



GAAP Financial Reporting Taxonomy

Release Notes

Version 2022

This version of the Release Notes accompanies the formal release of the 2022 GAAP Financial Reporting Taxonomy (GRT) 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.

© 2010-2022 Financial Accounting Foundation; © 2007-2010 XBRL US, Inc.; © 2022 XBRL US, Inc. All Rights Reserved.

2022 FASB GAAP Financial Reporting Taxonomy Release Notes

Notice

Authorized Uses of this Document

© 2010-2022 Financial Accounting Foundation; © 2007-2010 XBRL US, Inc.; © 2022 XBRL US, Inc. All Rights Reserved.

To meet the mission requirements of the U.S. Securities and Exchange Commission (the “*Commission*”), the US GAAP Financial Reporting Taxonomy¹ (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.

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.

¹ 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

Table of Contents

1	SUMMARY	1
2	SUMMARY OF MAJOR IMPROVEMENTS	2
2.1	ASU IMPROVEMENTS	4
2.2	EXTENSIBLE ENUMERATIONS	5
2.3	TAXONOMY PROJECTS	6
2.4	DQC RULES TAXONOMY.....	7
3	TAXONOMY STRUCTURE TO IDENTIFY IMPROVEMENTS	8
4	MODIFICATIONS TO THE GRT	11
4.1	DEPRECATED ITEMS	11
4.2	IMPROVEMENTS TO STANDARD LABELS	14
4.3	IMPROVEMENTS TO FASB <i>ACCOUNTING STANDARDS CODIFICATION</i> [®] REFERENCES	15
4.4	IMPROVEMENTS TO DOCUMENTATION LABELS	17
4.5	NEW ELEMENTS	17
4.6	TAXONOMY IMPLEMENTATION NOTES.....	17
4.7	DELETED 2019 GRT 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 GAAP Financial Reporting Taxonomy (GRT). As a part of this ongoing development and maintenance, improvements to the GRT from Exposure Drafts of amendments to the FASB Accounting Standards Codification® (ASC) are exposed concurrently and technical and other conforming improvements are exposed as they are developed. Additionally, the Development GAAP Financial Reporting Taxonomy (Development Taxonomy) is available for comment throughout the year and the FASB annually publishes release notes to the GRT that are a compilation of the improvements that have been exposed throughout the year.

The 2022 GRT is named “US GAAP (2022)” on the FASB Taxonomy Online Review and Comment System (TORCS). The 2022 GRT is released for public use pending final acceptance by the U.S. Securities and Exchange Commission (SEC), which is expected in early 2022.

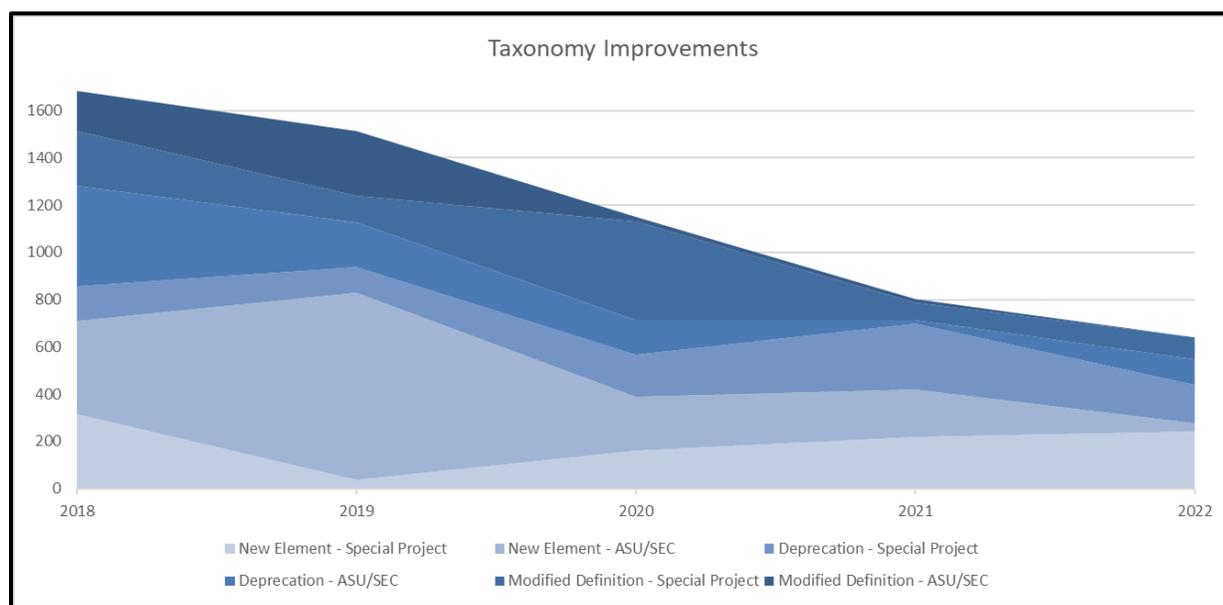
Those release notes describe improvements from the 2021 GRT that were made to address requirements for amendments from Accounting Standards Updates (ASU) and common reporting practices. Also, projects were implemented to improve the utility of the GRT, reduce inconsistencies in application, and enhance the intended use of the elements while minimizing (1) the effect on instance documents prepared using prior versions of the GRT 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 GRT includes the [Taxonomy Implementation Guides](#) (TIGs) available on the FASB website.

