

FASB Accounting Standards Codification®

Editorial and maintenance update 2017-10(roll-off)

Released: July 5, 2017

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
105-10-65-3	06/14/2017	310-10-35-2 310-10-35-4 310-10-35-5 310-10-35-6 310-10-35-7 310-10-35-12 310-10-35-13 310-10-35-14 310-10-35-16 310-10-35-20 310-10-35-31 310-10-35-32 310-10-35-33 310-10-35-37 325-40-55-1 470-30-25-1 470-30-35-4 470-30-35-4A 820-10-15-3 860-10-50-2 860-10-50-7 860-10-55-14 944-30-25-8
205-20-65-1	06/15/2017	205-10-05-3 205-10-05-3A 205-20-05-1 205-20-05-2 205-20-15-1 205-20-15-2 205-20-15-3 205-20-45-1 205-20-45-1A 205-20-45-1B 205-20-45-1C 205-20-45-1D 205-20-45-1E 205-20-45-1F 205-20-45-1G 205-20-45-2 205-20-45-3 205-20-45-3A 205-20-45-3B 205-20-45-3C 205-20-45-4 205-20-45-5 205-20-45-10 205-20-45-11 205-20-50-1 205-20-50-2 205-20-50-3 205-20-50-3A 205-20-50-4

	205-20-50-4A
	205-20-50-4B
	205-20-50-5
	205-20-50-5A
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		205-20-55-103
		230-10-45-24
		230-10-45-24A
		270-10-50-7
		280-10-55-7
		360-10-05-4
		360-10-05-5
		360-10-45-3
		360-10-45-5
		360-10-45-14
		360-10-45-15
		360-10-50-3
		360-10-50-3A
		360-10-55-18A
		505-60-45-1
		715-30-55-195
		715-30-55-196
		715-30-55-242
		715-30-55-248
		740-30-25-10
		740-270-45-7
		740-270-45-8
		958-225-55-7
		Disposal Group

225-20-65-1	06/14/2017	205-20-45-3A 220-10-45-7 220-10-55-7 220-10-55-8 220-10-55-9 225-10-05-1 225-10-05-4 225-20-05-1 225-20-15-2 225-20-45-1 225-20-45-2 225-20-45-3 225-20-45-4 225-20-45-5 225-20-45-6 225-20-45-7 225-20-45-8 225-20-45-9 225-20-45-10 225-20-45-11 225-20-45-12 225-20-45-13 225-20-45-14 225-20-45-15 225-20-45-16 225-20-50-1 225-20-50-2 225-20-50-3 225-20-50-4 225-20-55-2 225-20-55-3 225-20-55-4 225-20-60-1 225-20-60-2 225-20-60-3 225-30-45-1 225-30-50-1 230-10-45-24 250-10-50-6 260-10-45-3 260-10-45-18 260-10-45-20 260-10-55-38 260-10-55-39 260-10-55-44 260-10-55-45 260-10-55-47 260-10-55-48 260-10-55-49 260-10-55-50 260-10-55-51 260-10-55-52 270-10-05-2 270-10-45-11A 270-10-50-1 270-10-50-2 270-10-50-5 280-10-50-22 280-10-50-29 280-10-50-30 280-10-50-32 280-10-55-49 323-10-45-1 323-10-45-2 410-30-45-3 410-30-45-6 420-10-45-3 470-20-45-1
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		715-30-55-192
		740-10-30-22
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		740-270-05-4
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		740-270-30-8
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		740-270-55-38
		740-270-55-52
		810-10-50-1A
		815-30-35-44
		830-10-45-1
		830-10-45-19
		830-20-45-4
		830-20-45-5
		830-30-45-1
		830-30-45-21
		830-30-45-22
		852-10-45-9
		930-715-45-1
		942-740-25-1
		944-740-25-3
		944-805-45-3
		954-225-45-7
		958-205-55-12
		958-225-55-6
		958-225-55-7
		958-810-50-5
		980-20-40-4
		980-20-50-2
		980-20-55-4
		980-20-55-9
		980-20-55-13
		980-605-50-1
		Deferred Tax Expense (or Benefit)
		Income from Continuing Operations
		Infrequency of Occurrence

