



*US GAAP Financial Reporting Taxonomy*

# Release Notes

**Version 2020**

This version of the Release Notes accompanies the formal release of the 2020 US GAAP Financial Reporting Taxonomy (Taxonomy) by the Financial Accounting Standards Board (FASB).

---

Financial Accounting Standards Board

Notice: Authorized Uses Are Set Forth on the First Page of this Document/File.

© 2010-2020 Financial Accounting Foundation; © 2007-2010 XBRL US, Inc.; © 2020 XBRL US, Inc. All Rights Reserved.

## Notice

# Authorized Uses of this Document

© 2010-2020 Financial Accounting Foundation; © 2007-2010 XBRL US, Inc. ; © 2020 XBRL US, Inc. All Right Reserved.

To meet the mission requirements of the U.S. Securities and Exchange Commission (the “Commission”), the US GAAP Financial Reporting Taxonomy<sup>1</sup> (the “Taxonomy”) may be used by the public, royalty-free, in reporting financial statements under U.S. generally accepted accounting principles (“GAAP”), and may be incorporated without change, in whole or in part, in other works (the “Permitted Works”) that comment on, explain, or assist in the use or implementation of the Taxonomy. Permitted Works may be copied, published and distributed by its creator without restriction of any kind imposed hereby; provided, this Authorized Uses notice is included on the first page thereof. Under no circumstances may the Taxonomy, or any part of it, be modified in any way, such as by removing the copyright notice or references to the copyright holder, except as required to translate it into languages other than English or with the prior written consent of Financial Accounting Foundation (“FAF”).

Copyright in some of the content available in this Taxonomy belongs to third parties, including XBRL International, Inc. and XBRL US, Inc. (such third party content, “Third Party Documents”), and such content has been produced on this website (and in this Taxonomy) with the permission of the Third Party Documents copyright holders, including XBRL International, Inc. and XBRL US, Inc. Please check copyright notices on or in respect of individual Third Party Documents. With respect to XBRL International, Inc., their Third Party Documents may only be used in accordance with the terms and conditions of the XBRL International, Inc. Intellectual Property Policy located at <http://www.xbrl.org/Legal2/XBRL-IP-Policy-2007-02-20.pdf> (as the same may be amended from time to time). With respect to XBRL US, Inc., their Third Party Documents may only be used in accordance with the terms and conditions of the XBRL US, Inc. Intellectual Property Policy located at <https://xbrl.us/wp-content/uploads/2007/09/ip-policy.pdf> (as the same may be amended from time to time). The content located at such website, or in any other copyright notices for Third Party Document copyright holders is the sole property of such Third Party Document copyright holder(s) and is provided therein by such Third Party Document copyright holder(s), "as is" without warranty of any kind, either express or implied by FAF, and FAF has no responsibility for the content or obligations therein.

---

<sup>1</sup> This Taxonomy includes by import the SEC Reporting Taxonomy (the “SRT”). “Notice: Authorized Uses” for the SRT can be viewed at [http://xbrl.fasb.org/terms/SRT\\_TermsConditions.html](http://xbrl.fasb.org/terms/SRT_TermsConditions.html)

## WARRANTY DISCLAIMER

THE TAXONOMY, THE INFORMATION CONTAINED HEREIN, AND ALL INFORMATION PROVIDED AS PART OF THIS TAXONOMY AND ITS ASSOCIATED FILES ARE PROVIDED ON AN "AS-IS, WHERE-IS AND WITH ALL FAULTS" BASIS, AND THE FINANCIAL ACCOUNTING FOUNDATION, XBRL INTERNATIONAL, INC., AND ALL OTHER COPYRIGHT HOLDERS DISCLAIM ALL WARRANTIES, EXPRESS OR IMPLIED, INCLUDING BUT NOT LIMITED TO ANY WARRANTY OF MERCHANTABILITY, FITNESS FOR ANY PARTICULAR PURPOSE, OR TITLE; OR ANY WARRANTY THAT THE USE OF THE CONTENTS OF THE TAXONOMY OR ITS ASSOCIATED FILES WILL NOT INFRINGE ANY THIRD PARTY PATENTS, COPYRIGHTS, TRADEMARKS OR OTHER RIGHTS.

