

FASB Accounting Standards Codification®

Editorial and maintenance update 2015-12(roll-off)

Released: June 26, 2015

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
105-10-65-2	06/15/2015	815-40-15-8A 962-325-35-1A 965-20-45-1 965-205-55-4 965-205-55-6 965-320-25-1 965-320-35-1 965-320-40-1 965-320-50-1 965-325-35-1 965-325-35-1A 965-325-50-1 965-325-50-1A 965-325-55-1 965-360-35-2
220-10-65-3	06/15/2015	220-10-45-14A 220-10-45-17 220-10-45-17A 220-10-45-17B 220-10-45-18A 220-10-45-18B 220-10-55-15 220-10-55-15A 220-10-55-15B 220-10-55-15C 220-10-55-17A 220-10-55-17B 220-10-55-17C 220-10-55-17D 220-10-55-17E 220-10-55-17F 270-10-50-1
350-30-65-3	06/15/2015	350-30-35-17 350-30-35-17A 350-30-35-18 350-30-35-18A 350-30-35-18B 350-30-35-18C 350-30-35-18D 350-30-35-18E 350-30-35-18F 350-30-35-19 350-30-50-3A
360-20-65-2	06/15/2015	360-20-15-3 360-20-55-68 360-20-55-69 360-20-55-70 360-20-55-71 360-20-55-72 360-20-55-73 360-20-55-74

		360-20-55-75 360-20-55-76 360-20-55-77 810-10-40-3B
805-50-65-1	05/18/2015	805-50-05-1 805-50-05-2 805-50-05-6 805-50-05-7 805-50-05-8 805-50-05-9 805-50-15-7 805-50-15-8 805-50-15-9 805-50-15-10 805-50-15-11 805-50-25-3 805-50-25-4 805-50-25-5 805-50-25-6 805-50-25-7 805-50-25-8 805-50-25-9 805-50-30-10 805-50-30-11 805-50-30-12 805-50-35-2 805-50-50-5 805-50-50-6 Pushdown Accounting
926-20-65-1	06/14/2015	855-10-60-3 926-20-35-12 926-20-35-18 926-855-05-1 926-855-15-1 926-855-35-1
946-10-65-1	06/15/2015	810-10-25-15 946-10-05-2 946-10-05-3 946-10-05-6 946-10-15-1 946-10-15-2 946-10-15-3 946-10-15-4 946-10-15-5 946-10-15-6 946-10-50-1 946-10-50-2 946-10-55-1 946-10-55-2 946-10-55-3 946-10-55-4 946-10-55-5 946-10-55-6 946-10-55-7 946-10-55-8 946-10-55-9 946-10-55-10 946-10-55-11 946-10-55-12 946-10-55-13 946-10-55-14 946-10-55-15 946-10-55-16 946-10-55-17 946-10-55-18 946-10-55-19 946-10-55-20

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946-10-65-2	06/15/2015	230-10-15-4 323-10-15-4 323-10-25-7 323-10-45-4 340-10-60-15 810-10-15-10 810-10-15-12 810-10-25-15 810-10-65-2 820-10-15-4 946-10-05-1

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954-430-65-1	06/14/2015	954-430-25-1 954-430-25-1A 954-430-25-1B 954-430-35-4

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
105-10-65-2	Paragraph superseded on 06/26/2015 after the end of the transition period stated in Accounting Standards Update No. 2012-04, <i>Technical Corrections and Improvements</i> .
220-10-65-3	Paragraph superseded on 06/26/2015 after the end of the transition period stated in Accounting Standards Update No. 2013-02, <i>Comprehensive Income (Topic 220): Reporting of Amounts Reclassified Out of Accumulated Other Comprehensive Income</i> .
350-30-65-3	Paragraph superseded on 06/26/2015 after the end of the transition period stated in Accounting Standards Update No. 2012-02, <i>Intangibles—Goodwill and Other (Topic 350): Testing Indefinite-Lived Intangible Assets for Impairment</i> .
360-20-65-2	Paragraph superseded on 06/26/2015 after the end of the transition period stated in Accounting Standards Update No. 2011-10, <i>Property, Plant, and Equipment (Topic 360): Derecognition of in Substance Real Estate—a Scope Clarification</i> .
805-50-65-1	Paragraph superseded on 06/26/2015 after the end of the transition period stated in Accounting Standards Update No. 2014-17, <i>Business Combinations (Topic 805): Pushdown Accounting</i> .

