

FASB Accounting Standards Codification®

Editorial and maintenance update 2022-05

Released: October 13, 2022

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
350-20-00-1	350-20-35-52 through <u>35-57</u>
848-10-05-2 848-10-15-3A 848-10-55-1 848-20-15-2 848-20-15-2A 848-20-15-3 848-20-15-4 848-20-15-5 848-20-35-1 848-20-35-5 848-30-15-1 848-30-25-7A 848-30-25-9 848-30-25-10 848-30-25-11 848-30-25-11A 848-30-25-11B 848-30-25-11C 848-40-25-2 848-40-25-8 848-50-35-1 848-50-35-19 848-50-35-19A 848-50-35-20 848-50-35-24	Transition Date: (P) January XX <u>7</u> , 2021; (N) January XX <u>7</u> , 2021
Active Use of the Property	Note: The following definition is Pending Content; see Transition Guidance in 842-10-65-1. <u>PENDING CONTENT</u> Transition Date: (P) December 16, 2018; (N) December 16, 2021 Transition Guidance: 842-10-65-1
Amortized Cost Basis	Note: The following definition is Pending Content; see Transition Guidance in 326-10-65-1. <u>PENDING CONTENT</u> Transition Date: (P) December 16, 2019; (N) December 16, 2022 Transition Guidance: 326-10-65-1
Auction Rate Notes	Note: The following definition is Pending Content; see Transition Guidance in 815-20-65-3. <u>PENDING CONTENT</u> Transition Date: (P) December 16, 2018; (N) December 16, 2020 Transition Guidance: 815-20-65-3
Bargain Purchase Option	Note: The following definition is Pending Content; see Transition Guidance in 842-10-

	65-1. <u>PENDING CONTENT</u> <u>Transition Date: (P) December 16, 2018; (N) December 16, 2021 Transition</u> <u>Guidance: 842-10-65-1</u>
Bargain Renewal Option	Note: The following definition is Pending Content; see Transition Guidance in 842 10- 65-1. <u>PENDING CONTENT</u> <u>Transition Date: (P) December 16, 2018; (N) December 16, 2021 Transition</u> <u>Guidance: 842-10-65-1</u>
Beneficial Conversion Feature	Note: The following definition is Pending Content; see Transition Guidance in 815 40- 65-1 <u>PENDING CONTENT</u> <u>Transition Date: (P) December 16, 2021; (N) December 16, 2023 Transition</u> <u>Guidance: 815-40-65-1</u>
Block of New Insurance Contracts	Note: The following definition is Pending Content; see Transition Guidance in 944 40- 65-2 <u>PENDING CONTENT</u> <u>Transition Date: (P) December 16, 2022; (N) December 16, 2024 Transition</u> <u>Guidance: 944-40-65-2</u>
Capital Lease	Note: The following definition is Pending Content; see Transition Guidance in 842 10- 65-1. <u>PENDING CONTENT</u> <u>Transition Date: (P) December 16, 2018; (N) December 16, 2021 Transition</u> <u>Guidance: 842-10-65-1</u>
Cash Balance Plan	Note: The following definition is Pending Content; see Transition Guidance in 105 10- 65-6. <u>PENDING CONTENT</u> <u>Transition Date: (P) December 16, 2020; (N) December 16, 2021 Transition</u> <u>Guidance: 105-10-65-6</u>
Cease-Use Date	Note: The following definition is Pending Content; see Transition Guidance in 842 10- 65-1. <u>PENDING CONTENT</u> <u>Transition Date: (P) December 16, 2018; (N) December 16, 2021 Transition</u> <u>Guidance: 842-10-65-1</u>
Class of Financing Receivable	Note: The following definition is Pending Content; see Transition Guidance in 326 10- 65-1 <u>PENDING CONTENT</u> <u>Transition Date: (P) December 16, 2019; (N) December 16, 2022 Transition</u> <u>Guidance: 326-10-65-1</u>
Collateral-Dependent Loan	Note: The following definition is Pending Content; see Transition Guidance in 326 10- 65-1 <u>PENDING CONTENT</u> <u>Transition Date: (P) December 16, 2019; (N) December 16, 2022 Transition</u> <u>Guidance: 326-10-65-1</u>
Commencement Date of the Lease (Commencement Date)	Note: The following definition is Pending Content; see Transition Guidance in 842 10- 65-1. <u>PENDING CONTENT</u> <u>Transition Date: (P) December 16, 2018; (N) December 16, 2021 Transition</u> <u>Guidance: 842-10-65-1</u>
Consideration in the Contract	Note: The following definition is Pending Content; see Transition Guidance in 842 10- 65-1. <u>PENDING CONTENT</u> <u>Transition Date: (P) December 16, 2018; (N) December 16, 2021 Transition</u> <u>Guidance: 842-10-65-1</u>
Construction Period Lease Payments	Note: The following definition is Pending Content; see Transition Guidance in 842 10- 65-1. <u>PENDING CONTENT</u> <u>Transition Date: (P) December 16, 2018; (N) December 16, 2021 Transition</u> <u>Guidance: 842-10-65-1</u>
Contingent Rentals	Note: The following definition is Pending Content; see Transition Guidance in 842 10- 65-1. <u>PENDING CONTENT</u> <u>Transition Date: (P) December 16, 2018; (N) December 16, 2021 Transition</u> <u>Guidance: 842-10-65-1</u>
Contractually Specified	Note: The following definition is Pending Content; see Transition Guidance in 815 20-

