

FASB Accounting Standards Codification®

Editorial and maintenance update 2026-06 (roll-off)

Released: July 2, 2026

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

The pending paragraphs listed in the following table were rolled off into current text.

Transition Paragraph	Roll-off Date	Pending Paragraph
323-740-65-2	6/14/2026	270-10-50-7 323-740-05-1 323-740-05-2 323-740-05-3 323-740-15-1 323-740-15-1A 323-740-15-2 323-740-15-3 323-740-25-1 323-740-25-1A 323-740-25-1B 323-740-25-1C 323-740-25-2 323-740-25-2A 323-740-25-3 323-740-25-4 323-740-25-5 323-740-25-6 323-740-30-1 323-740-30-2 323-740-35-1 323-740-35-2 323-740-35-3 323-740-35-4 323-740-35-5 323-740-35-6 323-740-45-1 323-740-45-3 323-740-50-1 323-740-50-1A 323-740-50-2 323-740-55-11 323-740-55-12 323-740-55-13 323-740-55-14 323-740-55-2 323-740-55-4 323-740-55-5 323-740-55-7 323-740-55-8 323-740-55-9 740-10-25-46 810-10-25-44B
350-60-65-1	6/14/2026	230-10-45-18 230-10-45-21A 230-10-45-27A 270-10-50-7 350-10-05-3 350-10-40-3 350-30-15-4 350-60-05-1 350-60-05-2

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805-60-65-1	6/30/2026	205-10-05-3 205-20-15-2 205-20-45-1D 205-20-55-82 350-10-05-1 350-10-05-3 350-10-05-3A 350-10-15-3 350-20-05-2 350-20-05-4A 350-20-15-2 350-20-15-4 350-20-25-1 350-20-35-41 350-20-35-63 350-20-50-4 350-20-50-7 350-30-05-1 350-30-05-2 350-30-15-3 350-30-25-2 350-30-25-4 350-30-25-5 350-30-35-17A 350-30-35-7 350-30-50-1 450-10-15-2A 718-10-15-8 730-10-15-4 730-10-25-1 740-10-05-8 740-10-30-4 805-10-05-1 805-10-15-1 805-10-15-4 805-20-15-2 805-50-15-4A 805-60-05-1 805-60-05-2 805-60-15-1 805-60-15-2 805-60-15-3 805-60-15-4 805-60-25-1 805-60-25-10 805-60-25-11 805-60-25-12 805-60-25-13 805-60-25-14 805-60-25-15 805-60-25-2 805-60-25-3 805-60-25-4

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820-10-65-13	6/15/2026	820-10-35-16D 820-10-35-36B 820-10-35-6B 820-10-50-6B 820-10-55-51 820-10-55-52 820-10-55-52A 820-10-55-90 940-820-30-1
848-10-65-1	6/30/2026	848-10-05-1 848-10-05-2 848-10-05-3 848-10-15-1 848-10-15-2 848-10-15-3 848-10-15-4 848-10-35-1 848-10-35-2 848-10-50-1 848-20-05-1 848-20-15-1 848-20-15-10 848-20-15-11 848-20-15-2

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The transition paragraphs listed in the following table were amended to reflect the end of the transition period.

Paragraph	Transition information replaced with the following text
323-740-65-2	Paragraph superseded on 07/02/2026 after the end of the transition period stated in Accounting Standards Update No. 2023-02, <i>Investments—Equity Method and Joint Ventures (Topic 323): Accounting for Investments in Tax Credit Structures Using the Proportional Amortization Method</i> .
350-60-65-1	Paragraph superseded on 07/02/2026 after the end of the transition period stated in Accounting Standards Update No. 2023-08, <i>Intangibles—Goodwill and Other—Crypto Assets (Subtopic 350-60): Accounting for and Disclosure of Crypto Assets</i> .
405-50-65-1	Paragraph superseded on 07/02/2026 after the end of the transition period stated in Accounting Standards Update No. 2022-04, <i>Liabilities—Supplier Finance Programs (Subtopic 405-50): Disclosure of Supplier Finance Program Obligations</i> .
805-60-65-1	Paragraph superseded on 07/02/2026 after the end of the transition period stated in Accounting Standards Update No. 2023-05, <i>Business Combinations—Joint Venture Formations (Subtopic 805-60): Recognition and Initial Measurement</i> .
820-10-65-13	Paragraph superseded on 07/02/2026 after the end of the transition period stated in Accounting Standards Update No. 2022-03, <i>Fair Value Measurement (Topic 820): Fair Value Measurement of Equity Securities Subject to Contractual Sale Restrictions</i> .
848-10-65-1	Paragraph superseded on 07/02/2026 after the end of the transition period stated in Accounting Standards Updates No. 2020-04, <i>Reference Rate Reform (Topic 848): Facilitation of the Effects of Reference Rate Reform on Financial Reporting</i> and No. 2022-06, <i>Reference Rate Reform (Topic 848): Deferral of the Sunset Date of Topic 848</i> .
848-10-65-2	Paragraph superseded on 07/02/2026 after the end of the transition period stated in Accounting Standards Updates No. 2021-01, <i>Reference Rate Reform (Topic 848): Scope</i> , and No. 2022-06, <i>Reference Rate Reform (Topic 848): Deferral of the Sunset Date of Topic 848</i> .
944-40-65-2	Paragraph superseded on 07/02/2026 after the end of the transition period stated in Accounting Standards Updates No. 2018-12, <i>Financial Services—Insurance (Topic 944): Targeted Improvements to the Accounting for Long-Duration Contracts</i> , No. 2019-09, <i>Financial Services—Insurance (Topic 944): Effective Date</i> , No. 2020-11, <i>Financial Services—Insurance (Topic 944): Effective Date and Early Application</i> , and No. 2022-05, <i>Financial Services—Insurance (Topic 944): Transition for Sold Contracts</i> .