		Ordinary Income (or Loss) Unusual Nature
260-10-65-3	06/14/2017	260-10-50-3 260-10-55-16A 260-10-55-111 Dropdown
274-10-65-1	06/14/2017	274-10-55-11
718-10-65-3	06/14/2017	718-10-30-28 718-10-55-88
718-40-65-1	06/14/2017	718-40-25-2 718-40-25-14 718-40-30-2 718-40-30-4 718-40-30-5 718-40-40-2 718-40-45-7 718-40-50-1 718-40-55-4 718-740-25-6 718-740-45-5
815-10-65-7	02/06/2017	815-10-15-36A 815-10-15-45
860-10-65-5	06/15/2017	320-10-25-18 860-10-05-21A 860-10-05-21B 860-10-40-1 860-10-40-4A 860-10-40-4B 860-10-40-4C 860-10-40-4D 860-10-40-4E 860-10-40-5 860-10-40-5A 860-10-40-24 860-10-40-24A 860-10-40-25 860-10-40-42 860-10-40-43 860-10-40-44 860-10-40-45 860-10-40-46 860-10-40-47 860-10-55-17A 860-10-55-17B 860-10-55-17C 860-10-55-34 860-10-55-48 860-10-55-49 860-10-55-50 860-10-55-51 860-10-55-51A 860-10-55-51B 860-10-55-52 860-10-55-53 860-10-55-54 860-10-55-55 860-10-55-55A 860-10-55-56A 860-10-55-56B 860-20-50-4A 860-20-50-4B 860-20-50-4C 860-20-50-4D 860-20-55-108 860-30-25-6 860-30-50-7

		860-30-55-4 Repurchase Agreement Repurchase-to-Maturity Transaction
962-10-65-1	06/14/2017	815-10-15-68A 825-10-50-8 962-205-45-2 962-205-45-3 962-325-35-5 962-325-35-5A 962-325-35-6 962-325-35-9 962-325-35-12 962-325-45-5 962-325-50-3 962-325-50-4 962-325-50-6 965-20-45-1 965-20-45-2 965-325-35-1 965-325-35-6 965-325-35-8 965-325-35-9 965-325-45-2 965-325-50-2 965-325-50-3 965-325-55-3
962-10-65-2	06/14/2017	960-30-45-2 960-30-50-1 960-30-50-2 960-205-55-1 960-325-45-1 960-325-45-2 960-325-50-1 960-325-50-2 960-325-50-6 962-205-45-7 962-325-45-1 962-325-45-2 962-325-45-3 962-325-45-4 962-325-45-5 962-325-45-7 962-325-50-1 962-325-50-1A 962-325-50-6 962-325-50-7 962-325-50-9 962-325-55-16 962-325-55-17 965-20-45-3 965-205-55-4 965-205-55-6 965-205-55-8 965-325-45-2 965-325-50-1 965-325-50-1A 965-325-50-4 965-325-55-8
962-10-65-3	06/14/2017	960-325-35-4 960-325-50-4 960-325-50-5 962-325-35-1B 962-325-50-2A 962-325-50-2B 965-325-35-2A 965-325-50-1B 965-325-50-1C

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
105-10-65-3	Paragraph superseded on 07/05/2017 after the end of the transition period stated in Accounting Standards Update No. 2015-10, <i>Technical Corrections and Improvements</i> .
205-20-65-1	Paragraph superseded on 07/05/2017 after the end of the transition period stated in Accounting Standards Update No. 2014-08, <i>Presentation of Financial Statements (Topic 205) and Property, Plant, and Equipment (Topic 360): Reporting Discontinued Operations and Disclosures of Disposals of Components of an Entity</i> .
225-20-65-1	Paragraph superseded on 07/05/2017 after the end of the transition period stated in Accounting Standards Update No. 2015-01, <i>Income Statement—Extraordinary and Unusual Items (Subtopic 225-20): Simplifying Income Statement Presentation by Eliminating the Concept of Extraordinary Items</i> .
260-10-65-3	Paragraph superseded on 07/05/2017 after the end of the transition period stated in Accounting Standards Update No. 2015-06, <i>Earnings Per Share (Topic 260): Effects on Historical Earnings per Unit of Master Limited Partnership Dropdown Transactions</i> .
274-10-65-1	Paragraph superseded on 07/05/2017 after the end of the transition period stated in Accounting Standards Update No. 2015-10, <i>Technical Corrections and Improvements</i> .
718-10-65-3	Paragraph superseded on 07/05/2017 after the end of the transition period stated in Accounting Standards Update No. 2014-12, <i>Compensation—Stock Compensation (Topic 718): Accounting for Share-Based Payments When the Terms of an Award Provide That a Performance Target Could Be Achieved after the Requisite Service Period</i> .
718-40-65-1	Paragraph superseded on 07/05/2017 after the end of the transition period stated in Accounting Standards Update No. 2015-10, <i>Technical Corrections and Improvements</i> .
815-10-65-7	Paragraph superseded on 07/05/2017 after the end of the transition period stated in Accounting Standards Update No. 2015-13, <i>Derivatives and Hedging (Topic 815): Application of the Normal Purchases and Normal Sales Scope Exception to Certain Electricity Contracts within Nodal Energy Markets</i> .
860-10-65-5	Paragraph superseded on 07/05/2017 after the end of the transition period stated in Accounting Standards Update No. 2014-11, <i>Transfers and Servicing (Topic 860): Repurchase-to-Maturity Transactions, Repurchase Financings, and Disclosures</i> .
962-10-65-1	Paragraph superseded on 07/05/2017 after the end of the transition period stated in Accounting Standards Update No. 2015-12 (Part I), <i>Plan Accounting (Topics 962 and 965): Fully Benefit-Responsive Investment Contracts</i> .
962-10-65-2	Paragraph superseded on 07/05/2017 after the end of the transition period stated in Accounting Standards Update No. 2015-12 (Part II), <i>Plan Accounting (Topics 960, 962, and 965): Plan Investment Disclosures</i> .
962-10-65-3	Paragraph superseded on 07/05/2017 after the end of the transition period stated in Accounting Standards Update No. 2015-12 (Part III), <i>Plan Accounting (Topics 960, 962, and 965): Measurement Date Practical Expedient</i> .