Component	65-3 <u>PENDING CONTENT</u> <u>Transition Date: (P) December 16, 2018; (N) December 16, 2020 Transition</u> <u>Guidance: 815-20-65-3</u>
Credit Quality Indicator	Note: The following definition is Pending Content; see Transition Guidance in 326-10-65-4 <u>PENDING CONTENT</u> <u>Transition Date: (P) December 16, 2019; (N) December 16, 2022 Transition</u> <u>Guidance: 326-10-65-1</u>
Credit Risk	Note: The following definition is Pending Content; see Transition Guidance in 815-20-65-3 <u>PENDING CONTENT</u> <u>Transition Date: (P) December 16, 2018; (N) December 16, 2020 Transition</u> <u>Guidance: 815-20-65-3</u>
Delayed Equity Investment	Note: The following definition is Pending Content; see Transition Guidance in 842-10-65-1 <u>PENDING CONTENT</u> <u>Transition Date: (P) December 16, 2018; (N) December 16, 2021 Transition</u> <u>Guidance: 842-10-65-1</u>
Diagnosis-Related Group	Note: The following definition is Pending Content; see Transition Guidance in 606-10-65-1 <u>PENDING CONTENT</u> <u>Transition Date: (P) December 16, 2017; (N) December 16, 2019 Transition</u> <u>Guidance: 606-10-65-1</u>
Direct Financing Lease	Note: The following definition is Pending Content; see Transition Guidance in 842-10-65-1 <u>PENDING CONTENT</u> <u>Transition Date: (P) December 16, 2018; (N) December 16, 2021 Transition</u> <u>Guidance: 842-10-65-1</u> Note: The following definition is Pending Content; see Transition Guidance in 842-10-65-5 <u>PENDING CONTENT</u> <u>Transition Date: (P) December 16, 2021; (N) December 16, 2021 Transition</u> <u>Guidance: 842-10-65-5</u>
Direct Financing Leases	Note: The following definition is Pending Content; see Transition Guidance in 842-10-65-1 <u>PENDING CONTENT</u> <u>Transition Date: (P) December 16, 2018; (N) December 16, 2021 Transition</u> <u>Guidance: 842-10-65-1</u>
Discount Rate for the Lease	Note: The following definition is Pending Content; see Transition Guidance in 842-10-65-1 <u>PENDING CONTENT</u> <u>Transition Date: (P) December 16, 2018; (N) December 16, 2021 Transition</u> <u>Guidance: 842-10-65-1</u>
Economic Life	Note: The following definition is Pending Content; see Transition Guidance in 842-10-65-1 <u>PENDING CONTENT</u> <u>Transition Date: (P) December 16, 2018; (N) December 16, 2021 Transition</u> <u>Guidance: 842-10-65-1</u>
Effective Date of the Modification	Note: The following definition is Pending Content; see Transition Guidance in 842-10-65-1 <u>PENDING CONTENT</u> <u>Transition Date: (P) December 16, 2018; (N) December 16, 2021 Transition</u> <u>Guidance: 842-10-65-1</u>
Effective Interest Rate	Note: The following definition is Pending Content; see Transition Guidance in 326-10-65-4 <u>PENDING CONTENT</u> <u>Transition Date: (P) December 16, 2019; (N) December 16, 2022 Transition</u> <u>Guidance: 326-10-65-1</u>
Estimated Economic Life	Note: The following definition is Pending Content; see Transition Guidance in 842-10-65-1 <u>PENDING CONTENT</u> <u>Transition Date: (P) December 16, 2018; (N) December 16, 2021 Transition</u> <u>Guidance: 842-10-65-1</u>