The following paragraph headings were deleted upon rolling off into current text.

Paragraph	Deleted Paragraph Heading
323-740-65-2	> Transition Related to Accounting Standards Update No. 2023-02, <i>Investments—Equity Method and Joint Ventures (Topic 323)—Accounting for Investments in Tax Credit Structures Using the Proportional Amortization Method</i>
350-60-65-1	> Transition Related to Accounting Standards Update No. 2023-08, <i>Intangibles—Goodwill and Other—Crypto Assets (Subtopic 350-60): Accounting for and Disclosure of Crypto Assets</i>
405-50-65-1	> Transition Related to Accounting Standards Update No. 2022-04, <i>Liabilities—Supplier Finance Programs (Subtopic 405-50): Disclosure of Supplier Finance Program Obligations</i>
805-60-65-1	> Transition Related to Accounting Standards Update No. 2023-05, <i>Business Combinations—Joint Venture Formations (Subtopic 805-60): Recognition and Initial Measurement</i>
820-10-65-13	> Transition Related to Accounting Standards Update No. 2022-03, <i>Fair Value Measurement (Topic 820): Fair Value Measurement of Equity Securities Subject to Contractual Sale Restrictions</i>
848-10-65-1	> Transition Related to Accounting Standards Updates No. 2020-04, <i>Reference Rate Reform (Topic 848): Facilitation of the Effects of Reference Rate Reform on Financial Reporting</i> , and No. 2022-06, <i>Reference Rate Reform (Topic 848): Deferral of the Sunset Date of Topic 848</i>
848-10-65-2	> Transition Related to Accounting Standards Updates No. 2021-01, <i>Reference Rate Reform (Topic 848): Scope</i> , and No. 2022-06, <i>Reference Rate Reform (Topic 848): Deferral of the</i>

	Sunset Date of Topic 848
944-40-65-2	> Transition Related to Accounting Standards Updates No. 2018-12, <i>Financial Services—Insurance (Topic 944): Targeted Improvements to the Accounting for Long-Duration Contracts</i> , No. 2019-09, <i>Financial Services—Insurance (Topic 944): Effective Date</i> , No. 2020-11, <i>Financial Services—Insurance (Topic 944): Effective Date and Early Application</i> , and No. 2022-05, <i>Financial Services—Insurance (Topic 944): Transition for Sold Contracts</i>

The glossary terms listed in the following table were deprecated upon rolling off into current text.

Transition Paragraph	Roll-off Date	Glossary Term
944-40-65-2	6/14/2026	Block of New Insurance Contracts Lock-In Concept

Other corrections and maintenance items that affect versioning of Sections for archive purposes:

Paragraph	Deleted/Amended/Added
320-10-S99-2 323-740-00-1 820-10-00-1 848-10-00-1 848-20-00-1 848-30-00-1 848-40-00-1 848-50-00-1 940-820-30-1 944-20-00-1 944-30-00-1 944-40-00-1	Refreshed link paths to superseded paragraphs.
323-740-00-1	Removed glossary links to Income Taxes , Investor , Not-for-profit entity , and Public Business Entity .
848-10-00-1	Removed glossary link to Financial Statements Are Available to Be Issued .
944-40-00-1	Removed glossary link to Public Business Entity and Securities and Exchange Commission (SEC) Filer .

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

General Note on Subsection Accounting Alternative	Removed title change General Note from the following Sections: 350-20-05 350-20-15 350-20-35 350-20-40 350-20-45 350-20-50 350-20-55 805-20-15
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