

Proposed Accounting Standards Update—*Financial Services—Insurance (Topic 944): Effective Date*

Amendments to the XBRL Taxonomy

The provisions of this Exposure Draft, if finalized as proposed, would not require improvements to the current U.S. GAAP Financial Reporting Taxonomy (Taxonomy). Any stakeholders who believe that improvements to the Taxonomy are required should provide their comments and suggested improvements through [Proposed Taxonomy Improvements](#) provided at www.fasb.org. However, the provisions of this Exposure Draft may affect the timing of changes to references and deprecations in future Taxonomies.

I. New Elements

New Elements							
Element Name	Standard Label	Documentation	Data Type	Presentation Relationship Group	Balance Type	Period Type	Reference
N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

II. Deprecated Items

Deprecated 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

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IV. Change in Balance Type

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

V. Change in Reference

A. Additions

Element Name	Standard Label	Documentation	Data Type	Period Type	Reference Added
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

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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

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