Fair Value of Leased Property	Note: The following definition is Pending Content; see Transition Guidance in 842-10-65-1. PENDING CONTENT Transition Date: (P) December 16, 2018; (N) December 16, 2021 Transition Guidance: 842-10-65-1
Fed Funds Effective Rate Overnight Index Swap Rate	Note: The following definition is Pending Content; see Transition Guidance in 815-20-65-4 PENDING CONTENT Transition Date: (P) December 16, 2018; (N) December 16, 2020 Transition Guidance: 815-20-65-4
Fed Funds Effective Swap Rate (or Overnight Index Swap Rate)	Note: The following definition is Pending Content; see Transition Guidance in 815-20-65-4 PENDING CONTENT Transition Date: (P) December 16, 2018; (N) December 16, 2020 Transition Guidance: 815-20-65-4
Film Group	Note: The following definition is Pending Content; see Transition Guidance in 926-20-65-2 PENDING CONTENT Transition Date: (P) December 16, 2019; (N) December 16, 2020 Transition Guidance: 926-20-65-2
Finance Lease	Note: The following definition is Pending Content; see Transition Guidance in 842-10-65-1. PENDING CONTENT Transition Date: (P) December 16, 2018; (N) December 16, 2021 Transition Guidance: 842-10-65-1
Guaranteed Minimum Income Benefit	Note: The following definition is Pending Content; see Transition Guidance in 944-40-65-2. PENDING CONTENT Transition Date: (P) December 16, 2022; (N) December 16, 2024 Transition Guidance: 944-40-65-2
Heat Supply (or Burn-Up) Contracts	Note: The following definition is Pending Content; see Transition Guidance in 842-10-65-1. PENDING CONTENT Transition Date: (P) December 16, 2018; (N) December 16, 2021 Transition Guidance: 842-10-65-1
Hedged Layer	Nonvisual change: Added IDs to links in glossary term.
Holding Gain or Loss	Note: The following definition is Pending Content; see Transition Guidance in 326-10-65-4 PENDING CONTENT Transition Date: (P) December 16, 2019; (N) December 16, 2022 Transition Guidance: 326-10-65-1
Hosting Arrangement	Note: The following definition is Pending Content; see Transition Guidance in 350-40-65-3 PENDING CONTENT Transition Date: (P) December 16, 2019; (N) December 16, 2020 Transition Guidance: 350-40-65-3
Incremental Borrowing Rate	Note: The following definition is Pending Content; see Transition Guidance in 842-10-65-1. PENDING CONTENT Transition Date: (P) December 16, 2018; (N) December 16, 2021 Transition Guidance: 842-10-65-1
Indirectly Related to the Leased Property	Note: The following definition is Pending Content; see Transition Guidance in 842-10-65-1. PENDING CONTENT Transition Date: (P) December 16, 2018; (N) December 16, 2021 Transition Guidance: 842-10-65-1
Initial Direct Costs	Note: The following definition is Pending Content; see Transition Guidance in 842-10-65-1. PENDING CONTENT Transition Date: (P) December 16, 2018; (N) December 16, 2021 Transition Guidance: 842-10-65-1
Initial Market	Note: The following definition is Pending Content; see Transition Guidance in 926-20-65-2 PENDING CONTENT

