

FASB Accounting Standards Codification®

Editorial and maintenance update 2011-08

Released: June 1, 2011

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			
325-40-35-4(b)(2)	The beneficial interest shall be written down to fair value with the resulting change being recognized in accordance with Section 320-10-25 <u>320-10-35</u> .			
405-20-50-1	In addition, see paragraph 860-30-50-2 <u>860-30-50-1A</u> for disclosure requirements			
410-30-30-19	For implementation guidance on the second criterion, see paragraph 410-20-55-6 <u>410-30-55-6</u> .			
715-20-50-1(d)(5)(iv)	For fair value measurements using significant observable <u>unobservable</u> inputs [two instances in Pending Content]			
715-30-15-6	Removed extra spaces between list items (a)(2)(ii) and (b).			
715-30-15-6(c)(4)	Subtopic 715-60 <u>715-60</u> .			
715-30-15-7(b)(4)	Subtopic 715-60 <u>715-60</u> .			
715-60-15-15(b)(4)	Subtopic 715-30 <u>715-30</u> .			
715-60-15-18(a)(4)	Subtopic 715-30 <u>715-30</u> .			
810-10-00-1	Amended Status table to remove glossary link from superseded glossary term:			
	{Removed glossary link} Qualifying Special-Purpose Entity {removed glossary link}	Superseded	Accounting Standards Update No. 2009-16	12/23/2009
815-20-25-104(e)(2)(iii)	Subparagraph not used <u>used</u> . [two instances]			
820-10-00-1	Amended Status table to consolidate multiple entries into single rows. Only affected rows are shown:			
	820-10-35-16E through 35-16G	Added	Accounting Standards Update No. 2009-05	08/26/2009
	820-10-35-16F	Added	Accounting Standards Update No. 2009-05	08/26/2009
	820-10-35-16G	Added	Accounting Standards Update No. 2009-05	08/26/2009
	820-10-55-65 through 55-76	Added	Accounting Standards Update No. 2009-05	08/26/2009
	820-10-55-66	Added	Accounting Standards Update No. 2009-05	08/26/2009
	820-10-55-67	Added	Accounting Standards Update No. 2009-05	08/26/2009
	820-10-55-68	Added	Accounting Standards Update No. 2009-05	08/26/2009
	820-10-55-69	Added	Accounting Standards Update No. 2009-05	08/26/2009
	820-10-55-70	Added	Accounting Standards Update No. 2009-05	08/26/2009
	820-10-55-71	Added	Accounting Standards Update No. 2009-05	08/26/2009
	820-10-55-72	Added	Accounting Standards Update No. 2009-05	08/26/2009
	820-10-55-73	Added	Accounting Standards Update No. 2009-05	08/26/2009
	820-10-55-74	Added	Accounting Standards Update No. 2009-05	08/26/2009
	820-10-55-75	Added	Accounting Standards Update No. 2009-05	08/26/2009
	820-10-55-76	Added	Accounting Standards Update No. 2009-05	08/26/2009
820-10-50-2C	Removed extra <linum> tags in list items (a) through (c).			

840-10-25-39B	<u>Maintenance deposits</u> paid by a lessee under an arrangement accounted for as a lease that are refunded only if the lessee performs specified maintenance activities shall be accounted for as a deposit asset.
860-10-40-17(c)(1A)	A call option to repurchase third-party beneficial interests at the price paid plus a stated return if the third-party holders of its beneficial interests are constrained from pledging or exchanging their beneficial interests due to that call option <u>option</u> .
860-10-40-17(c)(4)	Subparagraph superseded by Accounting Standards Update No. 2009-16 <u>2009-16</u> .
860-10-55-17	(for example, to-be-announced Government National Mortgage Association [GNMA] rolls rolls)
860-10-55-17A	The purpose of this implementation guidance is to illustrate the characteristics of the transaction and to prevent an inappropriate analogy to other financing transactions that are outside the scope of the guidance beginning in paragraph 860-10-40-42 <u>860-10-40-42</u> .
958-30-05-10	> Charitable Remainder Annuity Trusts and <u>Remainder</u> Unitrusts
958-325-35-10	Removed glossary link tags from “cost basis”. The glossary term “Cost Basis” was deprecated on 4/13/2010.
958-720-55-167	Added <figmeta> elements to table images.
958-720-55-169	Added <figmeta> elements to table images.
958-810-25-10	For related implementation guidance, see paragraphs 958-810-55-4A <u>958-810-55-7</u> through 55-16 and 958-840-55-1.

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

ASU2010-13, page 3	Re-released PDF and wrapper for special character encoding correction.
ASU2010-25, pages 1 and 3	Re-released PDF and wrapper to correct font color.
ASU2011-04, paragraph 1	Re-released PDF and wrapper for editorial correction: The Accounting Standards Codification is amended as described in paragraphs 2-116 <u>2-118</u> .
Maintenance Updates 2011 Maintenance Updates 2010 Maintenance Updates	Re-released wrapper tables to include Affected Glossary Terms columns.
Proposed Accounting Standards Update 1830-100—Fair Value Measurements and Disclosures (Topic 820)	Deprecated wrapper and PDF, following the release of the corresponding final Accounting Standards Update (ASU No. 2011-04).
310-10-55-EITFD-80.gif 810-10-55-90EITF97-2.gif	Released GIF files to correct image link errors.