

FASB Accounting Standards Codification®

Editorial and maintenance update 2016-13

Released: July 8, 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																								
310-10-35-44(h)	In pending content: Hedged portfolios of loans loans																								
310-40-55-1(b)	Use of zero coupon bonds in a troubled debt restructuring restructuring																								
740-10-50-15	a. Subparagraph superseded by Accounting Standards Update No. 2009-06 1. Subparagraph superseded by Accounting Standards Update No. 2009-06 2. Subparagraph superseded by Accounting Standards Update No. 2009-06 3. Subparagraph superseded by Accounting Standards Update No. 2009-06 4. Subparagraph superseded by Accounting Standards Update No. 2009-06																								
740-10-55-217	<table><tr><td>20X7</td><td>20X6</td><td>20X5</td></tr><tr><td colspan="3">(in thousands)</td></tr><tr><td>\$ 370,000</td><td><u>\$ 380,000.00</u></td><td><u>\$ 415,000</u></td></tr><tr><td>10,000</td><td>5,000</td><td>10,000</td></tr><tr><td>30,000</td><td>10,000</td><td>5,000</td></tr><tr><td>(60,000)</td><td>(20,000)</td><td>(30,000)</td></tr><tr><td>(40,000)</td><td>(5,000)</td><td>(20,000)</td></tr><tr><td><u>\$ 310,000</u></td><td><u>\$ 370,000</u></td><td><u>\$ 380,000</u></td></tr></table>	20X7	20X6	20X5	(in thousands)			\$ 370,000	<u>\$ 380,000.00</u>	<u>\$ 415,000</u>	10,000	5,000	10,000	30,000	10,000	5,000	(60,000)	(20,000)	(30,000)	(40,000)	(5,000)	(20,000)	<u>\$ 310,000</u>	<u>\$ 370,000</u>	<u>\$ 380,000</u>
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810-10-40-3A(a)	2. A conveyance of oil and gas mineral rights (for guidance on conveyances of oil and gas mineral rights and related transactions, see Subtopic 932-360 932-360) 3. A transfer of a good or service in a contract with a customer within the scope of Topic 606 606.																								
810-10-40-3A(b)	2. A conveyance of oil and gas mineral rights (for guidance on conveyances of oil and gas mineral rights and related transactions, see Subtopic 932-360 932-360) 3. A transfer of a good or service in a contract with a customer within the scope of Topic 606 606.																								
815-20-55-14	>>>> Determining Whether Risk Exposure Is Shared Within within a Portfolio																								
815-20-55-19	implementation of paragraph 815-20-25-15(i) In 815-20-25-15(i). In a contract that requires																								
815-20-55-54(h)	Determining whether a mirror-image call provision exists in application of the shortcut method method																								
815-20-55-196	There is no cap on the variable-rate variable-rate leg of the interest rate swap.																								
815-30-55-102	>>> Case A: Transactions to Occur Within within Two Months of End of Originally Specified Time Period																								
944-20-15-11	d. Whole-life contract contract , that is, insurance that may be kept in force for a person's entire life by paying one or more premiums																								

	e. Term life insurance insurance , that is, insurance that provides a benefit if the insured dies within the period specified in the contract.
944-30-40-1	> Contracts that That Are Substantially Changed
954-225-45-7(e)	In current and pending text: Items that are required to be reported in or reclassified from other comprehensive income, such as gains or losses, prior service costs or credits, and transition assets or obligations recognized in accordance with Topic 715 715 ; foreign currency translation adjustments adjustments ; and the effective portion of the gain or loss on derivative instruments designated and qualifying as cash flow hedging instruments.

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

N/A	N/A
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