



US GAAP Financial Reporting Taxonomy

Release Notes

Version 2018

This version of the Release Notes accompanies the formal release of the 2018 US GAAP Financial Reporting Taxonomy (Taxonomy) by the Financial Accounting Standards Board (FASB).

Financial Accounting Standards Board

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1 Summary

The Financial Accounting Foundation (FAF) and the Financial Accounting Standards Board (FASB) are responsible for the ongoing development and maintenance of the U.S. GAAP Financial Reporting Taxonomy (Taxonomy). As a part of the ongoing development and maintenance of the Taxonomy, the Development Taxonomy is available for comment throughout the year. Additionally, the FASB publishes an annual release of the Taxonomy to address new reporting requirements.

The 2018 Taxonomy is named “U.S. GAAP (2018-01-31)” on the FASB Taxonomy Online Review and Comment System (TORCS). The 2018 Taxonomy is released for public use pending final acceptance by the U.S. Securities and Exchange Commission (SEC), which is expected in early 2018.

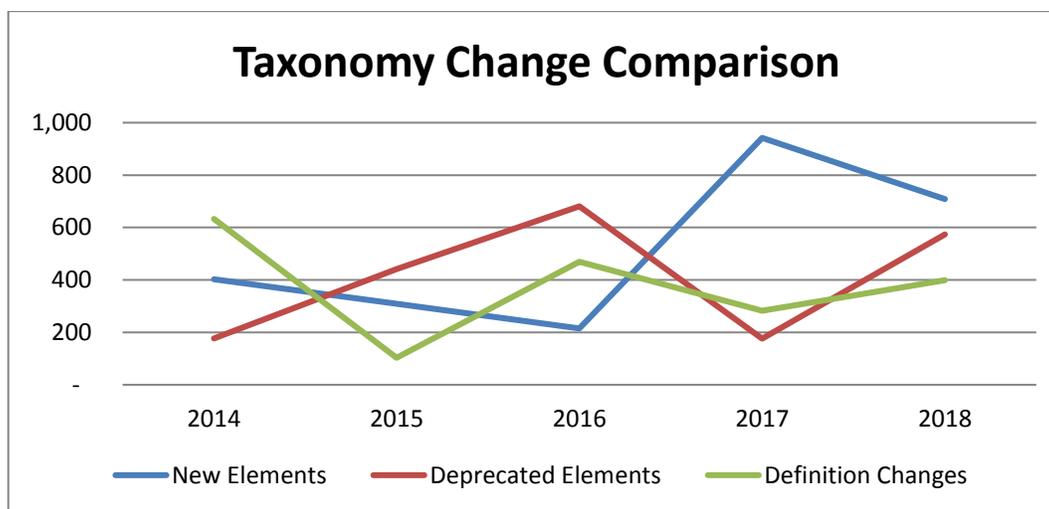
These release notes describe changes from the 2017 Taxonomy that were made to address required accounting standard changes; common reporting practices; projects designed to improve the utility of the Taxonomy; migration of certain elements from the Taxonomy to the SEC Reporting Taxonomy (SRT) for disclosures specifically required by the SEC; and recommendations from the industry resource groups. These projects are designed to reduce inconsistencies in application and enhance the intended use of the elements while minimizing the effect on instance documents prepared using prior versions of the Taxonomy and the effect on users and systems that consume these instance documents. In addition to these release notes detailing the changes, other information that may assist in use of the Taxonomy include the [Taxonomy Implementation Guides](#) available from the FASB website.

For those elements that were unchanged from the 2017 Taxonomy, the element names are identical so they do not adversely affect year-to-year comparability and so they facilitate conversion of filings to the final 2018 Taxonomy. However, a number of changes described in this document will need to be considered, including elements that have been added, elements deprecated from the 2017 Taxonomy, and elements that were moved from the Taxonomy to the [SEC Reporting Taxonomy](#) (SRT). Additionally, the final 2018 Taxonomy and the SRT will have different namespaces; therefore, preparers rolling filings forward to use the final 2018 Taxonomy and the SRT will have to update those filings for the new namespaces.

A complete list of all proposed changes from the 2017 Taxonomy, necessary to complete the 2018 Taxonomy, has been posted on the FASB [website](#) in a worksheet format. The [FASB Extension Taxonomy Change Application \(TC App\)](#), also available on the website, has been updated to include the 2018 Taxonomy. The TC App helps users quickly identify element changes in an existing XBRL extension taxonomy resulting from a new Taxonomy update.

2 Summary of Major Changes

The 2018 Taxonomy has been revised for changes in generally accepted accounting principles (GAAP); from work with the Insurance and Financial Services Industry Resource Groups; from Taxonomy Topical Projects; from the Reference Project; and for changes to move elements to a separate taxonomy, SRT, for elements that correspond to SEC financial statement and schedule disclosure requirements and SEC form instructions. There also are elements in the SRT whose underlying recognition and measurement are not specified by GAAP. These moves to the SRT are more fully described in these release notes.



