

FASB Staff Issues for Comment Proposed GAAP Taxonomy Improvements for Proposed Update on Paid-in-Kind Dividends on Equity-Classified Preferred Stock

The Financial Accounting Standards Board ([FASB](#)) staff recently issued for comment proposed GAAP Taxonomy Improvements for the following proposed Accounting Standards Update:

- *Equity (Topic 505): Initial Measurement of Paid-in-Kind Dividends on Equity-Classified Preferred Stock* ([Release Notes](#))

The proposed Update was issued to provide authoritative guidance on how an issuer should initially measure paid-in-kind dividends on equity-classified preferred stock.

The comment period on the proposed GAAP Taxonomy Improvements for the proposed Update ends on October 27, 2025.

Interested parties may provide comments on the proposed GAAP Taxonomy Improvements by sending their comments to xbrled@fasb.org. Please include File Reference No. 2025-ED300, which is indicated on the cover of the Release Notes.