## LIMITATION OF LIABILITY

IN NO EVENT WILL THE FINANCIAL ACCOUNTING FOUNDATION, XBRL INTERNATIONAL, INC., OR ANY OTHER COPYRIGHT HOLDER BE LIABLE TO ANY USER OR ANY THIRD PARTY FOR THE COST OF PROCURING SUBSTITUTE GOODS OR SERVICES, LOST PROFITS, LOSS OF USE, LOSS OF DATA OR ANY DIRECT, INDIRECT, CONSEQUENTIAL, INCIDENTAL, PUNITIVE OR SPECIAL DAMAGES, WHETHER UNDER CONTRACT, TORT, WARRANTY OR OTHERWISE, ARISING IN ANY WAY OUT OF THE USE OF THIS TAXONOMY OR ITS ASSOCIATED FILES, OR THE PERFORMANCE OR IMPLEMENTATION OF THE CONTENTS THEREOF OF ANY TYPE WHATSOEVER, WHETHER OR NOT SUCH PARTY HAD ADVANCE NOTICE OF THE POSSIBILITY OF SUCH DAMAGES.

## Table of Contents

<b>1</b>	<b>SUMMARY</b> .....	<b>1</b>
<b>2</b>	<b>SUMMARY OF MAJOR IMPROVEMENTS</b> .....	<b>2</b>
2.1	ASU IMPROVEMENTS .....	4
2.2	EXTENSIBLE LISTS.....	5
2.3	TAXONOMY DISCLOSURE TEMPLATES.....	6
2.4	TAXONOMY TOPICAL PROJECTS .....	6
2.5	REFERENCE PROJECT .....	7
2.6	DQCRT TAXONOMY.....	8
2.7	OTHER .....	8
<b>3</b>	<b>TAXONOMY STRUCTURE TO IDENTIFY IMPROVEMENTS</b> .....	<b>8</b>
<b>4</b>	<b>MODIFICATIONS TO THE TAXONOMY</b> .....	<b>11</b>
4.1	DEPRECATED ITEMS .....	12
4.1.1	<i>Deprecated Element Types</i> .....	13
4.2	IMPROVEMENTS TO STANDARD, PERIOD START, PERIOD END, OR TOTAL LABELS.....	14
4.3	IMPROVEMENTS TO ACCOUNTING STANDARDS CODIFICATION® REFERENCES .....	15
4.4	IMPROVEMENTS TO DOCUMENTATION LABELS .....	17
4.5	NEW ELEMENTS .....	17
4.6	IMPROVEMENTS TO DATA TYPES.....	17
4.7	TAXONOMY IMPLEMENTATION NOTES.....	18
4.8	DELETED 2017 TAXONOMY DEPRECATED ELEMENTS .....	18

## 1 Summary

The Financial Accounting Foundation (FAF) and the Financial Accounting Standards Board (FASB) are responsible for the ongoing development and maintenance of the US GAAP Financial Reporting Taxonomy (Taxonomy). As a part of this ongoing development and maintenance, improvements to the Taxonomy from amendments to the Accounting Standards Codification® (ASC) are exposed concurrently with each issued Accounting Standards Update (ASU) and technical and other conforming improvements are exposed as they are developed. Additionally, the Development US GAAP Financial Reporting Taxonomy (Development Taxonomy) is available for comment throughout the year and the FASB annually publishes release notes to the Taxonomy that are a compilation of the improvements that have been exposed throughout the year.

The 2020 Taxonomy is named “US GAAP (2020-01-31)” on the FASB Taxonomy Online Review and Comment System (TORCS). The 2020 Taxonomy is released for public use pending final acceptance by the U.S. Securities and Exchange Commission (SEC), which is expected in early 2020.