In comparing updates from the last five years, changes for deprecating or adding elements in the 2014–2015 releases were minimized because the emphasis was on stability. The 2016 release included additional deprecations identified as part of the Taxonomy Simplification Project to remove unused or low-use elements. The 2017 release included new elements for FASB Accounting Standards Updates No. 2014-09, *Revenue from Contracts with Customers (Topic 606)*, and No. 2016-02, *Leases (Topic 842)*.

For the 2018 Taxonomy, stability continues to be a critical consideration with simplification efforts focused on Taxonomy Topical and Reference Projects. There are changes from FASB Accounting Standards Update (ASU) No. 2016-01, *Financial Instruments—Overall (Subtopic 825-10): Recognition and Measurement of Financial Assets and Financial Liabilities*, from improvement in the modeling of the income statement integrated with changes from ASU 2014-09, for the second phase of the project to improve modeling of the retirement benefits topic, and for the first phase of the projects to improve the fair value and cash flows topics. See [ASU Changes, Income Statement Remodeling](#) and [Taxonomy Topical Projects](#) for additional information. [Taxonomy Implementation Guides](#) for Financial Instruments—Debt Securities and the Taxonomy Topical Projects for Retirement Benefits Phase 2 and Fair Value Phase 1 were issued to assist with the changes.

Changes were made after the 2018 Taxonomy was issued for public comment in September of 2017. These were mainly for additional elements from ASUs, changes based on feedback received including movement of elements to and from the SRT, further refinement of the modeling for the income statement, and the Reference Project. Changes to the elements can be identified by the date of change contained in the Change Note (CN). See [ASU Changes, Income Statement Remodeling, SRT, and Change to ASC References](#) sections below for further details. Comments received during the comment period and throughout the year are evaluated for disposition and are generally addressed by:

- Updating the current Taxonomy:
 - Comments about items that are considered technical corrections, such as when an element is modeled incorrectly or when there is a requirement that is not provided for, are addressed in the current Taxonomy.
- Retaining for topical and other project reviews:
 - Comments about a topical area are combined and assessed in their entirety to lessen the effect to providers and consumers of the data. This offers better stability and less risk of unintended consequences of one-off changes. These comments will be considered as the topical areas are addressed, whether in the current or subsequent period.
- Archiving without change:
 - Comments may be archived without change if they are not deemed an error, not deemed an improvement to the Taxonomy, or are duplicative to another comment.
- Rejecting:
 - Comments may be rejected about items that are not substantive, such as misspellings in element names (see [FAQ](#) in the Taxonomy section on the FASB website).

2.1 ASU Changes

The following provides a list of 2017 and certain prior ASUs as of the release date and their effect on the 2018 Taxonomy:

| ASU | Changes |
|--|----------------|
| <i>Financial Instruments—Overall (Subtopic 825-10): Recognition and Measurement of Financial Assets and Financial Liabilities (ASU 2016-01)</i> | Included |
| <i>Revenue Recognition (Topic 605) and Derivatives and Hedging (Topic 815): Rescission of SEC Guidance Because of Accounting Standards Updates 2014-09 and 2014-16 Pursuant to Staff Announcements at the March 3, 2016 EITF Meeting (ASU 2016-11)</i> | Included |
| <i>Technical Corrections and Improvements (ASU 2016-19)</i> | Included |
| <i>Technical Corrections and Improvements to Topic 606, Revenue from Contracts with Customers (ASU 2016-20)</i> | Included |
| <i>Business Combinations (Topic 805): Clarifying the Definition of a Business (ASU 2017-01)</i> | Included |
| <i>Not-for-Profit Entities—Consolidation (Subtopic 958-810): Clarifying When a Not-for-Profit Entity That Is a General Partner or a Limited Partner Should Consolidate a For-Profit Limited Partnership or Similar Entity (ASU 2017-02)</i> | None |
| <i>Accounting Changes and Error Corrections (Topic 250) and Investments—Equity Method and Joint Ventures (Topic 323): Amendments to SEC Paragraphs Pursuant to Staff Announcements at the September 22, 2016 and November 17, 2016 EITF Meetings (ASU 2017-03)</i> | Included |
| <i>Intangibles—Goodwill and Other (Topic 350): Simplifying the Test for Goodwill Impairment (ASU 2017-04)</i> | Included |
| <i>Other Income—Gains and Losses from the Derecognition of Nonfinancial Assets (Subtopic 610-20): Clarifying the Scope of Asset Derecognition Guidance and Accounting for Partial Sales of Nonfinancial Assets (ASU 2017-05)</i> | Included |

