

FASB Accounting Standards Codification®

Editorial and maintenance update 2016-19

Released: November 03, 2016

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
260-10-45-61A, 260-10-45-68B, 260-10-55-76A through 55-76D	Non-visual change in sfrag data: FSP EITF03-06-1 FSP EITF03-6-1
350-20-55-10	>> Example 1: Impairment Test when either<u>When Either</u> a Taxable or Nontaxable Transaction Is Feasible
350-20-55-17	>> Example 2: Impairment Test when either<u>When Either</u> a Taxable or Nontaxable Transaction Is Feasible
718-10-25-18	However, if the amount that is withheld <u>withheld</u> , or may be withheld <u>withheld</u> at the employee's discretion, is in excess of the maximum statutory tax rates in the employees' applicable jurisdictions, the entire award shall be classified and accounted for as a liability.

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

N/A	N/A
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