	Transition Date: (P) December 16, 2019; (N) December 16, 2020 Transition Guidance: 926-20-65-2
Interest Cost	Note: The following definition is Pending Content; see Transition Guidance in 842-10-65-1. PENDING CONTENT Transition Date: (P) December 16, 2018; (N) December 16, 2021 Transition Guidance: 842-10-65-1
Interest Rate Implicit in the Lease	Note: The following definition is Pending Content; see Transition Guidance in 842-10-65-1. PENDING CONTENT Transition Date: (P) December 16, 2018; (N) December 16, 2021 Transition Guidance: 842-10-65-1
Interest Rate Risk	Note: The following definition is Pending Content; see Transition Guidance in 815-20-65-3 PENDING CONTENT Transition Date: (P) December 16, 2018; (N) December 16, 2020 Transition Guidance: 815-20-65-3
Lease	Note: The following definition is Pending Content; see Transition Guidance in 842-10-65-1. PENDING CONTENT Transition Date: (P) December 16, 2018; (N) December 16, 2021 Transition Guidance: 842-10-65-1
Lease Incentive	Note: The following definition is Pending Content; see Transition Guidance in 842-10-65-1. PENDING CONTENT Transition Date: (P) December 16, 2018; (N) December 16, 2021 Transition Guidance: 842-10-65-1
Lease Liability	Note: The following definition is Pending Content; see Transition Guidance in 842-10-65-1. PENDING CONTENT Transition Date: (P) December 16, 2018; (N) December 16, 2021 Transition Guidance: 842-10-65-1
Lease Modification	Note: The following definition is Pending Content; see Transition Guidance in 842-10-65-1. PENDING CONTENT Transition Date: (P) December 16, 2018; (N) December 16, 2021 Transition Guidance: 842-10-65-1
Lease Payments	Note: The following definition is Pending Content; see Transition Guidance in 842-10-65-1. PENDING CONTENT Transition Date: (P) December 16, 2018; (N) December 16, 2021 Transition Guidance: 842-10-65-1
Lease Receivable	Note: The following definition is Pending Content; see Transition Guidance in 842-10-65-1. PENDING CONTENT Transition Date: (P) December 16, 2018; (N) December 16, 2021 Transition Guidance: 842-10-65-1
Lease Term	Note: The following definition is Pending Content; see Transition Guidance in 842-10-65-1. PENDING CONTENT Transition Date: (P) December 16, 2018; (N) December 16, 2021 Transition Guidance: 842-10-65-1
Lessee	Note: The following definition is Pending Content; see Transition Guidance in 842-10-65-1. PENDING CONTENT Transition Date: (P) December 16, 2018; (N) December 16, 2021 Transition Guidance: 842-10-65-1
Lessor	Note: The following definition is Pending Content; see Transition Guidance in 842-10-65-1. PENDING CONTENT Transition Date: (P) December 16, 2018; (N) December 16, 2021 Transition Guidance: 842-10-65-1
Leveraged Lease	Note: The following definition is Pending Content; see Transition Guidance in 842-10-65-1. PENDING CONTENT

