

FASB Accounting Standards Codification®

Editorial and maintenance update 2019-04

Released: May 2, 2019

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																																																	
280-10-50-40	> > > Information Aboutabout Products and Services																																																	
280-10-50-41	> > > Information Aboutabout Geographic Areas																																																	
280-10-50-42	> > > Information Aboutabout Major Customers																																																	
326-20-15-2(a)(5)	In pending content linked to transition paragraph 326-10-65-1 and in pending content linked to transition paragraph 326-20-65-2: Receivables that relate to repurchase agreements and securities lending agreements within the scope of Topic 860 860.																																																	
326-20-15-2(b)	In pending content linked to transition paragraph 326-10-65-1 and in pending content linked to transition paragraph 326-20-65-2: Net investments in leases recognized by a lessor in accordance with Topic 842 on leases leases.																																																	
326-20-30-5(b)	In pending content linked to transition paragraph 326-10-65-2: Premiums or discounts, including net deferred fees and costs, foreign exchange, and fair value hedge accounting adjustments adjustments																																																	
470-20-05-1A(b)	Cash Conversion Conversion.																																																	
740-270-55-11	> > Example 2: Accounting for Income Taxes Applicable to Ordinary Income (or Loss) at an Interim Date if an Ordinary Loss Is Anticipated for the Fiscal Year																																																	
740-270-55-49	<table><tr><th colspan="4">Ordinary Income</th><th colspan="3">Tax</th></tr><tr><th>Reporting Period</th><th>Reporting Period</th><th>Year-to-Date</th><th>Estimated Annual Effective Tax Rate</th><th>Year-to-Date</th><th>Less Previously Previously Provided</th><th>Reporting Period</th></tr><tr><td>First quarter</td><td>\$ 20,000</td><td>\$20,000</td><td>40%</td><td>\$ 8,000</td><td>\$ -</td><td>\$ 8,000</td></tr><tr><td>Second quarter</td><td>20,000</td><td>40,000</td><td>40%</td><td>16,000</td><td>8,000</td><td>8,000</td></tr><tr><td>Third quarter</td><td>20,000</td><td>60,000</td><td>38%</td><td>22,800</td><td>16,000</td><td>6,800</td></tr><tr><td>Fourth quarter</td><td>40,000</td><td>100,000</td><td>38%</td><td>38,000</td><td>22,800</td><td>15,200</td></tr><tr><td>Fiscal year</td><td><u>\$100,000</u></td><td></td><td></td><td></td><td></td><td><u>\$ 38,000</u></td></tr></table>	Ordinary Income				Tax			Reporting Period	Reporting Period	Year-to-Date	Estimated Annual Effective Tax Rate	Year-to-Date	Less Previously Previously Provided	Reporting Period	First quarter	\$ 20,000	\$20,000	40%	\$ 8,000	\$ -	\$ 8,000	Second quarter	20,000	40,000	40%	16,000	8,000	8,000	Third quarter	20,000	60,000	38%	22,800	16,000	6,800	Fourth quarter	40,000	100,000	38%	38,000	22,800	15,200	Fiscal year	<u>\$100,000</u>					<u>\$ 38,000</u>
Ordinary Income				Tax																																														
Reporting Period	Reporting Period	Year-to-Date	Estimated Annual Effective Tax Rate	Year-to-Date	Less Previously Previously Provided	Reporting Period																																												
First quarter	\$ 20,000	\$20,000	40%	\$ 8,000	\$ -	\$ 8,000																																												
Second quarter	20,000	40,000	40%	16,000	8,000	8,000																																												
Third quarter	20,000	60,000	38%	22,800	16,000	6,800																																												
Fourth quarter	40,000	100,000	38%	38,000	22,800	15,200																																												
Fiscal year	<u>\$100,000</u>					<u>\$ 38,000</u>																																												
805-30-50-4	> The Financial Effects of Adjustments thatThat Relate to Business Combinations thatThat Occurred in the Current or Previous Reporting Periods																																																	
805-50-50-1	In Subsection heading: Transactions Betweenbetween Entities Underunder Common Control																																																	

815-10-50-4EE(b)	In pending content linked to transition paragraph 815-20-65-5: The cumulative amount of fair value hedging adjustments to hedged assets and liabilities included in the carrying amount of the hedged assets and liabilities recognized in the statement of financial position<u>position</u>.	
815-10-50-4EE(c)	In pending content linked to transition paragraph 815-20-65-5: The line item in the statement of financial position that includes the hedged assets and liabilities<u>liabilities</u>.	
815-20-65-3(e)(5)(ii)	In pending content linked to transition paragraph 815-20-65-5: For hedging relationships that currently use the shortcut method to assess effectiveness, the quantitative method that would be used to perform assessments of effectiveness in accordance with paragraph 815-20-25-117A if the entity determines at a later date that use of the shortcut method was not or no longer is appropriate<u>appropriate</u>.	
830-20-25-2	Paragraphs 830-10-55-3 through 55-7 provide guidance on the determination of a reporting entity's functional currency. Paragraph 830-10-45-17 states that, if<u>that if</u> an entity's books of record are not maintained in its functional currency, remeasurement into the functional currency is required before translation into the reporting currency. That paragraph provides further guidance on remeasurement of books and records.	
958-605-25-11	Conditional promises to give, which depend on the occurrence of a specified future and uncertain event to bind the promisor, shall be recognized when the conditions on which they depend are substantially met, that is, when the<u>a</u> conditional promise becomes unconditional. Imposing a condition creates a barrier that must be overcome before the recipient of the transferred assets has an unconditional right to retain those promised assets. For example, a transfer of cash with a promise to contribute that cash if a like amount of new gifts are<u>is</u> raised from others within 30 days and a provision that the cash be returned if the gifts are not raised imposes<u>impose</u> a condition on which a promised gift depends. Pending Content: Transition Date: (P) June 16, 2018; (N) December 16, 2018 Transition Guidance: 958-10-65-2 Conditional promises to give, which contain donor-imposed conditions that represent a barrier that must be overcome as well as a right of release from obligation, shall be recognized when the condition or conditions on which they depend are substantially met, that is, when the<u>a</u> conditional promise becomes unconditional. Imposing a condition creates a barrier that must be overcome before the recipient is entitled to the assets promised. For example, a promise to contribute cash if a like amount of new gifts are<u>is</u> raised from others within 30 days and a provision that the cash will not be transferred if the gifts are not raised impose a condition on which entitlement to a promised gift depends.	
958-605-55-74	Debit: Equity transaction Credit: Credit: Asset or payable (a separate line item in its statement of activities) (paragraphs 958-605-45-1 through 45-2)	
985-350-00-1	No updates have been made to this subtopic <u>Subtopic</u> .	

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

N/A	N/A
-----	-----