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| ASU | Changes |
|--|----------------|
| <i>Plan Accounting: Defined Benefit Pension Plans (Topic 960), Defined Contribution Pension Plans (Topic 962), Health and Welfare Benefit Plans (Topic 965): Employee Benefit Plan Master Trust Reporting (ASU 2017-06)</i> | None |
| <i>Compensation—Retirement Benefits (Topic 715): Improving the Presentation of Net Periodic Pension Cost and Net Periodic Postretirement Benefit Cost (ASU 2017-07)</i> | Included |
| <i>Receivables—Nonrefundable Fees and Other Costs (Subtopic 310-20): Premium Amortization on Purchased Callable Debt Securities (ASU 2017-08)</i> | Included |
| <i>Compensation—Stock Compensation (Topic 718): Scope of Modification Accounting (ASU 2017-09)</i> | Included |
| <i>Service Concession Arrangements (Topic 853): Determining the Customer of the Operation Services (ASU 2017-10)</i> | Included |
| <i>Earnings Per Share (Topic 260); Distinguishing Liabilities from Equity (Topic 480); Derivatives and Hedging (Topic 815): (Part I) Accounting for Certain Financial Instruments with Down Round Features; (Part II) Replacement of the Indefinite Deferral for Mandatorily Redeemable Financial Instruments of Certain Nonpublic Entities and Certain Mandatorily Redeemable Noncontrolling Interests with a Scope Exception (ASU 2017-11)</i> | Included |
| <i>Derivatives and Hedging (Topic 815): Targeted Improvements to Accounting for Hedging Activities (ASU 2017-12)</i> | Included |
| <i>Revenue Recognition (Topic 605), Revenue from Contracts with Customers (Topic 606), Leases (Topic 840), and Leases (Topic 842): Amendments to SEC Paragraphs Pursuant to the Staff Announcement at the July 20, 2017 EITF Meeting and Rescission of Prior SEC Staff Announcements and Observer Comments (ASU 2017-13)</i> | Included |

| ASU | Changes |
|--|----------|
| <i>Income Statement—Reporting Comprehensive Income (Topic 220), Revenue Recognition (Topic 605), and Revenue from Contracts with Customers (Topic 606)</i> (ASU 2017-14) | Included |
| <i>Codification Improvements to Topic 995, U.S. Steamship Entities: Elimination of Topic 995</i> (ASU 2017-15) | Included |

Changes to the 2018 Taxonomy for four of the ASUs were made after the public comment period. The changes for these ASUs were announced on the FASB website. Additional detail on the changes may be found in the [appendixes](#) in a worksheet format. If other ASUs are approved shortly after the release of the 2018 Taxonomy with effective dates in 2018, the ASUs will be announced on the FASB website and made available for public comment through the Development Taxonomy.

2.2 Taxonomy Topical Projects

The Taxonomy Topical Project for retirement benefits continued to reduce inconsistencies and redundancies and provided a better structure to support improved data quality. This is the second phase of the project, which will cover multiple releases of the Taxonomy. This phase focused on evaluating elements related to plan assets for consistency and improved modeling. Future phases will include a review of common reporting practices. The second phase of the project resulted in thirty-eight (38) new elements; twenty-four (24) documentation label changes; twenty-nine (29) standard, period start, period end, or total label changes; eighty-three (83) reference changes; and twenty (20) element deprecations.

The Taxonomy Topical Project for fair value was initiated with a focus on disclosures related to measurement inputs and valuation techniques. The structure for these disclosures changed to dimensional modeling to accommodate variability in reporting. The inputs are modeled with a decimalItemType to provide flexibility for various types of units. This project will cover multiple releases of the Taxonomy. The first phase of the project resulted in one hundred seventy-five (175) new elements; five (5) standard, period start, period end, or total label changes; and fifty-two (52) element deprecations.

Reference changes for two hundred and fifty-nine (259) elements were made from a review as part of the first phase of the Taxonomy Topical Project for Cash Flows to assist with selection of elements intended to be used for the statement of cash flows. This included adding references to elements for the appropriate paragraphs for operating, investing, and financing activities. In addition, seven (7) documentation label changes; fifteen (15) standard, period start, period end, or total label changes; and one (1) deprecation were made as part of the review. This project will continue over multiple releases of the Taxonomy.

The changes to the 2018 Taxonomy for the topical projects can be found by searching the source name part (cn-part:SourceName) for Retirement Benefits, Fair Value, and Cash Flows as discussed in further detail in the section called [Summary of Structural Changes to the Taxonomy](#).

See the FASB website for [Current Taxonomy Projects](#).

2.3 Industry-Related Changes

Insurance Industry Resource Group

Recommendations from the Insurance Industry Resource Group included a post-implementation review of elements used for the disclosures for short-duration insurance contracts resulting from ASU No. 2015-09, *Financial Services—Insurance (Topic 944): Disclosures about Short-Duration Contracts*. Additional elements were added to accommodate reporting requirements.

Financial Services Industry Resource Group

Recommendations from the Financial Services Industry Resource Group were incorporated into the remodeling of the structure and elements needed for fair value disclosure requirements and for the modeling related to ASU 2016-01.

2.4 Income Statement Remodeling

In conjunction with changes to the 2018 Taxonomy for ASU 2014-09, revenue and related cost elements on the income statement were remodeled on the basis of stakeholder feedback to improve the structure to eliminate inconsistent modeling and multiple ways of tagging and to reduce low-use elements and extensions. The area is remodeled with the intent to use dimensions for disaggregation only. The expectation is that the dimension “Products and Services [Axis]” will be used with the income statement elements for a complete disaggregation in which the values would sum to the report-wide total (default value) for the element. If there is no disaggregation of the total value, a dimension should not be used. Extensible list elements “Type of Revenue [Extensible List]” and “Type of Cost, Good or Service [Extensible List]” are provided to disclose information about the value for revenue and cost when they are not disaggregated.

