

**SUMMARY OF MAJOR CHANGES TO
DoD 7000.14-R, VOLUME 13, CHAPTER 4
“LIABILITIES”**

All changes are denoted by blue font

Substantive revisions are denoted by a * preceding the section,
paragraph, table, or figure that includes the revision

Hyperlinks are denoted by *underlined, bold, italic, blue font*

PARA	EXPLANATION OF CHANGE/REVISION	PURPOSE
All	Volume 13, Chapter 4, “Liabilities” has been deleted and combined with Chapter 3, “Assets, Liabilities, and Net Worth.”	Delete