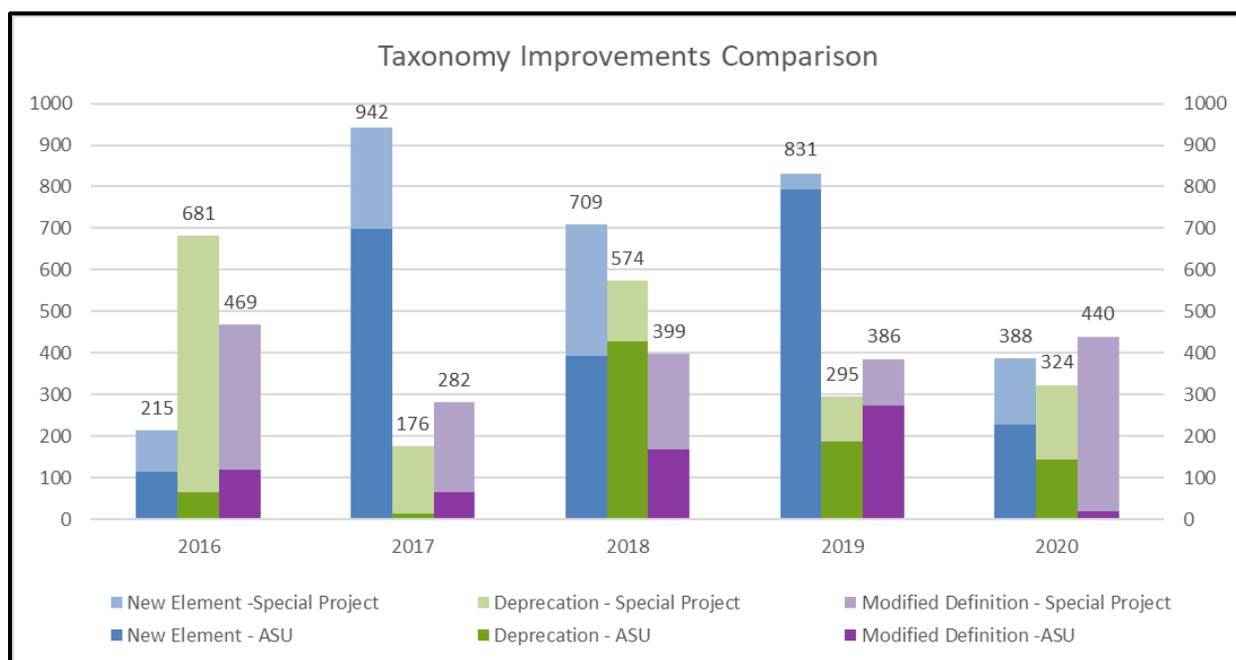
Those release notes describe improvements from the 2019 Taxonomy that were made to address requirements from ASUs and common reporting practices. Also, projects were implemented to improve the utility of the Taxonomy, reduce inconsistencies in application, and enhance the intended use of the elements while minimizing (1) the effect on instance documents prepared using prior versions of the Taxonomy and (2) the effect on users and systems that consume those instance documents. In addition to those release notes detailing the improvements, other information that may assist in the use of the Taxonomy includes the [Taxonomy Implementation Guides](#) (TIG) available on the FASB website.

For elements that existed in the 2019 Taxonomy, the element names are unchanged, so they do not adversely affect year-to-year comparability which helps facilitate conversion of filings to the final 2020 Taxonomy. However, several improvements described in this document will need to be considered, including elements that have been added to and elements deprecated from the 2019 Taxonomy.

A complete list of all improvements from the 2019 Taxonomy, necessary to complete the 2020 Taxonomy, has been posted on the FASB [website](#) in a file in Excel format. The [FASB Extension Taxonomy Change Application \(TC App\)](#), also available on the website, has been updated to include the 2020 Taxonomy.

## 2 Summary of Major Improvements

The 2020 Taxonomy has been revised both for amendments to the ASC from ASUs and various projects including reference and topical projects.



In comparing updates from the last five years, the following describes the significant improvements each year:

- 2020 improvements:
  - New elements and deprecations from remodeling of topical areas for:
    - Retirement benefits—multiemployer plans
    - Variable interest entities and equity method investments
    - ASU transition modeling and other accounting changes.
  - Modification of labels for maturity schedule elements to clarify intended use.
- 2019 improvements:
  - New elements for ASUs:
    - *Financial Instruments—Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments (ASU 2016-13)*
    - *Financial Services—Insurance (Topic 944): Targeted Improvements to the Accounting for Long-Duration Contracts (ASU 2018-12).*

- 2018 improvements:
  - New elements for:
    - *Financial Instruments—Overall (Subtopic 825-10): Recognition and Measurement of Financial Assets and Financial Liabilities* (ASU 2016-01)
    - Income statement modeling integrated with improvements from *Revenue from Contracts with Customers (Topic 606)* (ASU 2014-09)
    - Topical projects for retirement benefits, fair value, and cash flows.
- 2017 improvements:
  - New elements for ASUs:
    - *Revenue from Contracts with Customers (Topic 606)* (ASU 2014-09)
    - *Leases (Topic 842)* (ASU 2016-02).
- 2016 improvements:
  - Additional deprecations identified as part of the Taxonomy Simplification Project to remove unused or low-use elements.

See the section [ASU Improvements](#) for additional information. [TIGs](#) for *Retirement Benefits—Phase 3* and *Accounting Standards Update Adoption Transition Modeling* were issued to assist with the implementation of related taxonomy improvements.

