SEC Reporting Taxonomy

Release Notes

Version 2026

This version of the Release Notes accompanies the formal release of the 2026 SEC Reporting Taxonomy (SRT) by the Financial Accounting Standards Board (FASB).

Financial Accounting Standards Board

Notice

Authorized Uses of This Document

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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). The 2026 SRT is named "SRT (2026)" on the FASB Taxonomy Online Review and Comment System (TORCS). It also is included in the 2026 GAAP Financial Reporting Taxonomy (GRT) named "US GAAP (2026)" on TORCS.

These release notes describe improvements from the 2025 SRT that were made to improve its utility. For elements that existed in the 2025 SRT, the element names are unchanged, so they do not adversely affect comparability, which helps facilitate conversion of filings to the final 2026 SRT. However, several improvements described in this document will need to be considered, including elements that have been added to and elements that were modified in the 2026 SRT. 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 list of nonsubstantive changes for the 2026 SRT is available on the FASB **website** in a file in Excel format.

A complete list of all improvements from the 2025 SRT, necessary to complete the 2026 SRT, has been posted on the FASB **website** in a file in Excel format.

2 Modifications to the SEC Reporting Taxonomy

See the separate file in Excel format for the **appendixes** that detail by element the modifications to the 2026 SRT. The modifications are on separate tabs in the file as follows:

Appendix Number	Modification
Appendix 1	New Elements
Appendix 2	Deprecated Items
Appendix 3	Modified References
Appendix 4	Modified Documentation Labels
Appendix 5*	Modified Standard Labels
Appendix 6*	Modified Period Type
Appendix 7*	Modified Balance Type
Appendix 8*	Modified Data Type
Appendix 9*	Taxonomy Implementation Notes
Appendix 10*	Deleted Elements

*None for 2026 version

2.1. New Elements

The 2026 SRT includes three (3) new elements for which the underlying recognition and measurement are not specified by generally accepted accounting principles (GAAP) but are used by GAAP filers. Those improvements are in Appendix 1.

2.2. Deprecated Items

The 2026 SRT includes thirty-eight (38) elements that were deprecated. Deprecated elements remain in two annual updates to satisfy legacy and conversion requirements but should not be used in filings. After remaining in two annual updates, they are removed and are no longer available for use. Those improvements are included in Appendix 2.

2.3. Modified References

The 2026 SRT includes five (5) elements with a modified reference for which the underlying recognition and measurement are not specified by GAAP but are used by GAAP filers. Those improvements are in Appendix 3.

2.4. Modified Documentation Labels

The 2026 SRT includes four (4) elements with modified documentation labels to better identify the substance and intended application of the elements. Those improvements are in Appendix 4.

For a detailed list of the elements in the 2026 SRT, see the Excel version of the **2026 SRT**.

For a discussion of the technical aspects of the 2026 SRT, see the **2026 SRT Technical Guide**.