GAAP TAXONOMY STYLE GUIDE

Version 1.0
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Taxonomy Implementation Note

GAAP Financial Reporting Taxonomy (GRT)
Style Guide Series

Financial Accounting Standards Board

The Taxonomy Style Guide is not authoritative; rather, it is a document that communicates how the GAAP Financial Reporting Taxonomy (GRT) is designed. It also provides other information to help a user of the GRT understand how elements and relationships are structured.

Section 1.   Overview

Section 1.1   Purpose of the Guide

The purpose of the Taxonomy Implementation Note Style Guide (Guide) is to describe a Taxonomy Implementation Note (TIN) and the criteria used for including a TIN on an element in the GRT, using a structured and consistent framework.

While constituents may find the information in this Guide useful, users looking for guidance to conform to U.S. Securities and Exchange Commission (SEC) XBRL filing requirements should look to the SEC EDGAR Filer Manual (EFM) and other information provided on the SEC's website at www.sec.gov/structureddata.

Section 1.2   TIN Description

A TIN provides additional information to assist with appropriate selection of an element and its intended use. A TIN is not designed to be a replacement or substitute for element selection criteria as established by the EFM, and a TIN is not provided for every element (See Section 3 for criteria for adding a TIN). TINs generally are needed to clarify elements when there are alternatives in selection or value such as positive/negative value, before/after adoption of new guidance, and statement/disclosure usage.

Not all TIN parts (See Section 2 for TIN parts) will appear on every element with a TIN. TIN parts may vary between elements based on the criteria for adding the TIN. TINs are only included in the GRT and are not included in the SEC Reporting Taxonomy.

TINs may be temporary and removed in a future GRT. Temporary TINs generally occur with Accounting Standards Updates (ASU) when different elements are needed to accommodate the transition options or adoption timing. Those TINs are removed when the transition period has passed or upon the effective date of the ASU.

Section 2.   TIN Parts and Roles

2.1   TIN Parts

Certain parts of the TIN are limited to a particular format by their type, such as gYearMonth and decimal. Parts that allow a string format (textual information) have an open structure, and consistent language can lessen confusion and assist with appropriate usage (see Appendixes A and B for standard language). Also, the TIN parts may be used in tools to assist with programmatic validation for which a consistent structure is needed. TINs may contain the following parts and formats:

Category	Part	Type	Part Documentation	Requirement
Source	Source	string	Source for Taxonomy Implementation Note—Accounting Standards Update [ASU], Taxonomy Implementation Guide, U.S. Securities Exchange Commission rules [SEC] or Frequently Asked Question [FAQ].	Required when created based on ASU or SEC rule or used in Taxonomy Implementation Guide (TIG) or FAQ.
Source Name	SourceName	string	Identifies to which ASU, SEC rule, TIG, or FAQ an element is related.	Required when created based on ASU or SEC rule or used in TIG or FAQ.
Source Version	SourceVersion	decimal	Identifies the version of the TIG.	Required when multiple versions of a TIG exist for the same GRT version year.
Source ASU Number	Source_ASU_Number	tin-part:AsuNumber	Identifies the number of the ASU (YYYY-## format).	Required when TIN created based on ASU.
Positive XBRL Value	Positive_XBRL_Value	string	XBRL value to be entered as positive when reported amount is present; examples include facts reported as [Gain], [Increase], or [Accumulated Income].	Required for two-way elements only.
Negative XBRL Value	Negative_XBRL_Value	string	XBRL value to be entered as negative when reported amount is present; examples include facts reported as [Loss], [Decrease], or [Accumulated Loss].	Required for two-way elements only.
Taxonomy Implementation Note	Note	string	Provides information concerning appropriate use of the element.	Optional. Use when additional explanation is needed.
Link to Guidance on FASB's website	URI	anyURI	URI link to guidance, such as FAQs.	Optional.
Potential alternate element(s)	AlternateElement	tin-part:elementListItemType	Provides a possible replacement element(s).	Optional. If there are several alternate elements, they are listed in one part separated by a space.
Potential alternate element(s) for periods of and after adoption	AlternateElementForPeriodOfAndAfterAdoption	tin-part:elementListItemType	Provides a replacement element(s) to use for periods of and after adoption of new guidance until transition period is over.	Optional. If there are several alternate elements, they are listed in one part separated by a space.
Potential alternate element(s) for periods prior to adoption	AlternateElementForPeriodsPriorToAdoption	tin-part:elementListItemType	Provides a replacement element(s) to use for periods prior to adoption of new guidance until the transition period is over.	Optional. If there are several alternate elements, they are listed in one part separated by a space.
Transition options for new ASU	TransitionOption	tin-part:TransitionOptionList	Identifies the specific transition option for ASU Enumerated values which include: "Retrospective", "Prospective", "Modified Retrospective", or "Modified Prospective".	Required for transitional elements when there are different elements to select based on transition method.
Modification of TIN	TinModificationDescription	string	Identifies a change made to a TIN from a prior version of the Taxonomy.	Required for changes in TIN that may affect appropriate use of TIN. Excludes minor edits.