Remodeling of this area resulted in the deprecation of line items for specific types of revenue and costs and the addition of members to be used with the “Products and Services [Axis]” or Type of Revenue [Extensible List]” and “Type of Cost, Good or Service [Extensible List]” to convey information about the type of revenue and costs reported. One hundred ten (110) elements were added and two hundred sixty-one (261) deprecated as part of remodeling this area.

2.5 Taxonomy Design Changes

2.5.1 Reference Roles

All references in the 2017 Taxonomy used the reference role “<http://www.xbrl.org/2003/role/presentationRef>” and did not distinguish between types of

references. In conjunction with the Reference Project and on the basis of stakeholder feedback, additional reference roles have been introduced in the 2018 Taxonomy. All reference roles are part of the XBRL specification as established by XBRL International, Inc. (XII), except for “<http://www.fasb.org/role/legacyRef>” that is used to distinguish references that have not been reviewed under the Reference Project guidelines and assigned a specific role and “<http://fasb.org/role/ref/otherTransitionRef>” that is used to distinguish references that are transitional and applicable to entities that apply nonpublic entity timing in adoption of amendments from ASUs.

Reference roles were assigned to references that were added or modified in the 2018 Taxonomy. References that were not reviewed for the 2018 Taxonomy will maintain the legacyRef role until they are evaluated. The reference roles and their description can be found in the table below:

| Reference Role | Description |
|---|--|
| http://www.xbrl.org/2003/role/presentationRef | Reference used in 2017 and prior taxonomies. |
| http://www.xbrl.org/2003/role/disclosureRef | Reference to documentation that details an explanation of the reporting requirements relating to the concept. |
| http://www.xbrl.org/2003/role/recommendedDisclosureRef | Reference to documentation that details an explanation of recommended disclosures relating to the concept. |
| http://www.xbrl.org/2003/role/exampleRef | Reference to documentation that illustrates by example the application of the concept that assists in determining appropriate usage. |
| http://www.xbrl.org/2009/role/commonPracticeRef | Reference for common practice disclosure relating to the concept. Enables reference to a related requirement. |
| http://www.fasb.org/role/legacyRef | Reference that has not been reviewed and assigned a specific role. |
| http://fasb.org/role/ref/otherTransitionRef | Reference that is transitional and applicable to entities that apply nonpublic entity timing in adoption of amendments from ASUs. |

2.5.2 Extensible Lists

Extensible List elements were introduced in the 2017 Taxonomy, and new Extensible List elements have been added to the 2018 Taxonomy. These elements use a custom datatype, `extensibleListItemType`, in which values reported are constrained and should correspond to elements named in a base or extension taxonomy. The Taxonomy Implementation Note (TIN) for these

elements has been updated for the 2018 Taxonomy to reflect XBRL specification activities by XII. The TIN for the 2018 Taxonomy reads as follows:

“Values reported using this element should be elements available in the taxonomies used, including the extension taxonomy. An example of how the pattern for the reported value would appear, but is not necessarily a logical value, is: "us-gaap:Assets us-gaap:Liabilities". The data type on this element will change for the 2019 Taxonomy to enumerationsItemType, pending the Extensible Enumerations 2.0 specification attaining Recommendation status. The tin-part:extensibleListDomain identifies the intended domain for this element and the domain's domain-member relationships are defined at <http://xbrl.fasb.org/us-gaap/2018/elts/us-gaap-eedm-def-2018-01-31.xml> to serve as guidance in reporting values using this element. When the datatype of the element changes, the element lookups will be included in validation of XBRL instances in the 2019 Taxonomy.”

There are elements in the 2018 Taxonomy that only appear in domain-member relationships in the definition linkbase for extensible list structure and values. These elements do not appear in presentation or calculation relationships.

2.5.3 Change Notes and Taxonomy Implementation Notes

Additional parts were added to the CN and TIN structures in the 2018 Taxonomy. The CN contains a new part called “DeprecationReplacement” for the possible replacement for a deprecated element. The possible replacement element has been removed from the “DeprecatedLabel” part. The TIN structure contains two new parts called “TinModificationDescription” and “extensibleListDomain.” The “TinModificationDescription” part is used when substantive changes have been made to TINs, and the “extensibleListDomain” is used to identify the element name of the intended domain for the extensible list element. These new parts provide better structure for validation and software development.

2.6 Taxonomy Disclosure Templates

Taxonomy Disclosure Templates have been made available to be used as part of the filer’s extension taxonomy based on examples in the [Taxonomy Implementation Guides](#). Currently, they have been created for the illustrations in the guides for Leases, Revenue from Contracts with Customers, Retirement Benefits, Financial Instruments—Debt Securities, and Fair Value Inputs. These templates can be found in the group series 842XXX for Leases, 60600X for Revenue from Contracts with Customers, 7301XX for Retirement Benefits, 3301XX for Investments-Debt and Equity Securities, and 8151XX for Fair Value Measures and Disclosures. The Taxonomy Implementation Guides and Taxonomy Disclosure Templates for Financial Instruments—Debt Securities and Fair Value Inputs are new for the 2018 Taxonomy.

