

FASB Accounting Standards Codification™

Editorial and maintenance update 2010-19

Released: August 30, 2010

Editorial and other corrections that affect versioning of Sections for archive purposes:

Paragraph	Deleted/Amended/Added
310-10-50-15	Correction to the xml tags. Remove superfluous "LINUM" tags from subparagraphs 50-15(c)(1) through 50-15(c)(3).
310-20-25-17	Credit card origination costs shall be netted against the related credit card fee, if any. Significance for this purpose shall be evaluated based on the amount of the fee relative to the related costs. In situations where a significant fee is charged, the privilege period is the period that the fee entitles the cardholder to use the credit card. If there is no significant fee, the privilege period shall be one year. Significance for this purpose shall be evaluated based on the amount of the fee relative to the related costs.
715-20-50-5	Fix broken link in subparagraph 50-5(p); Subparagraph not used [should link to the Notice to Constituents] .
815-30-55-82	In the first table: 1) The heading on the fifth column, should read: "Foreign Currency Present Value" not "Functional Currency Present Value." 2) The first column, "Period," should be numbered 0 to 5 instead of 5 to 0.
845-10-05-1	The Nonmonetary Transactions Topic contains only the Overall Subtopic. This Subtopic includes the following six five Subsections:
860-10-55-42D	This implementation guidance addresses the application of paragraph (To Come) 860-10-40-5(c)(3)...
912-605-00	[Insert the word "General" in the title tag so that the subsection's title ("General") appears in the TOC and is displayed before the first paragraph in the section.]
942-310-00	[Insert the word "General" in the title tag so that the subsection's title ("General") appears in the TOC and is displayed before the first paragraph in the section.]
942-320-00	[Insert the word "General" in the title tag so that the subsection's title ("General") appears in the TOC and is displayed before the first paragraph in the section.]
958-30-30-5	> > > Split-Interest Agreements Other than <u>Than</u> Pooled Income Funds or Net-Income Unitrusts

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

Paragraph	Deleted/Amended/Added
Exposure Draft 1700-100—Disclosures about the Credit Quality of Financing Receivables and the Allowance for Credit Losses.	Deprecated, following the release of the corresponding final Accounting Standards Update.
Proposed Accounting Standards Update EITF090K—Presentation of Insurance Claims and Related Insurance Recoveries (Topic 954).	Deprecated, following the release of the corresponding final Accounting Standards Update.
Proposed Accounting Standards Update EITF090L—Measuring Charity Care for Disclosure (Topic 954).	Deprecated, following the release of the corresponding final Accounting Standards Update.
FAS 138 para 2 seq 20.GIF	Editorial corrections in table image (see paragraph 815-30-55-82 above).