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Category	Part	Type	Part Documentation	Requirement
Link to inline Taxonomy Implementation Guide on FASB's website	inlineURI	anyURI	URI link to Inline Taxonomy Implementation Guide document.	Required when used for element in TIG.
Link to pdf Taxonomy Implementation Guide on FASB's website	pdfURI	anyURI	URI link to PDF Taxonomy Implementation Guide document.	Required when used for element in TIG.

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2.2   TIN Roles

TINs will have one of the following four roles (See Section 4 for role assignment)

TIN Role	Label	Description
http://fasb.org/role/tin/resource	Resource Taxonomy Implementation Note	TIN that provides information on additional resources, such as Taxonomy Implementation Guides.
http://fasb.org/role/tin/transition	Transition Taxonomy Implementation Note	TIN that provides information on the transition of elements from the amendments for Accounting Standards Updates.
http://fasb.org/role/tin/usage	Usage Taxonomy Implementation Note	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/role/tin/value	Value Taxonomy Implementation Note	TIN that provides information on the values provided by the element, such as the format of the value.

Section 3.   Criteria for Adding and Changing a TIN

3.1   Adding a TIN

A TIN is expected to be included when additional information can assist in element selection and usage. This may occur when the information for intended use is not completely understood from the element attributes (such as reference, period type, data type, and labels). The following situations have been identified for which a TIN could assist with element selection:

a. When there is a choice between elements:
    i. Elements that exist for prior and new guidance. When an ASU or SEC rule is issued, there is typically a transition period in which elements may be needed for both prior and new guidance. A transition TIN is added to the element that is only for prior guidance and to the element that is only for new guidance to indicate appropriate element selection when applying guidance.
    ii. Elements that convey transition method. There may be a choice of transition method when an ASU or SEC rule is adopted. Member elements designed for use with an extensible enumeration element are created to convey the transition method.
    iii. Similar elements exist but it may be unclear what is the intended usage or modeling. This may occur from a change in guidance or if an aggregation element exists along with some or all of its individual component elements.
b. When added for a specific purpose and to convey intended modeling:
    i. Elements that are not intended to be used for tagging but are intended to be used in a hierarchical dimensional structure.
    ii. Elements that are not intended to be used for tagging but are intended to be used as a value for an extensible enumeration element.
    iii. Elements that are intended to be used in financial statements or disclosures only or in different sections of the statement of cash flows.
    iv. Elements with a specific use because there may be multiple ways of tagging:
        1. Elements that are intended to be used for S-X Schedules.
        2. Elements that convey the same concept as both a separate line item and as part of a dimensional structure.
    v. Elements that are intended to convey location in a line item in the financial statements when the value is not presented separately.
    vi. Elements that are not presented separately and have a corresponding extensible enumeration element to convey its location.