For elements that existed in the 2021 GRT, the element names are unchanged, so they do not adversely affect year-to-year comparability, which helps facilitate conversion of filings to the final 2022 GRT. However, several improvements described in this document will need to be considered, including elements that have been added to and elements deprecated from the 2021 GRT. Nonsubstantive changes for minor edits, such as capitalization and hyphenation, to conform to style are not included because they do not affect the intended use of the elements.

A complete list of all improvements from the 2021 GRT, necessary to complete the 2022 GRT, has been posted on the FASB [website](#) in a file in Excel format.

2 Summary of Major Improvements

The 2022 GRT 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:

- 2022 improvements:
 - New elements and deprecations from topics and disclosure areas:
 - Credit Losses
 - Balance Sheet Offsetting
 - Pledging and Recourse
 - Deprecations from superseded guidance for amendments from prior ASUs.
- 2021 improvements:
 - New elements for ASUs and SEC rules:
 - *Debt (Topic 470)—Amendments to SEC Paragraphs Pursuant to SEC Release No. 33-10762 (ASU 2020-09)*
 - *Debt—Debt with Conversion and Other Options (Subtopic 470-20) and Derivatives and Hedging—Contracts in Entity's Own Equity (Subtopic 815-40)—Accounting for Convertible Instruments and Contracts in an Entity's Own Equity (ASU 2020-06)*
 - *Codification Improvements to Topic 326, Financial Instruments—Credit Losses, Topic 815, Derivatives and Hedging, and Topic 825, Financial Instruments (ASU 2019-04)*

- *U.S. Securities and Exchange Commission Release No. 33-10835; 34-89835, Update of Statistical Disclosures for Bank and Savings and Loan Registrants.*
- New elements and deprecations from remodeling of topical areas for:
 - Asset Acquisitions
 - Accounting Changes
 - Reorganization.
- 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.

See the section [ASU Improvements](#) for additional information.

Improvements were made to the GRT 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 taxonomy version 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:

2022 FASB GAAP Financial Reporting Taxonomy Release Notes

- Updating the current GRT:
 - 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 GRT.
- Retaining for topical and other project reviews:
 - Comments about a topic are combined and assessed in their entirety to lessen the effect on providers and consumers, which offer 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 GRT or are duplicative to another comment.
- Rejecting:
 - Comments may be rejected about items that are not substantive, such as misspellings in element names. See [GAAP Taxonomy Frequently Asked Questions](#) (FAQ) in the Taxonomy (XBRL) section on the FASB website.

2.1 ASU Improvements

The ASUs issued in 2021 and their effect on the 2022 GRT are as follows:

ASU	ASU #	Improvements
<i>Reference Rate Reform (Topic 848): Scope</i>	2021-01	Included
<i>Franchisors—Revenue from Contracts with Customers (Subtopic 952-606): Practical Expedient</i>	2021-02	None
<i>Intangibles—Goodwill and Other (Topic 350): Accounting Alternative for Evaluating Triggering Events</i>	2021-03	None
<i>Earnings Per Share (Topic 260), Debt—Modifications and Extinguishments (Subtopic 470-50), Compensation—Stock Compensation (Topic 718), and Derivatives and Hedging—Contracts in Entity's Own Equity (Subtopic 815-40): Issuer's Accounting for Certain Modifications or Exchanges of Freestanding Equity-Classified Written Call Options</i>	2021-04	Included

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

© 2010-2022 Financial Accounting Foundation; © 2007-2010 XBRL US, Inc.; © 2022 XBRL US, Inc. All Rights Reserved.

