



Proposed 2026 DQC Rules Taxonomy

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Release Notes

Version 2026*

* Pending SEC Acceptance of the 2026 GAAP Financial Reporting Taxonomy (GRT). The 2026 GRT is subject to change until published as final.

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Notice

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Notice to Recipients of This Release Notes

The Taxonomy staff invites individuals and organizations to send written comments on additions and improvements included in the proposed DQC Rules Taxonomy noted in this Release Notes. Interested parties should submit comments to xbrled@fasb.org. Those without email should mail their comments to “Chief of Taxonomy Development, File Reference No. 2026-1500, FASB, 801 Main Avenue, PO Box 5116, Norwalk, CT 06851-5116.” Do not send responses by fax.

Responses from those wishing to comment must be received by November 10, 2025.

The FASB will make all comments publicly available by posting them to the [FASB Taxonomies Comment Letters Page](#) of its website.

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

Table of Contents

Questions for Respondents 1

Proposed Improvements to the 2026 DQCRT 2

 Summary..... 2

 Proposed Validation Rules Included for Exposure 2

 How to Comment on the Proposed Validation Rules Included 5

Questions for Respondents

The Financial Accounting Standards Board (FASB) Taxonomy staff invites comments on all matters in this proposal, particularly on the issues and questions below, but respondents need not comment on all issues. Comments are requested from those individuals who agree with the ideas expressed and 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.

1. Do you agree with the proposed additions and/or modifications to the validation rules included in the 2026 DQC Rules Taxonomy (DQCRT)? If not, what addition or modification do you disagree with?
2. Are there additional validation rules that should be included, or should improvements be made to existing validation rules for the 2026 DQCRT? If yes, what are those additions or improvements?

Proposed Improvements to the 2026 DQCRT

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) and the *SEC Reporting Taxonomy* (SRT) (collectively referred to as the “GAAP Taxonomy”). As a part of the ongoing development and maintenance of the GRT, the FASB includes the proposed *DQC Rules Taxonomy* (DQCRT) with the annual GRT release to improve exposure to and compliance with the XBRL US Data Quality Committee (DQC) rules.

The DQCRT is an XBRL representation of select DQC validation rules. It is uniquely structured from the typical design of XBRL taxonomies because it is narrowly focused on conveying the DQC validation rules, predominantly for regulator use, but it is up to the discretion of the regulator in deciding on which rules to adopt for validation. It is not intended to be used in U.S. Securities and Exchange Commission (SEC) filers’ extension taxonomies in the way that the GRT or the SEC’s Document and Entity Information (DEI) Taxonomy is used.

The DQCRT contains a subset of the DQC rules. These release notes describe the proposed additions or improvements to the 2026 DQCRT. The proposed additions or improvements are based on the FASB Taxonomy staff’s evaluation of the validation rules that have been available for use for more than one year, with consideration for how the DQC has addressed any feedback on those validation rules.

Proposed Validation Rules Included for Exposure

The exposure draft includes only the rules proposed for addition to the 2026 DQCRT.

The DQC rules included in the exposure¹ and a description of their purpose are described below:

- [DQC 0049: Single Calculation Tree for Change in Cash Flows](#)
This rule identifies when a single calculation tree has not been used to represent the increase or decrease in cash for the period.
- [DQC 0094: US Maturity Schedules](#)
The first part of the rule checks that the remainder portion of a maturity schedule is only used for quarterly filings. The second part of the rule checks that where a remainder is used, that an amount for year one is also reported.

¹ Additional proposed improvements have been made for DQC 0015: *Negative Values*.