The templates are modeled after the illustrations provided in the Taxonomy Implementation Guides so that when a filer’s disclosure closely matches one of the examples, the filer does not need to recreate the modeling in its extension taxonomy for the calculation and dimension relationships. Instead, the filer can reference the template in the Taxonomy. The template can be modified in extension taxonomies to more precisely match the filer’s disclosure, but the key benefit is that filers

do not have to recreate new disclosures from ASUs or other common disclosure requirements. This also should assist users of the data in establishing models on the basis of the templates.

The templates provide a more explicit model of a particular disclosure and another mechanism to illustrate the intent of the Taxonomy modeling that may not be readily evident by the structure in the Taxonomy.

2.7 Other

Elements that previously had a data type of `gyearItemType` were changed to `gyearListItemType` to allow for multiple values in a list. For example, “Open Tax Year” may have values such as “2008 2010 2011” instead of being limited to one value as a `gyearItemType`.

Elements that have a Boolean data type were reviewed to ensure [true false] was included in the label to help identify those elements for which the available value is restricted to either true or false.

2.8 SRT

The 2018 SRT contains elements moved from the 2017 Taxonomy and new elements added for improved modeling of reporting requirements. The SRT elements correspond to SEC financial statement and schedule disclosure requirements and to SEC form instructions in which the underlying recognition and measurement are not specified by GAAP. There also are elements whose underlying recognition and measurement are not specified by GAAP but that are elements used by GAAP filers. In particular, the SEC financial statement and schedule disclosure requirements and SEC form instructions are:

- the financial statement schedules required by SEC Rules 5-04 and 7-05 of Regulation S-X and prescribed by Article 12 of Regulation S-X,
- the condensed consolidating financial information for guarantors required by SEC Rule 3-10 of Regulation S-X, and
- the disclosures about oil-and-gas-producing activities required by Instruction 2 to Item 18 of SEC Form 20-F.

The SRT elements whose underlying recognition and measurement are not specified by GAAP include dimensional elements such as “Geographical [Axis]” and “Range [Axis].” On the basis of feedback during the public comment period, additional elements were moved from the 2017 Taxonomy to the SRT and elements were restored to the 2018 Taxonomy that had been moved to the SRT for the draft issued for public comment. All of the elements in the SRT continue to be available for use by GAAP filers but will have a different namespace than in the 2017 Taxonomy. Additional details about this new taxonomy and the elements moved can be found in the [SEC Reporting Taxonomy Release Notes](#). For additional discussion of the technical aspects of this change, see the [2018 Taxonomy Technical Guide](#).

3 Summary of Structural Changes to the Taxonomy

Documentation and visual cues at the element level are included in the 2018 Taxonomy to make identifying changes to the Taxonomy easier for preparers. In addition, the TC App is available on the Taxonomy portion of the FASB website. With the TC App, users can quickly identify element changes in an existing XBRL extension taxonomy resulting from the 2018 Taxonomy.

If a change in the 2018 Taxonomy is the result of an ASU, then the CN will identify the ASU and related changes. For example, the CN contains a source name part (cn-part:SourceName) for ASU 2016-01 as “Financial Instruments-Recognition and Measurement.” The changes for an ASU also can be found by the cn-part:Source_ASU_Number. For example, Update 2016-01 contains 2016-01 in this part. The CN source parts followed by the ASU they relate to for each ASU added to the 2018 Taxonomy are below:

- SourceName: Financial Instruments-Recognition and Measurement
Source_ASU_Number: 2016-01
Financial Instruments—Overall (Subtopic 825-10): Recognition and Measurement of Financial Assets and Financial Liabilities (ASU 2016-01)
- SourceName: Rescission of SEC Guidance for ASU 2014-09 and 2014-16
Source_ASU_Number: 2016-11
Revenue Recognition (Topic 605) and Derivatives and Hedging (Topic 815): Rescission of SEC Guidance Because of Accounting Standards Updates 2014-09 and 2014-16 Pursuant to Staff Announcements at the March 3, 2016 EITF Meeting (ASU 2016-11)
- SourceName: Technical Corrections
Source_ASU_Number: 2016-19
Technical Corrections and Improvements (ASU 2016-19)
- SourceName: Technical Corrections to ASU 2014-09
Source_ASU_Number: 2016-20
Technical Corrections and Improvements to Topic 606, Revenue from Contracts with Customers (ASU 2016-20)
- SourceName: Definition of Business
Source_ASU_Number: 2017-01
Business Combinations (Topic 805): Clarifying the Definition of a Business (ASU 2017-01)
- SourceName: Accounting Changes and Investments
Source_ASU_Number: 2017-03
Accounting Changes and Error Corrections (Topic 250) and Investments—Equity Method and Joint Ventures (Topic 323) Amendments to SEC Paragraphs Pursuant to Staff Announcements at the September 22, 2016 and November 17, 2016 EITF Meetings (ASU 2017-03)