ASU	ASU #	Improvements
<i>Leases (Topic 842): Lessors—Certain Leases with Variable Lease Payments</i>	2021-05	Included
<i>Presentation of Financial Statements (Topic 205), Financial Services—Depository and Lending (Topic 942), and Financial Services— Investment Companies (Topic 946)—Amendments to SEC Paragraphs Pursuant to SEC Final Rule Releases No. 33-10786, Amendments to Financial Disclosures about Acquired and Disposed Businesses, and No. 33-10835, Update of Statistical Disclosures for Bank and Savings and Loan Registrants</i>	2021-06	Included
<i>Compensation—Stock Compensation (Topic 718): Determining the Current Price of an Underlying Share for Equity-Classified Share-Based Awards</i>	2021-07	None
<i>Business Combinations (Topic 805): Accounting for Contract Assets and Contract Liabilities from Contracts with Customers</i>	2021-08	Included
<i>Leases (Topic 842)—Discount Rate for Lessees That Are Not Public Business Entities</i>	2021-09	None
<i>Government Assistance (Topic 832)—Disclosures by Business Entities about Government Assistance</i>	2021-10	Included

Improvements to the 2022 GRT 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 ASUs are finalized shortly after the release of the 2022 GRT with effective dates in 2022, the ASUs will be announced on the FASB website and made available for public comment through the Development Taxonomy.

2.2 Extensible Enumerations

There are elements in the 2022 GRT that only appear in domain-member relationships in the definition linkbase for the extensible enumeration structure and values. Those elements do not appear in presentation or calculation relationships. They are intended

to be used as values for an extensible enumeration 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 Projects

Improvements were made to add elements for disclosures for credit losses on the basis of a review of the topic and feedback from stakeholders. Most of the elements added relate to those needed when a policy election is made to exclude accrued interest from certain values.

The third phase of the topical project for accounting changes included remodeling to improve information when there is a change in reporting entity. This phase resulted in additional elements for disclosures.

Improvements were made for tagging pledge and recourse reporting on the basis of a review of the application of the GRT for this information. Elements for dimensional structures were added to indicate pledging purpose and status and elements were deprecated that were no longer needed. In addition, a review of balance sheet offsetting elements resulted in elements that were either modified or added to improve the intended application of the GRT.

The Reference Project is expected to continue over multiple releases of the GRT 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 there is an appropriate paragraph to reference or if an ASC Topic reference can 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 2022 GRT resulted from a review of reporting requirements for various ASC Topics and assigning references with a disclosureRef role to elements intended to meet those requirements. The improvements also included removing references from elements if they were not intended to meet the reporting requirement. See the section [Improvements to FASB Accounting Standards Codification® References](#) for additional information.

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

2.4 DQC Rules Taxonomy

The DQC Rules Taxonomy (DQCRT) is published with the GRT and includes XBRL US DQC Rules (DQCR) designed to improve exposure to and compliance with those rules. Nine additional DQCRs were included for 2022 for a total of fifteen DQCRs currently in the DQCRT. Also, DQC Rule 0015 which was added with the 2020 DQCRT includes modifications in the 2022 DQCRT. 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 [GAAP Financial Reporting and Data Quality Committee Rules Taxonomy Technical Guide](#) for additional information.

3 Taxonomy Structure to Identify Improvements

Documentation and visual cues at the element level are included in the 2022 GRT to make identifying improvements to the GRT easier for preparers.

If an improvement in the 2022 GRT is the result of amendments issued in an ASU, then the CN will identify those amendments and related changes. For example, the CN contains a source name part (cn-part:SourceName) for ASU 2021-10 that is “Government Assistance.” 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 2021-10 contain “2021-10” 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 2022 GRT are as follows:

SourceName	Source_ASU_Number	Title
Reference Rate Reform Scope	2021-01	<i>Reference Rate Reform (Topic 848): Scope</i>
Modification Equity-Classified Option	2021-04	<i>Earnings Per Share (Topic 260), Debt—Modifications and Extinguishments (Subtopic 470-50), Compensation—Stock Compensation (Topic 718), and Derivatives and Hedging—Contracts in Entity's Own Equity (Subtopic 815-40): Issuer's Accounting for Certain Modifications or Exchanges of Freestanding Equity-Classified Written Call Options</i>
Variable Lease Payments	2021-05	<i>Leases (Topic 842): Lessors—Certain Leases with Variable Lease Payments</i>