Improvements were made to the Taxonomy after each ASU and technical and other conforming improvements were issued for public comment during the year. Those improvements were mainly from changes between Exposure Drafts and final ASUs and feedback received from stakeholders. Improvements to the elements can be identified by the date of change contained in the Change Note (CN). 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 reviews and other project reviews:
  - Comments about a topic are combined and assessed in their entirety to lessen the effect on providers and consumers, which offers better stability and less risk of unintended consequences of one-off changes. Those comments will be considered as the topic is addressed, whether in the current or subsequent period.

- Archiving without change:
  - Comments may be archived without change if they are not deemed an error or 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 [Frequently Asked Questions](#) (FAQ) in the Taxonomy (XBRL) section on the FASB website).

## 2.1 ASU Improvements

The ASUs issued in 2019 and their effect on the 2020 Taxonomy are as follows:

ASU	ASU #	Improvements
<i>Leases (Topic 842): Codification Improvements</i>	2019-01	Included
<i>Entertainment—Films—Other Assets—Film Costs (Subtopic 926-20) and Entertainment—Broadcasters—Intangibles—Goodwill and Other (Subtopic 920-350): Improvements to Accounting for Costs of Films and License Agreements for Program Materials (a consensus of the FASB Emerging Issues Task Force)</i>	2019-02	Included
<i>Not-for-Profit Entities (Topic 958): Updating the Definition of Collections</i>	2019-03	Included
<i>Codification Improvements to Topic 326, Financial Instruments—Credit Losses, Topic 815, Derivatives and Hedging, and Topic 825, Financial Instruments</i>	2019-04	Included
<i>Financial Instruments—Credit Losses (Topic 326): Targeted Transition Relief</i>	2019-05	Included
<i>Intangibles—Goodwill and Other (Topic 350), Business Combinations (Topic 805), and Not-for-Profit Entities (Topic 958): Extending the Private Company Accounting Alternatives on Goodwill and Certain Identifiable Intangible Assets to Not-for-Profit Entities</i>	2019-06	None

ASU	ASU #	Improvements
<i>Codification Updates to SEC Sections—Amendments to SEC Paragraphs Pursuant to SEC Final Rule Releases No. 33-10532, Disclosure Update and Simplification, and Nos. 33-10231 and 33-10442, Investment Company Reporting Modernization, and Miscellaneous Updates</i>	2019-07	Included
<i>Compensation—Stock Compensation (Topic 718) and Revenue from Contracts with Customers (Topic 606): Codification Improvements—Share-Based Consideration Payable to a Customer</i>	2019-08	Included
<i>Financial Services—Insurance (Topic 944): Effective Date</i>	2019-09	None
<i>Financial Instruments—Credit Losses (Topic 326), Derivatives and Hedging (Topic 815), and Leases (Topic 842)—Effective Dates</i>	2019-10	None
<i>Codification Improvements to Topic 326, Financial Instruments—Credit Losses</i>	2019-11	Included
<i>Income Taxes (Topic 740): Simplifying the Accounting for Income Taxes</i>	2019-12	Included

Improvements to the 2020 Taxonomy from amendments to the ASC were made concurrently with the final issuance of each ASU. Additional detail on the improvements may be found in the [appendixes](#) in a file in Excel format. If other ASUs are finalized shortly after the release of the 2020 Taxonomy with effective dates in 2020, the ASUs will be announced on the FASB website and made available for public comment through the Development Taxonomy.

## 2.2 Extensible Lists

Extensible list elements were introduced in the 2017 Taxonomy, and new extensible list elements have been added to the 2020 Taxonomy. Those elements use a custom datatype, `extensibleListItemType`, in which values reported are constrained and must correspond to elements named in a base or an extension taxonomy.

There are elements in the 2020 Taxonomy that only appear in domain-member relationships in the definition linkbase for extensible list structure and values. Those elements do not appear in presentation or calculation relationships. They are intended

to be used as values for an extensible list element, such as “Credit Quality Indicator, Updated Quarterly [Member],” and “Credit Quality Indicator, Updated Annually [Member].” This domain-member relationship can be viewed [here](#).

### 2.3 Taxonomy Disclosure Templates

Taxonomy Disclosure Templates (TDT) have been made available in the Taxonomy and are based on examples in the TIGs. Starting with the 2020 Taxonomy, filers will no longer be able to import or reference the TDTs. The TDTs will continue to be available as illustrations and support for the TIGs. They have been created for illustrations in the guides for *Leases under Topic 842*, *Revenue from Contracts with Customers*, *Retirement Benefits*, *Financial Instruments—Debt Securities*, *Financing Receivable and Current Expected Credit Loss Disclosures*, *Fair Value Inputs*, and *Insurance—Long-Duration Contracts*.