    vii. Observed confusion in use between elements.

  c. When conveying perspective of an element that can represent both sides of a transaction or is intended to be only one side and not the other.

    i. An element representing both sides of the transaction is typical of roll forward elements for which an element may be used within a statement in which net income is reported and in a roll forward disclosure for a statement of financial position line item. In other cases, the element in the roll forward does not represent a financial statement line item value because it may be a combination of expensed and capitalized amounts.

  d. When conveying appropriate values:

    i. Two-way elements that may have a positive or negative value.

    ii. Extensible enumeration elements that have a specific structure for the value.

    iii. Elements with data types that allow multiple values.

  e. When used to identify an external resource:

    i. TIG—Elements used in a TIG that are specific to the topic.

       1. Extensible Enumerations Guide—all extensible enumeration elements.

    ii. FAQ—Elements used in an FAQ that are specific to the illustration.

There may be elements that have more than one TIN when more than one criterion applies. For example, an element may have a usage TIN for perspective and a resource TIN for inclusion in a TIG. A TIN is not expected on every element in the GRT.

3.2. Changing a TIN

A TIN may need to be modified when there is a substantive change to a TIN that may change the way the element is used. This may be a correction of an error if an incorrect element was identified as the alternate element. A TIN modification is not used for removal of transitional TINs, minor edits such as to correct a spelling error, or to conform language for consistency. The TIN part TinModificationDescription is added to the existing TIN to explain the modification.

Section 4.   TIN Role Assignment

There are four roles used for TINs based on their purpose. See Appendix A for roles, language, and parts for common TINs.

a. **Resource**

The resource role is for elements that are included in external resources to demonstrate their use for a particular topic. Identification of usage in a TIG or FAQ can direct a GRT user to the applicable TIG or FAQ for further information and assistance. TINs are added to an element used in a TIG when it is specific to the topic. For elements that are general in nature, such as "Statistical Measurement [Axis]" (RangeAxis) and its members, a TIN generally would not be added. Those elements have broad applicability and may be used in many topics. If those elements are included in an FAQ to explain their intended use, a TIN with a source of FAQ would be added. If the element used in the FAQ is an example of a type and there are numerous other applicable elements, a TIN with an FAQ source would not be added. If there are multiple versions of the TIG for the same GRT year, the part for SourceVersion would be used to differentiate the versions. Extensible enumeration elements have a TIN for Extensible Enumerations: A Guide for Preparers.

Common TIN parts include:

> Source
> SourceName
> URI
> inlineURI
> pdfURI
> SourceVersion

b. **Transition**

The transition role is used for elements that are applicable to guidance that is in transition (will be removed in the future or will be effective in the future or upon early

adoption). Element usage is appropriate for periods before or after adoption, but not both, due to adoption and timing of transition. The intention of the TIN is to assist GRT users with selecting the appropriate element when elements exist in the same GRT for prior and new guidance.

Different elements may be needed when applying guidance based on transition method options, such as retrospectively and prospectively. If applying the guidance prospectively, elements needed for prior periods may be different from elements used on and after adoption. For example, when the guidance to eliminate the concept of extraordinary items was issued, there was an option to apply the guidance prospectively. Extraordinary item elements would be used for prior periods and unusual or infrequent elements would be used for periods of and after adoption. After the transition period passed and extraordinary elements were deprecated, the TINs on the unusual or infrequent elements would be removed. Also, elements may be intended to be used only upon adoption of an ASU (new or changed requirements) or no longer to be used upon adoption when applying a retrospective transition method.