- SourceName: Simplifying the Test for Goodwill
Source_ASU_Number: 2017-04
Intangibles—Goodwill and Other (Topic 350): Simplifying the Test for Goodwill Impairment (ASU 2017-04)
- SourceName: Partial Sales of Nonfinancial Assets
Source_ASU_Number: 2017-05
Other Income—Gains and Losses from the Derecognition of Nonfinancial Assets (Subtopic 610-20): Clarifying the Scope of Asset Derecognition Guidance and Accounting for Partial Sales of Nonfinancial Assets (ASU 2017-05)
- SourceName: Improving Net Periodic Benefit Cost
Source_ASU_Number: 2016-07
Compensation—Retirement Benefits (Topic 715): Improving the Presentation of Net Periodic Pension Cost and Net Periodic Postretirement Benefit Cost (ASU 2017-07)
- SourceName: Premium Amortization on Purchased Callable Debt Securities
Source_ASU_Number: 2017-08
Receivables—Nonrefundable Fees and Other Costs (Subtopic 310-20): Premium Amortization on Purchased Callable Debt Securities (ASU 2017-08)
- SourceName: Stock Compensation - Modification Accounting
Source_ASU_Number: 2017-09
Compensation—Stock Compensation (Topic 718): Scope of Modification Accounting (ASU 2017-09)
- SourceName: Service Concession Arrangements
Source_ASU_Number: 2017-10
Service Concession Arrangements (Topic 853): Determining the Customer of the Operation Services (ASU 2017-10)
- SourceName: Down Round
Source_ASU_Number: 2017-11
Earnings Per Share (Topic 260); Distinguishing Liabilities from Equity (Topic 480); Derivatives and Hedging (Topic 815): (Part I) Accounting for Certain Financial Instruments with Down Round Features; (Part II) Replacement of the Indefinite Deferral for Mandatorily Redeemable Financial Instruments of Certain Nonpublic Entities and Certain Mandatorily Redeemable Noncontrolling Interests with a Scope Exception (ASU 2017-11)
- SourceName: Hedging
Source_ASU_Number: 2017-12
Derivatives and Hedging (Topic 815): Targeted Improvements to Accounting for Hedging Activities (ASU 2017-12)

- SourceName: Leases SEC
Source_ASU_Number: 2017-13
Revenue Recognition (Topic 605), Revenue from Contracts with Customers (Topic 606), Leases (Topic 840), and Leases (Topic 842): Amendments to SEC Paragraphs Pursuant to the Staff Announcement at the July 20, 2017 EITF Meeting and Rescission of Prior SEC Staff Announcements and Observer Comments (ASU 2017-13)
- SourceName: Income Statement
Source_ASU_Number: 2017-14
Income Statement—Reporting Comprehensive Income (Topic 220), Revenue Recognition (Topic 605), and Revenue from Contracts with Customers (Topic 606) (ASU 2017-14)
- SourceName: Steamship
Source_ASU_Number: 2017-15
Codification Improvements to Topic 995, U.S. Steamship Entities: Elimination of Topic 995 (ASU 2017-15)

The changes for ASU 2016-01 are mainly included in presentation relationship group 330000. It is intended that these elements be used if adopting the related standard. Previous elements for prior requirements are maintained in a transition abstract for ASU 2016-01 (“ASU 2016-01 Transition [Abstract]”) for those entities that are applying nonpublic entity transition. The elements in the transition abstract contain language in the Taxonomy Implementation Notes to indicate appropriate use, such as “Element is transitional and intended to be used by entities that apply nonpublic entity timing in adoption of amendments from Accounting Standards Updates.”

Elements maintained for transition of ASU 2017-12 are included in presentation relationship group 805000 under “ASU 2017-12 Transition [Abstract].” These elements may continue to be needed until the adoption of the amendments in ASU 2017-12. If adopting the amendments in ASU 2017-12, the elements intended to be used contain language in the Taxonomy Implementation Notes such as “Element is intended to be used for early application of Accounting Standards Update 2017-12.”

Elements needed for adoption of the amendments in ASU 2014-09 are located in the presentation relationship groups for the statement of income and in 606000. It is intended that these elements be used if adopting the related standard. Previous elements for prior requirements are maintained in a transition abstract for ASU 2014-09 (“ASU 2014-09 Transition [Abstract]”) for those entities that are applying nonpublic entity transition. The elements in the transition abstract contain language in the Taxonomy Implementation Notes to indicate appropriate use, such as “Element is transitional and intended to be used by entities that apply nonpublic entity timing in adoption of amendments from Accounting Standards Updates.” See the section called [Income Statement Remodeling](#) for additional information on the remodeling of the income statement.

Elements maintained for transition of ASU No. 2016-18, *Statement of Cash Flows (Topic 230): Restricted Cash*, can be found in presentation relationship group 152201 under “ASU 2016-18

Transition [Abstract]” and contain language in the TIN “Element is intended to be used by entity applying nonpublic entity timing for adoption of Accounting Standards Update 2016-18.”

There may be two sources listed in the source name part (cn-part:SourceName) for some elements that had a change from an ASU or the Taxonomy Topical and Reference Projects, and from a maintenance update in the *FASB Accounting Standards Codification*[®] (ASC) to move guidance in Topic 225, Income Statement, to Topic 220, Income Statement—Reporting Comprehensive Income. The change in Topic numbers in the ASC resulted in updates to the reference part “Topic” for the 2018 Taxonomy, and the elements affected can be identified by “ASC Reorganization” in the source name of the CN.