2022 FASB GAAP Financial Reporting Taxonomy Release Notes

SourceName	Source_ASU_Number	Title
SEC Update-Presentation	2021-06	<i>Presentation of Financial Statements (Topic 205), Financial Services—Depository and Lending (Topic 942), and Financial Services— Investment Companies (Topic 946)—Amendments to SEC Paragraphs Pursuant to SEC Final Rule Releases No. 33-10786, Amendments to Financial Disclosures about Acquired and Disposed Businesses, and No. 33-10835, Update of Statistical Disclosures for Bank and Savings and Loan Registrants</i>
Business Combinations-Acquired Contracts with Customers	2021-08	<i>Business Combinations (Topic 805): Accounting for Contract Assets and Contract Liabilities from Contracts with Customers</i>
Government Assistance	2021-10	<i>Government Assistance (Topic 832): Disclosures by Business Entities about Government Assistance</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 GRT because either (1) the element was needed for transition until the amendments in the ASU were effective for all filers or (2) other improvements from the ASU were identified during development of the 2022 GRT. For example, *Income Taxes (Topic 740): Balance Sheet Classification of Deferred Taxes* (ASU 2015-17), is effective for all filers and elements that were deprecated that no longer were appropriate for use. The cn-part:SourceName contains “Balance Sheet Classification - Taxes:Taxonomy Technical Improvement” because it was derived from ASU 2015-17, but was exposed as part of the technical and other conforming improvements for the 2022 GRT. 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 2022 GRT 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 2022 GRT. As the user navigates through the GRT, 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 GRT 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 GRT, the version of the GRT that they are related to will need to be opened in TORCS.

For additional information on CN parts, see [GAAP Financial Reporting Taxonomy \(GRT\) and Data Quality Committee Rules Taxonomy \(DQCRT\) Technical Guide](#).

4 Modifications to the GRT

See the separate file in Excel format for the [appendixes](#) that detail by element the modifications to the GRT. 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	Taxonomy Implementation Notes
Appendix 7	Deleted Elements

The SEC Reporting Taxonomy (SRT) elements are included in both the appendixes and counts for the types of improvements 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 [2022 GRT](#).

4.1 Deprecated Items

Two hundred seventy-three (273) elements were deprecated. Deprecated elements remain for two annual updates to satisfy legacy and conversion requirements but should not be used in filings. After remaining for two annual updates, they are removed from the GRT 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.
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 Label	DeprecatedLabel	Contains the reason for the deprecation.

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

© 2010-2022 Financial Accounting Foundation; © 2007-2010 XBRL US, Inc.; © 2022 XBRL US, Inc. All Rights Reserved.

2022 FASB GAAP Financial Reporting Taxonomy Release Notes

Category	Part	Information
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 Label and Deprecation Replacement is in a separate deprecation note. 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.

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. Certain elements deprecated for superseded guidance or organization may have a deprecation replacement suggested but do not have a relationship in the definition linkbase.

The deprecation relationships used in the 2022 GRT are as follows:

Deprecation 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.	201
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.	0
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.	15
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.	46

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

© 2010-2022 Financial Accounting Foundation; © 2007-2010 XBRL US, Inc.; © 2022 XBRL US, Inc. All Rights Reserved.

Deprecation 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.	5
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.	6

4.2 Improvements to Standard Labels

The 2022 GRT includes eighty-four (84) elements that had their standard labels modified to better identify the substance and intended application of the elements, which are in Appendix 2. None of the element names have been changed. Changes to period start, period end, or total labels are not identified with a CN if the standard label has not changed. Changes to those labels may have been made to conform to the standard label.

4.3 Improvements to FASB Accounting Standards Codification® References

The 2022 GRT includes additions, replacements, and removals of ASC references on elements which are 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/SEC	33
Topical Projects	22
Reference Project	482
Public Comments and Internal Analyses	38
Total	575

The Reference Project was initiated to support constituent feedback stating that references are a better starting point when selecting elements for GAAP reporting requirements than navigating through a GRT view. This project is expected to continue over multiple releases of the GRT and will entail reviewing element references to evaluate appropriateness for element selection in meeting disclosure requirements. Elements related to common reporting practices will be evaluated to determine whether (1) there is an appropriate paragraph to reference or (2) a topic reference can 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> and other such tools.