Early adoption provisions and filers having different fiscal year start dates create a situation in which both sets of elements for prior and new guidance are needed. For example, the new guidance for leases was issued with an early adoption provision. Filers that adopted early would need elements to accommodate the new guidance. Filers that did not adopt early would need to continue using the elements for the prior guidance until the effective date of the new guidance and the transition period had passed. The two sets of elements for a topic area are in the same GRT but generally are not interchangeable. After the effective date and deprecation of the elements for the prior lease guidance, the TINs on the elements for the new lease guidance would be removed.

Common TIN parts include:

> Source
> SourceName
> Source_ASU_Number
> Note

c. **Usage**

The usage role provides further information of an element's intended use that may be unclear from the element's attributes alone. This usage role may be appropriate when elements are intended for specific modeling purposes or multiple elements exist that are similar. Some of those types of uses and examples are noted below:

i. Nonsensical or unintended use—the combination of certain elements may be nonsensical or unintended based on the modeling in the GRT. For example, the

domestic member under the sponsor location dimension is not intended to be used to tag the value, and is only included in the hierarchical structure in the definition linkbase. The TIN describes how to use the element in the XBRL filing. Common TIN parts include:

Note

ii. Intended use—elements are expected to be used in combination with other elements or for a specific purpose. For example, the element to report the change in entities included or excluded from the consolidated report from one reporting period to the next is intended to be used with another element identifying the entity. Common TIN parts include:

Note
AlternateElement

iii. Perspective—elements may be used to represent both sides of a transaction (used in a roll forward and in a statement or disclosure) or there may be elements intended to be specific to one side of the transaction. For example, one element is used for both depreciation expense in the roll forward for accumulated depreciation (credit side of the transaction) and for the expense in the statement in which net income is reported (debit side of the transaction). Because the amount is expected to be the same for the debit and credit side of the transaction, one element can be used.

A TIN may indicate a statement perspective, but it does not mean that it is an element that would be used on a statement. For example, a duration element may indicate it is from a "statement of financial position perspective," which means that it is modeled from the effect on a statement of financial position line item, but would not be used on the statement of financial position itself. It is an indicator that this element would not be used on a statement in which net income is reported or on a statement of cash flows. Those types of elements are expected to be used only in the roll forward or other disclosures and not on a statement. For example, elements for accruals in the extended product warranty roll forward are modeled as increase (decrease) elements to the obligation and do not represent the expense in the statement in which net income is reported as the guidance requires separate disclosure of accruals for warranties issued in the period and accruals for preexisting warranties.

If the element modeled from the perspective of a statement in which net income is reported and is presented in the GRT within the statement, a TIN is not included because the location of the element in the GRT provides the perspective. If the

element is an expense but does not appear in the GRT within the statement in which net income is reported, a TIN is included to indicate the perspective. Because of calculation constraints, two elements may be needed for two different perspectives. The calculation specification allows for addition of elements with the same balance type (and period type) as the summation parent and for subtraction of elements with the opposite balance type. This presents a calculation constraint when an element may need to be used in two different calculations with summation parents that have different balance types. For example, capitalized interest is modeled with a debit balance type attribute and sums along with interest expense (debit) to a total amount of interest incurred (debit). However, it has been observed in filings in which capitalized interest was presented as a reduction in the statement in which net income was reported (interest incurred less capitalized interest) and as part of the total expense calculation (interest expense not presented as a subtotal). The same element cannot be used in both calculations. A TIN indicating expected perspective of those types of elements can assist in identifying the appropriate element. Common TIN parts include:

Note

iv. Location—guidance may require disclosure of the line item location in a financial statement when the fact is not presented separately on the statement. Extensible enumeration elements are intended to be used to convey location by using the line item element in which it is located as the value for the extensible enumeration element. For example, if the operating lease liability is not presented separately on the statement of financial position and is included in other liabilities, an extensible enumeration element is used with the name of the operating liabilities element as its value. Common TIN parts include:

Note
AlternateElement

d. Value

The value role is used to provide the correct format or weight for the element's value in the instance document. The common types of elements that have a TIN with a value role include:

i. Extensible enumeration elements—all extensible enumeration elements have a value TIN to illustrate the pattern for the value. Common TIN parts include:

