

## 2020 Taxonomy Implementation Guides Now Available

In connection with the release of the 2020 Taxonomy Release, the Taxonomy staff has recently issued the following final 2020 *FASB Taxonomy Implementation Guides*, which are available on the FASB [website](#):

- [Accounting Changes](#)
- [Financing Receivable and Current Expected Credit Loss Disclosures](#)
- [Insurance—Long-Duration Contracts](#)
- [Leases under Topic 842](#)
- [Retirement Benefits—Phase 3](#)
- [Revenue from Contracts with Customers \(Including Statement Presentation of Revenue and Cost of Revenue\)](#).

The objective of the US GAAP Financial Reporting Taxonomy Implementation Guides is to provide preparers with additional insight and supplemental guidance for utilizing the Taxonomy as they create their XBRL documents.

In addition to the PDF version of these guides, inline format guides are in process and will be posted to the FASB website when they become available. Questions or comments on the guides should be emailed to [xbrlguide@fasb.org](mailto:xbrlguide@fasb.org).