Changes for the 2018 Taxonomy can be identified in TORCS through “Shared Searches.” After selecting an item from the “Shared Searches” and selecting “Highlight Matches” at the bottom of the screen, the filter highlights in pale yellow the relationship groups, presentation relationships, calculation relationships, and definition relationships that contain elements that are modified or added in the 2018 Taxonomy. As the user navigates through the Taxonomy, all changes are highlighted in bright yellow. Each element modified or added includes the date of change and type of change in the CN.

4 Modifications to the Taxonomy

See the separate Excel file for the [appendixes](#) that detail by element the modifications to the Taxonomy. The modifications are on separate tabs in the Excel file as follows:

- Appendix 1: Deprecated Items
- Appendix 2: Label Changes
- Appendix 3: Reference Changes
- Appendix 4: Definition Changes
- Appendix 5: New Elements
- Appendix 6: Data Type Changes
- Appendix 7: Taxonomy Implementation Note
- Appendix 8: Deleted Elements

The SRT elements are included in the appendixes and counts for the types of changes to the 2018 Taxonomy for each section below. The SRT elements are noted by the prefix “srt” in the separate Excel file for the [appendixes](#) and the [Excel file](#) for the 2018 Taxonomy.

4.1 Deprecated Items

Five hundred seventy-four (574) elements were deprecated. Deprecated elements remain in the Taxonomy for two annual updates to satisfy legacy and conversion requirements but should not be used in filings. Elements deprecated in updates older than two annual updates will be removed from the Taxonomy and are no longer available for use.

The information for the deprecation is shown in the CNs by part as follows:

- The Taxonomy Version contains the version of the Taxonomy in which the deprecation is applicable.
- The Change Date contains the year and month in which the deprecation was made.
- The Depreciated Date contains the date on which the element is deprecated. The date of deprecation is the date after which the element no longer should be used. This usually will align with the release date of the Taxonomy update.
- The Depreciated Label contains the reason for the deprecation.
- The Deprecation Replacement contains a possible replacement element or possible replacement elements, if applicable. Multiple replacement elements are separated by a space.
- The Element Depreciated contains the value of true to indicate it is a deprecation.
- The Modified Depreciated Label contains the value of true if the part for Depreciated Label has been modified.

The information for the Depreciated Date, Depreciated Label, and Deprecation Replacement will be in a CN separate from the other CN parts. Not all deprecated elements will have a new element that could be used in their place. Elements may be deprecated because of errors in their creation or infrequent use in practice or because the element was superseded by ASUs or other GAAP changes. In those cases, the deprecated element will have a Depreciated Label part; however, no Deprecation Replacement element will be indicated.

4.1.1 *Deprecated Element Types*

In addition to the CN, deprecated elements are included in a definition linkbase relationship to further assist preparers in identifying replacement elements. Deprecated elements no longer should be used after their date of deprecation, and filings should be updated and revised accordingly. The deprecated relationships used in the 2018 Taxonomy are as follows:

| Deprecated Relationship | Description |
|---|---|
| no relationship (Appendix 1) | No replacement elements exist. These deprecated items (two hundred fifty-seven (257)) have no ongoing relationship to active elements. |
| essence-alias | The essence-alias relationship is a one-to-one relationship in which a deprecated element has been eliminated because of redundancies. Any elements that have this relationship also have the dep-concept-deprecatedConcept relationship. All deprecated elements with an essence-alias relationship are included in the count of the dep-concept-deprecatedConcept relationship. |
| dep-aggregateConcept-deprecatedPartConcept (Appendix 1) | The dep-aggregateConcept-deprecatedPartConcept is a relationship in which multiple elements have been deprecated and replaced by a single, higher level, more encompassing concept. Ten (10) deprecated elements have this relationship. A concept that combines and replaces a distinct group of elements is an aggregate concept replacing the two elements, or part concepts. |

| Deprecated Relationship | Description |
|--|--|
| dep-concept-deprecatedConcept (Appendix 1) | The dep-concept-deprecatedConcept is a one-to-one relationship in which a deprecated element has been replaced by a similar concept. Ninety-four (94) deprecated elements have this relationship. For example, if an element with an “Instant” period type is replaced by an element with a “Duration” period type, the elements would have a dep-concept-deprecatedConcept relationship. |
| dep-dimensionallyQualifiedConcept-deprecatedConcept (Appendix 1) | The dep-dimensionallyQualifiedConcept-deprecatedConcept is a relationship in which a deprecated element has been replaced by a dimensional equivalent. The element that previously represented a single fact value is replaced by the interaction between a Line Item element and a dimensionally qualifying Member element. Two hundred ten (210) elements have this relationship. |
| dep-partConcept-deprecatedAggregateConcept (Appendix 1) | The dep-partConcept-deprecatedAggregateConcept is a relationship in which a deprecated element has been replaced by two or more elements representing greater disclosure detail. Two (2) elements have this relationship. |
| dep-mutuallyExclusiveConcept-deprecatedConcept (Appendix 1) | The dep-mutuallyExclusiveConcept-deprecatedConcept is a relationship in which a deprecated element has been replaced by two or more mutually exclusive concepts. For example, if an individual element could be used for either the current portion of a concept in a classified balance sheet or the aggregate of the current and noncurrent portion in an unclassified presentation, the element is replaced with elements specifically for classified balance sheets and with elements specifically for unclassified presentations. No elements have this relationship. |
| dep-concept-deprecatedConcept and dep-dimensionallyQualifiedConcept-deprecatedConcept (Appendix 1) | One (1) deprecated element has this relationship, which is a combination of two relationships previously defined. |

4.2 Change to Standard, Period Start, Period End, or Total Labels

The 2018 Taxonomy includes six hundred twenty-nine (629) elements including ninety-six (96) elements moved to the SRT that had their standard, period start, period end, or total labels modified to better identify the substance and intended application of the elements, which are listed in Appendix 2. None of the element names have been changed.