	Transition Date: (P) December 16, 2018; (N) December 16, 2021 Transition Guidance: 842-10-65-1
LIBOR Swap Rate	Note: The following definition is Pending Content; see Transition Guidance in 815-20-65-4 PENDING CONTENT Transition Date: (P) December 16, 2018; (N) December 16, 2020 Transition Guidance: 815-20-65-4
Loan Commitment	Note: The following definition is Pending Content; see Transition Guidance in 326-10-65-4 PENDING CONTENT Transition Date: (P) December 16, 2019; (N) December 16, 2022 Transition Guidance: 326-10-65-1
Lock-In Concept	Note: The following definition is Pending Content; see Transition Guidance in 944-40-65-2 PENDING CONTENT Transition Date: (P) December 16, 2022; (N) December 16, 2024 Transition Guidance: 944-40-65-2
London Interbank Offered Rate (LIBOR) Swap Rate	Note: The following definition is Pending Content; see Transition Guidance in 815-20-65-4 PENDING CONTENT Transition Date: (P) December 16, 2018; (N) December 16, 2020 Transition Guidance: 815-20-65-4
London Interbank Offered Rate Swap Rate	Note: The following definition is Pending Content; see Transition Guidance in 815-20-65-4 PENDING CONTENT Transition Date: (P) December 16, 2018; (N) December 16, 2020 Transition Guidance: 815-20-65-4
Market Risk Benefit	Note: The following definition is Pending Content; see Transition Guidance in 944-40-65-2 PENDING CONTENT Transition Date: (P) December 16, 2022; (N) December 16, 2024 Transition Guidance: 944-40-65-2
Minimum Lease Payments	Note: The following definition is Pending Content; see Transition Guidance in 842-10-65-4 PENDING CONTENT Transition Date: (P) December 16, 2018; (N) December 16, 2021 Transition Guidance: 842-10-65-1
Minor	Note: The following definition is Pending Content; see Transition Guidance in 842-10-65-4 PENDING CONTENT Transition Date: (P) December 16, 2018; (N) December 16, 2021 Transition Guidance: 842-10-65-1
Net Investment in the Lease	Note: The following definition is Pending Content; see Transition Guidance in 842-10-65-4 PENDING CONTENT Transition Date: (P) December 16, 2018; (N) December 16, 2021 Transition Guidance: 842-10-65-1
Net Premiums	Note: The following definition is Pending Content; see Transition Guidance in 944-40-65-2 PENDING CONTENT Transition Date: (P) December 16, 2022; (N) December 16, 2024 Transition Guidance: 944-40-65-2
Noncancelable Lease Term	Note: The following definition is Pending Content; see Transition Guidance in 842-10-65-4 PENDING CONTENT Transition Date: (P) December 16, 2018; (N) December 16, 2021 Transition Guidance: 842-10-65-1
Normal Leaseback	Note: The following definition is Pending Content; see Transition Guidance in 842-10-65-4 PENDING CONTENT Transition Date: (P) December 16, 2018; (N) December 16, 2021 Transition Guidance: 842-10-65-1
Operating Lease	Note: The following definition is Pending Content; see Transition Guidance in 842-10-65-4