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

Paragraph	Deleted Paragraph Heading
105-10-65-3	> Transition Related to Accounting Standards Update No. 2015-10, <i>Technical Corrections and Improvements</i>
205-20-65-1	> Transition Related to Accounting Standards Update No. 2014-08, <i>Presentation of Financial Statements (Topic 205) and Property, Plant, and Equipment (Topic 360): Reporting Discontinued Operations and Disclosures of Disposals of Components of an Entity</i>
225-20-65-1	> Transition Related to Accounting Standards Update No. 2015-01, <i>Income Statement—Extraordinary and Unusual Items (Subtopic 225-20): Simplifying Income Statement Presentation by Eliminating the Concept of Extraordinary Items</i>
260-10-65-3	> Transition Related to Accounting Standards Update No. 2015-06, <i>Earnings Per Share (Topic 260): Effects on Historical Earnings per Unit of Master Limited Partnership Dropdown Transactions</i>
274-10-65-1	> Transition Related to Accounting Standards Update No. 2015-10, <i>Technical Corrections and Improvements</i>
718-10-65-3	> Transition Related to Accounting Standards Update No. 2014-12, <i>Compensation—Stock Compensation (Topic 718): Accounting for Share-Based Payments When the Terms of an Award Provide That a Performance Target Could Be Achieved after the Requisite Service Period</i>
718-40-65-1	> Transition Related to Accounting Standards Update No. 2015-10, <i>Technical Corrections and Improvements</i>
815-10-65-7	> Transition Related to Accounting Standards Update No. 2015-13, <i>Derivatives and Hedging (Topic 815): Application of the Normal Purchases and Normal Sales Scope Exception to Certain Electricity Contracts within Nodal Energy Markets</i>

860-10-65-5	> Transition Related to Accounting Standards Update No. 2014-11, <i>Transfers and Servicing (Topic 860): Repurchase-to-Maturity Transactions, Repurchase Financings, and Disclosures</i>
962-10-65-1	> Transition Related to Accounting Standards Update No. 2015-12 (Part I), <i>Plan Accounting (Topics 962 and 965): Fully Benefit-Responsive Investment Contracts</i>
962-10-65-2	> Transition Related to Accounting Standards Update No. 2015-12 (Part II), <i>Plan Accounting (Topics 960, 962, and 965): Plan Investment Disclosures</i>
962-10-65-3	> Transition Related to Accounting Standards Update No. 2015-12 (Part III), <i>Plan Accounting (Topics 960, 962, and 965): Measurement Date Practical Expedient</i>

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

Transition Paragraph	Roll-off Date	Glossary Term
205-20-65-1	06/15/2017	Commodity Continuation of Activities Continuing Cash Flows Migration
225-20-65-1	06/14/2017	Extraordinary Items
962-10-65-1	06/14/2017	Benefit-Responsive Investment Contract

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

Paragraph	Deleted/Amended/Added
225-20-00-1	Note: Subtopic title changed by Accounting Standards Update No. 2015-01 on 07/05/2017 from <i>Extraordinary and Unusual Items</i> to <i>Unusual or Infrequently Occurring Items</i> .

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

General Note for title change - 225-20	Deprecated general note following Subtopic 225-20 title change.
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