (Topic 954) Accounting for Legal Costs Associated with Medical Malpractice and Similar Claims by EITF.pdf	Deprecated wrapper and PDF following the removal of EITF Issue 10-F, Accounting for Legal Costs Associated with Medical Malpractice Claims from the FASB Board's agenda in November 2010.