	<u>PENDING CONTENT</u> Transition Date: (P) December 16, 2018; (N) December 16, 2021 Transition Guidance: 842-10-65-1
Original Lessee	Note: The following definition is Pending Content; see Transition Guidance in 842-10-65-1. <u>PENDING CONTENT</u> Transition Date: (P) December 16, 2018; (N) December 16, 2021 Transition Guidance: 842-10-65-1
Penalty	Note: The following definition is Pending Content; see Transition Guidance in 842-10-65-1. <u>PENDING CONTENT</u> Transition Date: (P) December 16, 2018; (N) December 16, 2021 Transition Guidance: 842-10-65-1
Period of Use	Note: The following definition is Pending Content; see Transition Guidance in 842-10-65-1. <u>PENDING CONTENT</u> Transition Date: (P) December 16, 2018; (N) December 16, 2021 Transition Guidance: 842-10-65-1
Portfolio Segment	Note: The following definition is Pending Content; see Transition Guidance in 326-10-65-1 <u>PENDING CONTENT</u> Transition Date: (P) December 16, 2019; (N) December 16, 2022 Transition Guidance: 326-10-65-1
Prepaid Health Care Plan	Note: The following definition is Pending Content; see Transition Guidance in 606-10-65-1 <u>PENDING CONTENT</u> Transition Date: (P) December 16, 2017; (N) December 16, 2019 Transition Guidance: 606-10-65-1
Private Company	Note: The following definition is Pending Content; see Transition Guidance in 350-20-65-2 <u>PENDING CONTENT</u> Transition Date: (P) December 16, 2014; (N) December 16, 2014 Transition Guidance: 350-20-65-2
Probable (def 1)	Note: The following definition is Pending Content; see Transition Guidance in 842-10-65-1. <u>PENDING CONTENT</u> Transition Date: (P) December 16, 2018; (N) December 16, 2021 Transition Guidance: 842-10-65-1
Profit or Loss on Sale	Note: The following definition is Pending Content; see Transition Guidance in 842-10-65-1. <u>PENDING CONTENT</u> Transition Date: (P) December 16, 2018; (N) December 16, 2021 Transition Guidance: 842-10-65-1
Property Improvements or Integral Equipment	Note: The following definition is Pending Content; see Transition Guidance in 842-10-65-1. <u>PENDING CONTENT</u> Transition Date: (P) December 16, 2018; (N) December 16, 2021 Transition Guidance: 842-10-65-1
Purchased Financial Assets with Credit Deterioration	Note: The following definition is Pending Content; see Transition Guidance in 326-10-65-1 <u>PENDING CONTENT</u> Transition Date: (P) December 16, 2019; (N) December 16, 2022 Transition Guidance: 326-10-65-1
Rate Implicit in the Lease	Note: The following definition is Pending Content; see Transition Guidance in 842-10-65-1. <u>PENDING CONTENT</u> Transition Date: (P) December 16, 2018; (N) December 16, 2021 Transition Guidance: 842-10-65-1
Recorded Investment in the Receivable	Note: The following definition is Pending Content; see Transition Guidance in 326-10-65-1 <u>PENDING CONTENT</u> Transition Date: (P) December 16, 2019; (N) December 16, 2022 Transition Guidance: 326-10-65-1
Remeasurement Event	Note: The following definition is Pending Content; see Transition Guidance in 326-10-65-1

