

*Proposed Technical and Other Conforming Improvements for the 2022
SEC Reporting Taxonomy*

Issued: September 1, 2021
Comments Due: November 1, 2021

Release Notes

Version 2022*

* Pending SEC Acceptance of the 2022 SEC Reporting Taxonomy (SRT). The 2022 SRT is subject to change until published as final.

File Reference No. 2022-1100

Notice to Recipients of This Release Notes Draft

The Taxonomy Staff invites individuals and organizations to send written comments on issues raised in these draft Release Notes. Interested parties should submit comments to xbrled@fasb.org, File Reference No. 2022-1100. Those without email should mail their comments to “Chief of Taxonomy Development, File Reference No. 2022-1100, FASB, 401 Merritt 7, PO Box 5116, Norwalk, CT 06856-5116.” Do not send responses by fax.

Responses from those wishing to comment must be received by November 1, 2021.

The FASB will make all comments publicly available by posting them to the [GAAP Taxonomy Comment Letters Page](#).

An electronic copy of this Release Notes Draft is available on the FASB’s [website](#).

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Questions for Respondents

The Financial Accounting Standards Board (FASB) Taxonomy staff invites comments on all matters in these release notes, particularly on the issues and questions below, but respondents need not comment on all issues. Comments are requested from those who agree with the ideas expressed as well as from those who do not agree. Comments are most helpful if they identify and clearly explain the issue or question to which they relate. Those who disagree with the ideas expressed are asked to describe their suggested alternatives, supported by specific reasoning. Supporting details for these questions are included in the appendix to this document.

1. Do you agree with the proposed technical and other conforming improvements for the 2022 SEC Reporting Taxonomy? If not, what do you not agree with?
2. Are there additional technical and other conforming improvements needed for the 2022 SEC Reporting Taxonomy? If yes, what are those changes?

1 Summary

The Financial Accounting Foundation (FAF) and the Financial Accounting Standards Board (FASB) are responsible for the ongoing development and maintenance of the SEC Reporting Taxonomy (SRT).

These release notes describe the proposed technical and other conforming improvements to the 2022 SRT that are designed to improve its utility. Non-substantive changes for minor edits, such as capitalization and hyphenation, to conform to style are not included because they do not affect the intended usage of the elements.

2 Modifications to the SEC Reporting Taxonomy

See the separate file in Excel format for the [Appendix](#) that details by element the proposed improvements to the SRT. The modifications are on separate tabs in the file as follows:

Appendix Number	Modification
Appendix 1	New Elements
Appendix 2	Reference Additions
Appendix 3	Reference Deletions

2.1. Proposed New Elements

The SRT includes two (2) proposed new abstract element to provide a complete organizational structure.

2.2. Proposed Improvements to References

The SRT includes eight (8) elements that have modified references to remove superseded guidance and have added references to improve selection of the appropriate element for the disclosure requirement.

3 Appendix—Summary of Proposed Technical and Other Conforming Improvements

A complete list of proposed SRT technical and other conforming improvements is included as an Appendix. The link to the Appendix is a [downloadable file](#).