

FASB Accounting Standards Codification®

Editorial and maintenance update 2021-05

Released: March 31, 2021

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

Paragraph	Deleted/Amended/Added
350-20-65-4	The pending content that links to this paragraph shall be effective prospectively for fiscal years beginning after December 15, 2019. Early adoption is permitted for both interim and annual financial statements that have not yet been issued or made available for issuance as of [date of issuance of final Update] March 30, 2021.

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

N/A	N/A
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