	PENDING CONTENT Transition Date: (P) December 16, 2019; (N) December 16, 2022 Transition Guidance: 326-10-65-1
Residual Value Guarantee	Note: The following definition is Pending Content; see Transition Guidance in 842-10-65-1. PENDING CONTENT Transition Date: (P) December 16, 2018; (N) December 16, 2021 Transition Guidance: 842-10-65-1
Right-of-Use Asset	Note: The following definition is Pending Content; see Transition Guidance in 842-10-65-1. PENDING CONTENT Transition Date: (P) December 16, 2018; (N) December 16, 2021 Transition Guidance: 842-10-65-1
Risk of Adverse Deviation	Note: The following definition is Pending Content; see Transition Guidance in 944-40-65-2. PENDING CONTENT Transition Date: (P) December 16, 2022; (N) December 16, 2024 Transition Guidance: 944-40-65-2
Sale-Leaseback Accounting	Note: The following definition is Pending Content; see Transition Guidance in 842-10-65-1. PENDING CONTENT Transition Date: (P) December 16, 2018; (N) December 16, 2021 Transition Guidance: 842-10-65-1
Sales-Type Lease	Note: The following definition is Pending Content; see Transition Guidance in 842-10-65-1. PENDING CONTENT Transition Date: (P) December 16, 2018; (N) December 16, 2021 Transition Guidance: 842-10-65-1 Note: The following definition is Pending Content; see Transition Guidance in 842-10-65-5. PENDING CONTENT Transition Date: (P) December 16, 2021; (N) December 16, 2021 Transition Guidance: 842-10-65-5
Secondary Markets	Note: The following definition is Pending Content; see Transition Guidance in 926-20-65-2. PENDING CONTENT Transition Date: (P) December 16, 2019; (N) December 16, 2020 Transition Guidance: 926-20-65-2
Secured Overnight Financing Rate (SOFR) Overnight Index Swap Rate	Note: The following definition is Pending Content; see Transition Guidance in 815-20-65-4 PENDING CONTENT Transition Date: (P) December 16, 2018; (N) December 16, 2020 Transition Guidance: 815-20-65-4
Securities Industry and Financial Markets Association (SIFMA) Municipal Swap Rate	Note: The following definition is Pending Content; see Transition Guidance in 815-20-65-3 PENDING CONTENT Transition Date: (P) December 16, 2018; (N) December 16, 2020 Transition Guidance: 815-20-65-3
Selling Profit or Selling Loss	Note: The following definition is Pending Content; see Transition Guidance in 842-10-65-1. PENDING CONTENT Transition Date: (P) December 16, 2018; (N) December 16, 2021 Transition Guidance: 842-10-65-1
Short-Term Lease	Note: The following definition is Pending Content; see Transition Guidance in 842-10-65-1. PENDING CONTENT Transition Date: (P) December 16, 2018; (N) December 16, 2021 Transition Guidance: 842-10-65-1
Significant Changes	Note: The following definition is Pending Content; see Transition Guidance in 926-20-65-2. PENDING CONTENT Transition Date: (P) December 16, 2019; (N) December 16, 2020 Transition Guidance: 926-20-65-2
Significant Changes to a Film	Note: The following definition is Pending Content; see Transition Guidance in 926-20-

	65-2. <u>PENDING CONTENT</u> Transition Date: (P) December 16, 2019; (N) December 16, 2020 Transition Guidance: 926-20-65-2
Standalone Price	Note: The following definition is Pending Content; see Transition Guidance in 842 10-65-1. <u>PENDING CONTENT</u> Transition Date: (P) December 16, 2018; (N) December 16, 2021 Transition Guidance: 842-10-65-1
Sublease	Note: The following definition is Pending Content; see Transition Guidance in 842 10-65-1. <u>PENDING CONTENT</u> Transition Date: (P) December 16, 2018; (N) December 16, 2021 Transition Guidance: 842-10-65-1
Substantially All	Note: The following definition is Pending Content; see Transition Guidance in 842 10-65-1. <u>PENDING CONTENT</u> Transition Date: (P) December 16, 2018; (N) December 16, 2021 Transition Guidance: 842-10-65-1
Underlying Asset	Note: The following definition is Pending Content; see Transition Guidance in 842 10-65-1. <u>PENDING CONTENT</u> Transition Date: (P) December 16, 2018; (N) December 16, 2021 Transition Guidance: 842-10-65-1
Unguaranteed Residual Asset	Note: The following definition is Pending Content; see Transition Guidance in 842 10-65-1. <u>PENDING CONTENT</u> Transition Date: (P) December 16, 2018; (N) December 16, 2021 Transition Guidance: 842-10-65-1
Variable Lease Payments	Note: The following definition is Pending Content; see Transition Guidance in 842 10-65-1. <u>PENDING CONTENT</u> Transition Date: (P) December 16, 2018; (N) December 16, 2021 Transition Guidance: 842-10-65-1
Wrap Lease Transaction	Note: The following definition is Pending Content; see Transition Guidance in 842 10-65-1. <u>PENDING CONTENT</u> Transition Date: (P) December 16, 2018; (N) December 16, 2021 Transition Guidance: 842-10-65-1

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

N/A	N/A
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