These templates can be found in the following group series:

<b>Taxonomy Implementation Guide</b>	<b>Group Series</b>
<i>Financing Receivable and Current Expected Credit Loss Disclosures</i>	32600X
<i>Financial Instruments—Debt Securities</i>	33010X
<i>Revenue from Contracts with Customers</i>	60600X
<i>Retirement Benefits</i>	7301XX
<i>Fair Value Inputs</i>	81510X
<i>Leases under Topic 842</i>	842XXX
<i>Insurance—Long-Duration Contracts</i>	94410X

The templates are modeled after the illustrations provided in the TIGs so that when a filer’s disclosure closely matches one of the examples, the filer can base its modeling in its extension taxonomy on the template. This also should assist users of the data in establishing models based on the templates.

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

### 2.4 Taxonomy Topical Projects

The third phase of the Taxonomy topical project on retirement benefits focused on multiemployer plans and continued to reduce inconsistencies and redundancies to provide a better structure to support improvement of the quality of the data; for example, modeling the characteristic of significant or insignificant multiemployer plans in the line item element. Future phases will include a review of common reporting

practices. The third phase of the project resulted in sixty-six (66) new elements; six (6) documentation label changes; thirteen (13) standard, period start, period end, or total label changes; twenty-nine (29) reference changes; and thirty-eight (38) element deprecations.

The Taxonomy topical project on disclosures of information for transition to an amendment to the ASC included remodeling of that topic to improve consistency for the various transition methods. It also included additional members for adjustments to revisions of prior periods separately for amendments to the ASC, other changes in accounting principles, and error corrections.

A new dimensional structure was added for reclassifications that are not the result of an amendment to the ASC to assist with consistent disclosure of that information for comparability. Some of those changes were made to the SEC Reporting Taxonomy (SRT). See the [SEC Reporting Taxonomy Release Notes](#) for additional information. Additional improvements will be made in this in conjunction with this topic in future versions of the Taxonomy. This project resulted in twenty-seven (27) new elements; eleven (11) documentation label changes; fourteen (14) standard, period start, period end, or total label changes; seventeen (17) reference changes; and thirty-three (33) element deprecations.

The Taxonomy topical project on variable interest entities (VIEs) and equity method investments was initiated to address inconsistencies in the modeling and tagging of the data within disclosures. Additional dimensions were added to allow use of existing line item elements to report information that is part of the consolidated values and information that is not part of the consolidated values. This project resulted in twenty-one (21) new elements; two (2) documentation label changes; two (2) standard, period start, period end, or total label changes; thirty-six (36) reference changes; and fifty-nine (59) element deprecations.

The changes for the Taxonomy topical projects can be found by searching the source name part (cn-part:SourceName) for Retirement Benefits, Accounting Changes, and VIEs as discussed in further detail in the section [Taxonomy Structure to Identify Improvements](#).

## 2.5 Reference Project

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. Over the past 5 years, this project has resulted in over 4,500 improvements for references. 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](#).

The improvements in the 2020 Taxonomy resulted from a review of reporting requirements for various Topics and assigning references with a disclosureRef role to elements intended to meet those requirements. That also included removing references from elements if they were not intended to meet the reporting requirement. See the section [Improvements to Accounting Standards Codification® References](#) for additional information.

## 2.6 DQCRT Taxonomy

The XBRL US DQC Rules Taxonomy (DQCRT) is published with the Taxonomy and includes XBRL US DQC Rules (DQCR) designed to improve exposure to and compliance with those rules. This initial implementation is limited to three DQCRs. Over time, additional DQCRs are likely to be included.

The DQCRs are XBRL US published validation rules for XBRL filings with the SEC. The DQCRT includes the DQCRs in a derivative form that identifies the concepts that the rules apply to, with necessary information for software and human readers to understand each rule and the elements to which it applies. The DQCRT does not include application logic that would support the rule being run directly from the DQCRT. Users will need to apply their own application layer or use the rule application as provided by [XBRL US](#). See the [US GAAP Financial Reporting Taxonomy Technical Guide](#) for additional information.

## 2.7 Other

Diversity in tagging of interim information for maturity schedule elements for multiple topics was observed, causing confusion in consumption of the data. The labels (both standard and documentation) for fiscal maturity schedule elements were updated as needed to clarify intended use to improve consistency in tagging that information. Additional guidance will be published in 2020 to assist with usage of the maturity schedule elements.