- The Standard label was modified for five hundred nineteen (519) elements.
- The Total label was added, removed, or modified for forty-six (46) elements.
- The Standard, Total, Period Start, or Period End label was added, removed, or modified for three (3) elements.
- The Standard and Total label were modified for forty-three (43) elements.
- The Period Start or Period End label was added, removed, or modified for eight (8) elements.
- The Standard, Period Start, or Period End label was added, removed, or modified for six (6) elements.
- The Total, Period Start, or Period End label was added, removed, or modified for one (1) element.

4.3 Change to ASC References

The 2018 Taxonomy includes additions, replacements, and removals to ASC references for one thousand eight hundred twenty-four (1,824) elements, including one hundred seventy-six (176) elements moved to the SRT. The elements with reference changes are listed in Appendix 3. Three hundred forty-three (343) reference changes were for the Taxonomy Topical Projects, three hundred and six (306) were for ASUs and three hundred eighty-eight (388) were associated with the ASC reorganization update.

A significant number of the changes resulted from a review of references under the Reference Project guidelines to support constituent feedback that the references are a better starting point in selecting elements for GAAP reporting requirements than navigating through a Taxonomy view. Additional reference changes and the addition of a new reference role were made after the 2018 Taxonomy was issued for the public comment period as part of this project to assist usability in element selection. A review of ASC paragraphs to ensure an element existed for each reporting requirement was undertaken and specific reference roles were assigned to new elements and modified references on existing elements. See the section called [Reference Roles](#) for additional information on the roles. This project is expected to continue over multiple releases of the Taxonomy and will entail a review of element references to evaluate appropriateness for element selection in meeting disclosure requirements. Elements that are related to common reporting practices will be evaluated to determine whether there is an appropriate paragraph to reference or if a topic reference may be assigned. Also, this project is expected to better support the topical search capabilities available in the Inline XBRL viewer on the SEC's website at <https://www.sec.gov>.

4.4 Change to Documentation Labels

The 2018 Taxonomy includes changes to three hundred ninety-nine (399) documentation labels (definitions), including updates for fifty-five (55) elements moved to the SRT. These changes are listed in Appendix 4 and were made to clarify the meaning of a concept, remove unnecessarily restrictive wording, correct inconsistencies between labels and definitions of individual elements, and incorporate new ASUs. If the modification to the definition substantively changed the meaning of the concept, the element was deprecated and a new element was created.

- One hundred sixty-nine (169) elements had definition changes as a result of ASUs.
- One hundred ninety-five (195) elements had definition changes as a result of public comments, industry resource group recommendations, and internal analyses.
- Thirty-five (35) elements had definition changes as a result of the Reference and Taxonomy Topical Projects.

4.5 New Elements

The 2018 Taxonomy includes seven hundred and nine (709) new elements, including seven (7) elements for the SRT. These elements which are listed in Appendix 5 were added as a result of ASUs,

the Taxonomy Topical Projects, the Reference Project, and comments from the public, industry group recommendations, and internal analyses. Three hundred ninety-three (393) elements were created as a result of ASUs and the income statement remodeling.

- Ninety-one (91) elements were created as a result of the public comments, industry resource group recommendations, and internal analyses.
- Two hundred twenty-five (225) elements were created as a result of the Taxonomy Topical and Reference Projects.

4.6 Change to Data Type

The 2018 Taxonomy includes a change in data type for twenty-two (22) elements, which are listed in Appendix 6. Twenty (20) of the elements were changed from a `gYearItemType` to `gYearListItemType` to allow multiple years as the value. The other two (2) were changed from a `stringItemType` to a `textBlockItemType`.

4.7 Taxonomy Implementation Note

The 2018 Taxonomy includes Taxonomy Implementation Notes for one thousand nine hundred sixty-eight (1,968) elements to assist with their intended use. One thousand and twenty-six (1,026) of these were added for the 2018 Taxonomy and can be found in Appendix 7.

4.8 Deleted 2015 Taxonomy Deprecated Elements

As a result of the EDGAR Release 17.2, the 2015 Taxonomy no longer is supported and 2015 deprecated elements do not appear in the 2018 Taxonomy as deprecated items or in deprecated relationships. Four hundred forty-one (441) elements deprecated with the 2015 Taxonomy were removed because they no longer are available for use. These elements can be identified in the 2018 Taxonomy by the “deprecated date label” with the value “2015-01-31” (see Appendix 8).

Note: See the separate Excel file for the [appendixes](#) for detail by element of the modifications to the Taxonomy.