As part of this project, references will be assigned a specific role to assist with identifying the origin of the element. In conjunction with the Reference Project and based on stakeholders’ feedback, additional references roles were introduced starting with the 2018 GRT. 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 2022 GRT. References that were not reviewed for the 2022 GRT will maintain the legacyRef role until they are evaluated. The reference roles and their description can be found in the table below:

2022 FASB GAAP Financial Reporting Taxonomy Release Notes

Reference Role	Description
http://www.xbrl.org/2003/role/disclosureRef	Reference to documentation that details an explanation of the reporting requirements relating to the concept.
http://www.xbrl.org/2003/role/recommendedDisclosureRef	Reference to documentation that details an explanation of recommended disclosures relating to the concept.
http://www.xbrl.org/2003/role/exampleRef	Reference to documentation that illustrates, by example, the application of the concept that assists in determining appropriate usage.
http://www.xbrl.org/2009/role/commonPracticeRef	Reference for common practice disclosure relating to the concept. Enables reference to a related requirement.
http://www.fasb.org/role/legacyRef	Reference that has not been reviewed and assigned a specific role.
http://fasb.org/role/ref/otherTransitionRef	Reference that is transitional and applicable to entities that apply nonpublic entity timing in adoption of amendments from ASUs.

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

© 2010-2022 Financial Accounting Foundation; © 2007-2010 XBRL US, Inc.; © 2022 XBRL US, Inc. All Rights Reserved.

4.4 Improvements to Documentation Labels

The 2022 GRT includes improvements to documentation labels (definitions), which are 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. Minor edits to the documentation labels such as removing spaces or conforming to style do not have a modified CN as they do not change the meaning or intended use of the element. The number by the source of modification is listed below:

Source of Modification	Number Modified
Topical Projects	57
Public Comments and Internal Analyses	34
Total	91

4.5 New Elements

The 2022 GRT includes new elements that were added based on amendments to the ASC from ASUs, taxonomy topical projects, comments from the public, and internal analyses, which are in Appendix 5. The number by source is listed below and includes elements moved from the GRT to SRT:

Source of New Element	Number Added	
	GRT	SRT
ASU/SEC	35	0
Topical Projects	89	0
Public Comments and Internal Analyses	152	2
Total	276	2

4.6 Taxonomy Implementation Notes

The 2022 GRT includes seven hundred and seventy-nine (779) TINs that were added for six hundred and thirty-one (631) elements, which can be found in Appendix 6. 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. 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.

TINs have four categories of roles based on their purpose. The roles could be used to filter or search in the collateral provided on the FASB website for the GRT and by other tools to enhance element selection. See the roles in the table below:

TIN Reference Role	Description
http://fasb.org/us-gaap/role/tin/resource	TIN that provides information on additional resources, such as Taxonomy Implementation Guides (TIG).
http://fasb.org/us-gaap/role/tin/transition	TIN that provides information on the transition of elements from the amendments for Accounting Standards Updates.
http://fasb.org/us-gaap/role/tin/usage	TIN that provides information on how the element is intended to be used. For example, providing the financial statement perspective from which the applicable element is modeled, such as statement of financial position or statement of income.
http://fasb.org/us-gaap/role/tin/value	TIN that provides information on the values provided by the element, such as the format of the value.

The number by type of TIN is listed below:

Type	Number Added
Resource	115
Transition	440
Usage	116
Value	108
Total TINs for 2022	779

For additional information on TIN parts, see [GAAP Financial Reporting and Data Quality Committee Rules Taxonomy Technical Guide](#).

4.7 Deleted 2019 GRT Deprecated Elements

As a result of the EDGAR Release 21.2, the 2019 GRT is no longer supported, and 2019 deprecated elements no longer appear in the 2022 GRT as deprecated items or in

2022 FASB GAAP Financial Reporting Taxonomy Release Notes

deprecated relationships. Two hundred ninety-five (295) elements deprecated with the 2019 GRT were removed because they no longer are available for use. Those elements can be identified in the 2021 GRT by the “deprecated date label” with the value “2019-01-31” (see Appendix 7).

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