In addition, the availability of elements for reporting banking regulatory capital requirements was reviewed and new elements were added to reduce the use of extensions for that information.

## 3 Taxonomy Structure to Identify Improvements

Documentation and visual cues at the element level are included in the 2020 Taxonomy to make identifying improvements to the Taxonomy easier for preparers. In addition, the TC App is available in the Taxonomy (XBRL) section of the FASB [website](#). With the TC

App, users can quickly identify element changes in an existing XBRL extension taxonomy resulting from the improvements in the 2020 Taxonomy.

If an improvement in the 2020 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 2019-08 that is “Share-Based Consideration to Customer.” The improvements for an ASU also can be identified by the source ASU number (cn-part:Source\_ASU\_Number). For example, elements with improvements related to ASU 2019-08 contain “2019-08” in this part of the CN.

The CN source parts followed by the ASU they relate to for improvements from each ASU added to the 2020 Taxonomy are as follows:

SourceName	Source_ASU_Number	Title
Leases Codification Improvements	2019-01	<i>Leases (Topic 842): Codification Improvements</i>
Film Costs	2019-02	<i>Entertainment—Films—Other Assets—Film Costs (Subtopic 926-20) and Entertainment—Broadcasters—Intangibles—Goodwill and Other (Subtopic 920-350): Improvements to Accounting for Costs of Films and License Agreements for Program Materials</i>
Definition of Collections	2019-03	<i>Not-for-Profit Entities (Topic 958): Updating the Definition of Collections</i>
Improvements-Financial Instruments	2019-04	<i>Codification Improvements to Topic 326, Financial Instruments—Credit Losses, Topic 815, Derivatives and Hedging, and Topic 825, Financial Instruments</i>
Credit Losses Targeted	2019-05	<i>Financial Instruments—Credit Losses (Topic 326): Targeted Transition Relief</i>

SourceName	Source_ASU_Number	Title
SEC Simplification	2019-07	<i>Codification Updates to SEC Sections: Amendments to SEC Paragraphs Pursuant to SEC Final Rule Releases No. 33-10532, Disclosure Update and Simplification, and Nos. 33-10231 and 33-10442, Investment Company Reporting Modernization, and Miscellaneous Updates</i>
Share-Based Consideration to Customer	2019-08	<i>Compensation—Stock Compensation (Topic 718) and Revenue from Contracts with Customers (Topic 606): Codification Improvements—Share-Based Consideration Payable to a Customer</i>
Improvements-Credit Losses	2019-11	<i>Codification Improvements to Topic 326, Financial Instruments—Credit Losses</i>
Tax Simplification	2019-12	<i>Income Taxes (Topic 740): Simplifying the Accounting for Income Taxes</i>

There may be a source listed together with “Taxonomy Technical Improvement” in the source name part (cn-part:SourceName) for elements that had an improvement from an ASU that was not included in a previous version of the Taxonomy because either (1) the element was needed for transition until the ASU was effective for all filers or (2) other improvements from the ASU were identified during development of the 2020 Taxonomy. For example, *Fair Value Measurement (Topic 820): Disclosures for Investments in Certain Entities That Calculate Net Asset Value per Share (or Its Equivalent)* (ASU 2015-07), is effective for all filers and elements that were deprecated that no longer were appropriate for use. The cn-part:SourceName contains “Net Asset Value per Share:Taxonomy Technical Improvement” because it was derived from ASU 2015-07, but was exposed as part of the technical and other conforming improvements

Notice: Authorized Uses Are Set Forth on the First Page of This Document/File.

© 2010-2020 Financial Accounting Foundation; © 2007-2010 XBRL US, Inc.; © 2020 XBRL US, Inc. All Rights Reserved.

for the 2020 Taxonomy. Taxonomy topical projects also will indicate the project name along with “Taxonomy Technical Improvement” in the source name part.

There may be multiple sources in the source name part for various ASUs and topical projects that affected the element. For example, transition-type elements such as “Revision of Prior Period, Accounting Standards Update, Adjustment [Member]” may have multiple ASU source names because each of the ASUs modified the element for references as they were issued as final.

Improvements made for the 2020 Taxonomy can be identified in [TORCS](#) through “Shared Searches.” After selecting an item from the “Shared Searches” and clicking the button “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 2020 Taxonomy. As the user navigates through the Taxonomy, all improvements are highlighted in bright yellow. Each element modified or added includes the date of change and the type of change in the CN. CNs are removed when the version of the Taxonomy for which they were created is no longer acceptable for use. To search for improvements using the CNs that are no longer available in the current Taxonomy, the version of the Taxonomy that they are related to will need to be opened in TORCS.

