

FASB Accounting Standards Codification®

Editorial and maintenance update 2015-18

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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
325-30-50-2	An investor shall disclose its accounting policy for life settlement contracts contracts , including the classification of cash receipts and cash disbursements <u>disbursements</u> , in the statement of cash flows.
440-10-50-3	leases that meet the conditions in the preceding paragraph <u>440-10-50-2</u>
460-10-55-16	>> Scope Guidance—Guarantees Outside<u>outside</u> the Scope of This Topic Entirely
715-20-55-16	>> Example 1: Disclosures About<u>about</u> Defined Benefit Pension and Other Postretirement Benefit Plans in the Annual Financial Statements of a Publicly Traded Entity
815-20-55-56	(See paragraphs 815-25-40-1(c) <u>815-25-40-1(c)</u> and 815-30-40-1(c) <u>815-30-40-1(c)</u> .)
825-10-50-8(a)	In current and pending content: (see Topics <u>740; 742; 745; 748; 710, 712, 715, 718, and 960</u>)
825-10-50-8(i)	In pending content: Equity instruments issued by the entity and classified in stockholders' equity in the statement of financial position (see Topic 505 <u>505</u>)
825-10-50-8(j)	In pending content linked to paragraph 962-10-65-1: Receive-variable, pay-fixed interest rate swaps for which the simplified hedge accounting approach is applied (see Topic 845 <u>815</u>)
960-30-45-2(b)	In current and pending content: Investment income (exclusive of a <u>(a)</u>).
960-205-55-1	Benefit improvements attributable to the Plan amendment effective July 1, 1981 (Note G), may not be fully guaranteed even though total benefit entitlements fall below the aforementioned ceilings. For example, none of the improvement would be guaranteed if the plan were to <u>be</u> terminated before July 1, 1982.
962-325-45-5(j)	In pending content linked to paragraph 962-10-65-2: Real estate <u>estate</u>
962-325-50-6(f)	In pending content linked to paragraph 962-10-65-2: Real estate <u>estate</u> .

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

N/A	N/A
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