       Note

ii. Data type that allows multiple values—to provide guidance on intended use of elements that allow multiple values. For gYearList elements, a TIN is added to provide an example of multiple years as a value separated by spaces. Common TIN parts include:

       Note

iii. Two-way elements—to clarify direction of positive and negative XBRL values, the TIN parts indicate, along with updated standard and documentation labels, the intended positive and negative values based on the balance attribute. Positive and negative values may be indicated for two-way elements but would not be expected to be used on an element that is generally intended only to be positive. Positive and negative value parts of the TIN are expected to occur together for one element and would not be used individually. For example, a two-way credit balance element is expected to have gain as a positive XBRL value and loss as a negative XBRL value. If the values represent an accumulated value, that distinction is included in the part language. While the standard and documentation labels may also communicate intended positive and negative values, the structure of the TIN allows for better programmatic use. See Appendix B for common values for the positive and negative parts. Common TIN parts include:

       Positive_XBRL_Value
       Negative_XBRL_Value

Appendix A—Common TIN Roles, Language, and Parts

Role	Category	Standard Language	Note	Source	Source Name	Source ASU Number	Positive XBRL Value	Negative XBRL Value	Potential alternate element(s)	URI	pdf URI	inlineURI	Source Version
Resource	TIG-pdf			X	X						X		X
Resource	TIG-inline			X	X							X	X
Resource	FAQ			X	X					X			
Resource	Extensible Enumeration Guide			X	X					X			
Transition	ASU transition—periods prior to adoption	Element is intended to be used for each reported period for which amendment from Accounting Standards Update identified in tin-part:Source_ASU_Number is not applied.	X	X	X	X							
Transition	ASU transition—periods for and after adoption	Element is intended to be used for each reported period for which amendment from Accounting Standards Update identified in tin-part:Source_ASU_Number is applied.	X	X	X	X							
Usage	Statement perspective—statement of financial position	Element is modeled from perspective of statement of financial position.	X										
Usage	Statement perspective—statement in which net income is reported	Element is modeled from perspective of statement in which net income is reported.	X										
Usage	Statement perspective—statement of other comprehensive income	Element is modeled from perspective of statement in which other comprehensive income is reported.	X										
Usage	Statement perspective—statement of cash flows	Element is modeled from perspective of statement of cash flows.	X										
Usage	Statement location line item element—statement of financial position	If element is not presented separately in statement of financial position, element identified in tin-part:AlternateElement is used to convey location within statement of financial position.	X						X				

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Role	Category	Standard Language	Note	Source	Source Name	Source ASU Number	Positive XBRL Value	Negative XBRL Value	Potential alternate element(s)	URI	pdf URI	inlineURI	Source Version
Usage	Statement location extensible enumeration element—statement of financial position	Element is intended to convey location within statement of financial position of element identified in tin-part:AlternateElement, when element identified in tin-part:AlternateElement is not presented separately.	X						X				
Usage	Statement location line item list element—statement in which net income is reported	If element is not presented separately in statement in which net income is reported, element identified in tin-part:AlternateElement is used to convey location within statement in which net income is reported.	X						X				
Usage	Statement location extensible enumeration element—statement in which net income is reported	Element is intended to convey location within statement in which net income is reported of element identified in tin-part:AlternateElement, when element identified in tin-part:AlternateElement is not presented separately.	X						X				
Usage	Statement location line item list element—statement in which net income is reported when element is from perspective of statement of financial position	If effect within statement in which net income is reported related to element is not presented separately in statement in which net income is reported, element identified in tin-part:AlternateElement is used to convey location of effect within statement in which net income is reported.	X						X				
Usage	Statement location extensible enumeration element—statement in which net income is reported when element is from statement of financial position perspective	Element is intended to convey location within statement in which net income is reported for effect within statement in which net income is reported related to element identified in tin-part:AlternateElement, when effect related to element identified in tin-part:AlternateElement is not presented separately.	X						X				

