

Proposed Accounting Standards Update — Targeted Transition Relief for Topic 326, Financial Instruments—Credit Losses

Amendments to the XBRL Taxonomy

The provisions of this Exposure Draft, if finalized as proposed, would require improvements to the U.S. GAAP Financial Reporting Taxonomy (Taxonomy) as indicated in the following table. We welcome comments on these proposed improvements to the Taxonomy through [Proposed Taxonomy Improvements](#) provided at www.fasb.org. After the FASB has completed its deliberations and issued a final Accounting Standards Update, the proposed improvements to the Taxonomy will be finalized as part of the annual release process.

I. New Elements

New Elements							
Element Name	Standard Label	Documentation	Data Type	Presentation Relationship Group	Balance Type	Period Type	Reference
FairValueOptionFinancialInstrumentMeasuredAtAmortizedCostCreditLoss	Fair Value Option, Financial Instrument Measured at Amortized Cost, Credit Loss [true false]	Indicates (true false) whether fair value option was irrevocably elected upon adoption of amendments in Accounting Standards Update 2019-XX for financial instrument within scope of Subtopic 326-20.	booleanItemType	195000, 250000, 290000	N/A	Instant	326-10-65-1(i)
AccountingStandardsUpdate2019XXMember	Accounting Standards Update 2019-XX [Member]	Accounting Standards Update 2019-XX Targeted Transition Relief for Topic 326, Financial Instruments—Credit Losses.	domainItemType	148600, 250000, 500000	N/A	Duration	326-10-65-2

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II. Depreciated Items

Depreciated Items						
Element Name	Standard Label	Documentation	Data Type	Period Type	Balance Type	Deprecation Label
N/A	N/A	N/A	N/A	N/A	N/A	N/A

III. Change in Standard, Period Start, Period End, or Total Label

						Change in Label	
						[Label Type]	
Element Name	Standard Label	Documentation	Data Type	Balance Type	Period Type	Current	Proposed
N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

IV. Change in Balance Type

						Change in Balance Type	
Element Name	Standard Label	Documentation	Data Type	Period Type	Current	Proposed	
N/A	N/A	N/A	N/A	N/A	N/A	N/A	

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V. Change in Reference

A. Additions

Element Name	Standard Label	Documentation	Data Type	Period Type	Reference Addition
N/A	N/A	N/A	N/A	N/A	N/A

B. Deletions

Element Name	Standard Label	Documentation	Data Type	Period Type	Reference Deleted
N/A	N/A	N/A	N/A	N/A	N/A

VI. Change in Period Type

Element Name	Standard Label	Documentation	Balance Type	Data Type	Change in Period Type	
					Current	Proposed
N/A	N/A	N/A	N/A	N/A	N/A	N/A

VII. Change in Data Type

Element Name	Standard Label	Documentation	Balance Type	Period Type	Change in Data Type	
					Current	Proposed
N/A	N/A	N/A	N/A	N/A	N/A	N/A

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VIII. Change in Documentation Label

Element Name	Standard Label	Balance Type	Data Type	Documentation Label	
				Current	Proposed
N/A	N/A	N/A	N/A	N/A	N/A

IX. Taxonomy Implementation Note

Element Name/Standard Label	Source	Source Name	Transition Option	Alternate Element for Periods Prior to Adoption	Alternate Element for Periods of and after Adoption	Note
N/A	N/A	N/A	N/A	N/A	N/A	N/A