#### 4 Modifications to the Taxonomy

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

Appendix Number	Modification
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 Notes
Appendix 8	Deleted Elements

The SRT elements are included in both the appendixes and counts for the types of improvements to the 2020 Taxonomy for each section. The SRT elements are noted by

the prefix “srt” in the separate file in Excel format for the [appendixes](#) and the file in Excel format for the [2020 Taxonomy](#).

#### 4.1 Depreciated Items

Three hundred twenty-four (324) 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. After remaining in the Taxonomy for two annual updates, they are 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:

Category	Part	Information
Taxonomy Version	TaxonomyVersion	Contains the version of the Taxonomy in which the deprecation is applicable.
Change Date	ChangeDate	Contains the year and month in which the deprecation was made.
Source Name	SourceName	Contains the source for the deprecation if applicable. This may be the name of an ASU.
Source ASU Number	Source_ASU_Number	Contains the ASU number that is the source for the deprecation if applicable.
Element Deprecated	ElementDeprecated	Contains the value of true to indicate that it is a deprecation.
Modified Deprecated Label	ModifiedDeprecatedLabel	Contains the value of true if the part for Deprecated Label has been modified.
Deprecated Date	DeprecatedDate	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. That usually will align with the release date of the Taxonomy update.
Deprecated Label	DeprecatedLabel	Contains the reason for the deprecation.
Deprecation Replacement	DeprecationReplacement	Contains a possible replacement element or possible replacement elements, if applicable. Multiple replacement elements are separated by a space.

The information for the Deprecated Date, Deprecated Label, and Deprecation Replacement is in a separate CN. Not all deprecated elements have a replacement element. Elements may be deprecated because of errors in their creation, infrequent use in practice, or superseded guidance. In those cases, the deprecated element has a Deprecated Label part, but no Deprecation Replacement part.

#### 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 2020 Taxonomy are as follows:

Deprecated Relationship	Description	Number of Elements with Relationship
no relationship (Appendix 1)	No replacement elements exist. These deprecated items have no ongoing relationship to active elements.	223
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.	N/A
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. A concept that combines and replaces a distinct group of elements is an aggregate concept replacing the two elements, or part concepts.	2
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. 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.	54
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.	43

Deprecated Relationship	Description	Number of Elements with 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.	2
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 portion and the noncurrent portion in an unclassified presentation, the element is replaced with elements specifically for classified balance sheets and with elements specifically for unclassified presentations.	0

#### 4.2 Improvements to Standard, Period Start, Period End, or Total Labels

The 2020 Taxonomy includes elements 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 provided in Appendix 2. None of the element names have been changed. The number by the label type that was modified is listed below and includes modifications of labels for elements that are part of the SRT:

Label	Number Modified
Standard	442
Standard and Total	31
Standard, Period Start, and Period End	1
Standard, Total, Period Start, and Period End	1
Total Elements with Modified Labels	475

Notice: Authorized Uses Are Set Forth on the First Page of This Document/File.

© 2010-2020 Financial Accounting Foundation; © 2007-2010 XBRL US, Inc.; © 2020 XBRL US, Inc. All Rights Reserved.

### 4.3 Improvements to Accounting Standards Codification® References

The 2020 Taxonomy includes additions, replacements, and removals of ASC references on elements that are provided in Appendix 3. The number by the source of modification is listed below and includes modifications of references for elements that are part of the SRT:

Source of Modification	Number Added
ASU	222
ASU and Topical Projects	16
Topical Projects	99
Reference Project	694
Public Comments and Internal Analyses	147
Total	1,178

The Reference Project was initiated in 2017 to support constituent feedback stating that references are a better starting point when selecting elements for GAAP reporting requirements than navigating through a Taxonomy view. 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 (1) there is an appropriate paragraph to reference or (2) 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>.

As part of this project, references will be assigned a specific role to assist with identifying the origin of the element. 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 based on stakeholders’ feedback, additional references roles were introduced in the 2019 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,” which 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,” which is used to distinguish references that are transitional and applicable to entities that apply nonpublic entity timing in the adoption of amendments to the ASC from ASUs.