(continues)

Role	Category	Standard Language	Note	Source	Source Name	Source ASU Number	Positive XBRL Value	Negative XBRL Value	Potential alternate element(s)	URI	pdf URI	inlineURI	Source Version
Usage	Statement location line item element—statement of other comprehensive income	If element is not presented separately in statement in which other comprehensive income is reported, element identified in tin-part:AlternateElement is used to convey location within statement in which other comprehensive income is reported.	X						X				
Usage	Statement location extensible enumeration element—statement of other comprehensive income	Element is intended to convey location within statement in which other comprehensive income is reported of element identified in tin-part:AlternateElement, when element identified in tin-part:AlternateElement is not presented separately.	X						X				
Usage	Transition method choice	Element is intended to be used with tin-part:AlternateElement to convey transition method used upon adoption of amendment from Accounting Standards Update when choice of transition method exists.	X	X	X	X			X				
Usage	SEC Schedule	Element is intended to be used for financial statement schedule specified by Securities and Exchange Commission Regulation S-X.	X										
Usage	Elements for EE values	Element is intended to be used as value for element identified in tin-part:AlternateElement.	X						X				
Value	Appropriate value—extensible enumeration element	Value reported using this element must be element available in taxonomies used in filing, including extension taxonomy. Example of how pattern for reported value would appear, but may not necessarily be reported for this element, is: "http://fasb.org/us-gaap/2021-01-31#Assets". There is no limit to number of values that could be reported. Additional values are required to be space-separated and alphabetically ordered. Data type on this element has changed to enumerationSetItemType, as Extensible Enumerations 2.0 specification has attained Recommendation status.	X										

(continues)

Role	Category	Standard Language	Note	Source	Source Name	Source ASU Number	Positive XBRL Value	Negative XBRL Value	Potential alternate element(s)	URI	pdf URI	inlineURI	Source Version
Value	Appropriate value—gYearList	Element has data type that allows multiple years to be reported. Example of how pattern for each reported value would appear is: "2008 2010 2011".	X										
Value	Two-way elements						X	X					

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Appendix B—Two-way Element Values

Positive_XBRL_Value	Negative_XBRL_Value
Accumulated Gain	Accumulated Loss
Accumulated Income	Accumulated Loss
Accumulated Loss	Accumulated Income
Accumulated Prior Service Cost	Accumulated Prior Service Credit
Accumulated Transition Asset	Accumulated Transition Obligation
Acquisition	Disposition
Asset	Liability
Cost	Credit
Cost	Reversal of Cost
Cost	Fee
Cost and Loss	Credit and Income
Cost or Premium	Fee or Discount
Cumulative Increase	Cumulative Decrease
Decrease	Increase
Expense	Reversal of Expense
Funded or Overfunded	Unfunded or Underfunded
Gain	Loss
Gain Amortization	Loss Amortization
Gain Derecognition	Loss Derecognition
Gain Reclassification	Loss Reclassification
Income	Expense
Income	Loss
Income Reclassification	Loss Reclassification
Increase	Decrease
Loss	Income
Loss Reclassification	Income Reclassification
Prior Service Cost	Prior Service Credit
Prior Service Cost Reclassification	Prior Service Credit Reclassification
Provided by	Used in
Return	Loss
Tax Benefit	Tax Expense
Tax Benefit for Reclassification	Tax Expense for Reclassification
Tax Expense	Tax Benefit
Tax Expense for Derecognition	Tax Benefit for Derecognition
Tax Expense for Gain Amortization	Tax Benefit for Loss Amortization
Tax Expense for Reclassification	Tax Benefit for Reclassification
Transfer in	Transfer out
Transition Asset	Transition Obligation
Transition Asset Reclassification	Transition Obligation Reclassification
Writeoff	Recovery