926-20-65-1	Paragraph superseded on 06/26/2015 after the end of the transition period stated in Accounting Standards Update No. 2012-07, <i>Entertainment—Films (Topic 926): Accounting for Fair Value Information That Arises after the Measurement Date and Its Inclusion in the Impairment Analysis of Unamortized Film Costs</i> .
946-10-65-1	Paragraph superseded on 06/26/2015 after the end of the transition period stated in Accounting Standards Update No. 2013-08, <i>Financial Services—Investment Companies (Topic 946): Amendments to the Scope, Measurement, and Disclosure Requirements</i> .
946-10-65-2	Paragraph superseded on 06/26/2015 after the end of the transition period stated in Accounting Standards Update No. 2013-08, <i>Financial Services—Investment Companies (Topic 946): Amendments to the Scope, Measurement, and Disclosure Requirements</i> .
954-430-65-1	Paragraph superseded on 06/26/2015 after the end of the transition period stated in Accounting Standards Update No. 2012-01, <i>Health Care Entities (Topic 954): Continuing Care Retirement Communities—Refundable Advance Fees</i> .

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

Paragraph	Deleted Paragraph Heading
105-10-65-2	> Transition Related to Accounting Standards Update No. 2012-04, <i>Technical Corrections and Improvements</i>
220-10-65-3	> Transition Related to Accounting Standards Update No. 2013-02, <i>Comprehensive Income (Topic 220): Reporting of Amounts Reclassified Out of Accumulated Other Comprehensive Income</i>
350-30-65-3	> Transition Related to Accounting Standards Update No. 2012-02, <i>Intangibles—Goodwill and Other (Topic 350): Testing Indefinite-Lived Intangible Assets for Impairment</i>
360-20-65-2	> Transition Related to Accounting Standards Update No. 2011-10, <i>Property, Plant, and Equipment (Topic 360): Derecognition of in Substance Real Estate—a Scope Clarification</i>
805-50-65-1	> Transition Related to Accounting Standards Update No. 2014-17, <i>Business Combinations (Topic 805): Pushdown Accounting</i>
926-20-65-1	> Transition Related to Accounting Standards Update No. 2012-07, <i>Entertainment—Films (Topic 926): Accounting for Fair Value Information That Arises after the Measurement Date and Its Inclusion in the Impairment Analysis of Unamortized Film Costs</i>
946-10-65-1	> Transition Related to AICPA Statement of Position 07-1, <i>Financial Services—Investment Companies (Topic 946): Classification of the Scope of the Audit and Accounting Guide Investment Companies and Accounting by Parent Companies and Equity Method Investors for Investments in Investment Companies</i>
946-10-65-2	> Transition Related to Accounting Standards Update No. 2013-08, <i>Financial Services—Investment Companies (Topic 946): Amendments to the Scope, Measurement, and Disclosure Requirements</i>
946-810-55-1	> Implementation Guidance >> Investing for Tax Benefits
954-430-65-1	> Transition Related to Accounting Standards Update No. 2012-01, <i>Health Care Entities (Topic 954): Continuing Care Retirement Communities—Refundable Advance Fees</i>

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

Transition Paragraph	Roll-off Date	Glossary Term
946-10-65-2	06/15/2015	Investment Company

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

Paragraph	Deleted/Amended/Added
805-50-30-7	Amended Subsection title per Accounting Standards Update 2014-17: <u>New Basis of Accounting (Pushdown) Formation of a Master Limited Partnership</u>

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

General Note for title change - 805-50 Subsection	Deprecated general note for title change upon the effective date of Accounting Standards Update 2014-17.
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