Reference roles were assigned to references that were added or modified in the 2020 Taxonomy. References that were not reviewed for the 2020 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
<a href="http://www.xbrl.org/2003/role/presentationRef">http://www.xbrl.org/2003/role/presentationRef</a>	Reference used in 2018 and prior taxonomies.
<a href="http://www.xbrl.org/2003/role/disclosureRef">http://www.xbrl.org/2003/role/disclosureRef</a>	Reference to documentation that details an explanation of the reporting requirements relating to the concept.
<a href="http://www.xbrl.org/2003/role/recommendedDisclosureRef">http://www.xbrl.org/2003/role/recommendedDisclosureRef</a>	Reference to documentation that details an explanation of recommended disclosures relating to the concept.
<a href="http://www.xbrl.org/2003/role/exampleRef">http://www.xbrl.org/2003/role/exampleRef</a>	Reference to documentation that illustrates, by example, the application of the concept that assists in determining appropriate usage.
<a href="http://www.xbrl.org/2009/role/commonPracticeRef">http://www.xbrl.org/2009/role/commonPracticeRef</a>	Reference for common practice disclosure relating to the concept. Enables reference to a related requirement.
<a href="http://www.fasb.org/role/legacyRef">http://www.fasb.org/role/legacyRef</a>	Reference that has not been reviewed and assigned a specific role.
<a href="http://fasb.org/role/ref/otherTransitionRef">http://fasb.org/role/ref/otherTransitionRef</a>	Reference that is transitional and applicable to entities that apply nonpublic entity timing in adoption of amendments from ASUs.

#### 4.4 Improvements to Documentation Labels

The 2020 Taxonomy includes improvements to documentation labels (definitions), which are provided in Appendix 4. Those improvements were made to clarify the meaning of a concept, remove unnecessarily restrictive wording, correct inconsistencies between labels and definitions of individual elements, and incorporate amendments to the ASC from ASUs. If the modification to the definition substantively changed the meaning of the underlying concept, then the element was deprecated, and a new element was created. The number by the source of modification is listed below and includes modifications of documentation labels for elements that are part of the SRT:

Source of Modification	Number Modified
ASU	23
ASU and Topical Projects	6
Topical Projects	22
Reference Project	6
Public Comments and Internal Analyses	383
Total	440

#### 4.5 New Elements

The 2020 Taxonomy includes new elements that were added on the basis of amendments to the ASC from ASUs, Taxonomy topical projects, comments from the public, and internal analyses, which are provided in Appendix 5. The number by source is listed below:

Source of New Element	Number Added	
	GAAP	SRT
ASU	227	N/A
ASU and Topical Projects	3	5
Topical Projects	103	3
Reference Project	5	0
Public Comments and Internal Analyses	42	0
Total	380	8

#### 4.6 Improvements to Data Types

The 2020 Taxonomy includes seventeen (17) changes to data types to assign a pureItemType to certain elements that are ratios that previously had a percentItemType. The list of elements is provided in Appendix 6.

#### 4.7 Taxonomy Implementation Notes

The 2020 Taxonomy includes six hundred and ninety-nine (699) TINs that were added for six hundred and fifty-two (652) elements, which can be found in Appendix 7. If an element is included in a specific TIG, it may have a TIN identifying the guide in the source name part with “Taxonomy Implementation Guide” as the value in the source part and a URI part with a link to the guide. However, not all elements included in TIGs have been updated to include the TINs and the updating process is still ongoing. In addition, a TIN was not added to elements that were used in the TIG but were not specific to the topic. For example, “Statistical Measurement [Axis]” is an element used in multiple TIGs but is not specific to the topics in the TIGs; therefore, a TIN is not included. A TIN also may be transitional for ASUs as discussed in the section [Taxonomy Structure to Identify Improvements](#). If an element is a two-way element, meaning that it could have either a positive or a negative value, it may have a TIN indicating the direction for the value. For example, the TIN may indicate that the value of the element is a gain if presented as a positive value, and a loss if presented as a negative value. The number by type of TIN is listed below:

Type	Number Added
Source—ASU	104
Source—Taxonomy Implementation Guide	505
Source—FAQ	25
Other	65
Total TINs for 2020	699

#### 4.8 Deleted 2017 Taxonomy Deprecated Elements

As a result of the EDGAR Release 19.2, the 2017 Taxonomy is no longer supported and 2017 deprecated elements no longer appear in the 2020 Taxonomy as deprecated items or in deprecated relationships. One hundred seventy-six (176) elements deprecated with the 2017 Taxonomy were removed because they no longer are available for use. Those elements can be identified in the 2020 Taxonomy by the “deprecated date label” with the value “2017-01-31” (see Appendix 8).

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