

FASB Accounting Standards Codification®

Editorial and maintenance update 2016-10(roll-off)

Released: June 23, 2016

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
310-40-65-2	06/15/2016	270-10-50-1 310-10-50-11 310-10-50-35 310-40-40-6 310-40-55-1 310-40-55-10A 360-10-50-4
740-10-65-3	06/15/2016	210-20-15-3 210-20-60-3 740-10-45-10A 740-10-45-10B 740-10-45-11 740-10-45-12 740-10-45-13
853-10-65-1	06/15/2016	840-10-15-9A 853-10-05-1 853-10-05-2 853-10-15-1 853-10-15-2 853-10-15-3 853-10-15-4 853-10-25-1 853-10-25-2
915-10-65-1	06/14/2016	230-10-05-3 230-10-60-5 275-10-05-2 275-10-50-1 275-10-50-2 275-10-50-2A 275-10-55-2 275-10-55-3A 275-10-55-3B 340-10-60-9 720-15-15-1 835-20-55-2 915-10-05-1 915-10-05-2 915-10-15-1 915-10-15-2 915-10-15-3 915-10-15-4 915-10-15-5 915-205-05-1 915-205-15-1 915-205-45-1 915-205-45-2 915-205-45-3 915-205-45-4 915-205-45-5 915-205-45-6 915-210-05-1

		915-210-15-1 915-210-45-1 915-215-05-1 915-215-15-1 915-215-45-1 915-215-45-2 915-215-45-3 915-225-05-1 915-225-15-1 915-225-45-1 915-230-05-1 915-230-15-1 915-230-45-1 915-235-05-1 915-235-15-1 915-235-50-1 915-235-50-2 915-340-05-1 915-340-15-1 915-340-25-1 915-340-35-1 915-340-35-2 915-605-05-1 915-605-15-1 915-605-25-1 915-810-05-1 915-810-15-1 915-810-35-1 915-810-35-2 980-10-15-6
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The transition paragraphs listed in the following table were amended to reflect the end of the transition period. Their Pending Content System parameter tags were also removed.

Paragraph	Transition information replaced with the following text
740-10-65-3	Paragraph superseded on 06/23/2016 after the end of the transition period stated in Accounting Standards Update No. 2013-11, <i>Income Taxes (Topic 740): Presentation of an Unrecognized Tax Benefit When a Net Operating Loss Carryforward, a Similar Tax Loss, or a Tax Credit Carryforward Exists</i> .
853-10-65-1	Paragraph superseded on 06/23/2016 after the end of the transition period stated in Accounting Standards Update No. 2014-05, <i>Service Concession Arrangements (Topic 853)</i> .
915-10-65-1	Paragraph superseded on 06/23/2016 after the end of the transition period stated in Accounting Standards Update No. 2014-10, <i>Development Stage Entities (Topic 915): Elimination of Certain Financial Reporting Requirements, Including an Amendment to Variable Interest Entities Guidance in Topic 810, Consolidation</i> .

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

Paragraph	Deleted Paragraph Heading
740-10-65-3	> Transition Related to Accounting Standards Update No. 2013-11, <i>Income Taxes (Topic 740): Presentation of an Unrecognized Tax Benefit When a Net Operating Loss Carryforward, a Similar Tax Loss, or a Tax Credit Carryforward Exists</i>
853-10-65-1	> Transition Related to Accounting Standards Update No. 2014-05, <i>Service Concession Arrangements (Topic 853)</i>
915-10-65-1	> Transition Related to Accounting Standards Update No. 2014-10, <i>Development Stage Entities (Topic 915): Elimination of Certain Financial Reporting Requirements, Including an Amendment to Variable Interest Entities Guidance in Topic 810, Consolidation</i>

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

Transition Paragraph	Roll-off Date	Glossary Term
N/A	N/A	N/A

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

Paragraph	Deleted/Amended/Added
340-10-65-2	Non-visual change: Removed Pending Content System parameter tags. (Because paragraph 340-10-65-3 includes a link to paragraph 340-10-65-2, paragraph 340-10-65-2 will be amended to reflect the end of its transition period when paragraph 340-10-65-3 is amended at the end of its transition period.)

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

N/A	N/A
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