- [DQC 0107: Acquire Finite Lived Intangible Assets Text Block](#)
This rule identifies where ScheduleOfAcquiredFiniteLivedIntangibleAssetsByMajorClassTextBlock has been used with BusinessAcquisitionAxis instead of the preferred text block, ScheduleOfFiniteLivedIntangibleAssetsAcquiredAsPartOfBusinessCombinationTextBlock.
- [DQC 0110: Missing Business Acquisition Axis \(Short Period\)](#)
This rule identifies where the entity has reported the details of a specific acquisition but has not identified the actual acquisition. It also identifies those cases where the aggregate consideration transferred for the reporting period has not been reported using appropriate dates.
- [DQC 0113: Gross Acquisition Less Than Net Acquisition](#)
This rule identifies when the value of gross acquisition payments is less than the value of net acquisition payments.
- [DQC 0114: Assets Acquired Net of Goodwill](#)
This rule identifies cases where the net value of assets acquired, and liabilities assumed plus goodwill does not equal the business combination amount including goodwill.
- [DQC 0116: Line Items Requiring the Asset Acquisition Axis](#)
This rule identifies where an entity reports certain asset acquisition facts without AssetAcquisitionAxis.
- [DQC 0117: Financial Statement Tables Dimensional Cross Check](#)
This rule identifies inconsistent cross dimensional calculations defined for the Financial Statements.
- [DQC 0120: Incorrect Line Item Reference](#)
This rule ensures that the line item defined as the fact value for the extensible enumeration element exists on the Statement of Financial Position.
- [DQC 0122: Components of Equity on the Balance Sheet](#)
This rule ensures StatementEquityComponentsAxis or PartnerCapitalComponentsAxis are only used to report facts on the Statement of Shareholders equity and not the Statement of Financial Position.
- [DQC 0125: Lease Cost Cannot be Negative](#)
This rule identifies if LeaseCost is negative and that no value has been reported for SubleaseIncome.
- [DQC 0131: Lease Allocation in Balance Sheet](#)
This rule checks whether a value for the finance or operating lease extensible enumeration elements has been reported. If such values are in the filing, the rule retrieves the QName representing the balance sheet location, then compares the reported balance sheet value to the lease amount disclosed in the notes. If the lease amount in the notes exceeds the corresponding balance sheet value, the rule flags an error.
- [DQC 0139: Bank Ratios – Scale Issues](#)
This rule ensures that capital adequacy ratios are reported with the correct scale. It also ensures that the appropriate elements have been used to report capital adequacy ratios.
- [DQC 0140: Investment Schedule Cross Calc](#)
This rule ensures that the correct elements are used in the investment schedule. It specifically ensures that consistent elements are used for including and excluding accrued interest elements in the investment disclosure.

- [DQC 0143: Derivative Position Extensible Enumeration](#)
This rule checks that the value reported with DerivativePositionExtensibleEnumeration is either CallOptionMember or PutOptionMember.
- [DQC 0144: No Balance Attribute in Financial Statements](#)
This rule checks that financial statement line item elements that are extensions have a balance attribute. The rule only checks those concepts in the financial statements that are leaf items.
- [DQC 0145: Inappropriate Cash Flow Presentation](#)
This rule ensures that the abstract element of certain cash flow activities do not include elements that descend from a different cash flow activity abstract.
- [DQC 0147: Incorrect Sign of Elimination Items](#)
This rule checks that values using ConsolidationEliminationsMember on ConsolidationItemsAxis are consistent with the value reported for the line item of the consolidated amount.
- [DQC 0148: OCI Items in Income & Income in OCI](#)
This rule checks if OCI items have been included in the calculation of net income. The rule also identifies where income items are included in the calculation of OCI.
- [DQC 0149: Use of Noncurrent Assets](#)
The rule is intended to ensure that NoncurrentAssets has been used as a measure of long lived assets across geographies.
- [DQC 0150: Segment Reporting Inconsistencies](#)
This rule checks for inconsistencies in segment reporting disclosures. The rule (1) checks that the members on the ConsolidationItemsAxis aggregate correctly, (2) checks that the members on StatementBusinessSegmentsAxis aggregate correctly, (3) checks the reconciling items, and (4) identifies all the segment members and compares the number of unique segments to the number of reported segments.
- [DQC 0153: Financial Statement Table Placement](#)
This rule checks the financial statement disclosures for a hypercube that does not contain all primary items in the disclosure. The rule looks for monetary items that are siblings to the table in the financial statements. Any monetary items not included as primary items of the cube are reported as errors.
- [DQC 0154: Tax Reconciliation Items](#)
This rule checks that tax reconciliation items have been selected correctly. The rule checks the following reconciliation items: (1) Foreign-derived intangible income, (2) Global intangible low-taxed income, (3) Base erosion and anti-abuse tax, and (4) Foreign Income Tax Rate Differentials.
- [DQC 0155: Exchange Rate Effect Inconsistency](#)
This rule checks that the exchange rate impact on the cash flow statement is calculated correctly.
- [DQC 0156: Basic and Diluted Extension Elements](#)
This rule identifies extension numeric elements that contain the string 'basicanddiluted.' The rule will only fire where values have been reported for the extension elements.
- [DQC 0157: Bank Measures Less than One Percent](#)
The rule is intended to identify those cases where the value of the capital adequacy ratio has an incorrect scale is understated.

- [DQC 0159: Financial Statement Abstract Concepts](#)
This rule identifies when all three financial statement abstract concepts have not been used in a filing. The rule identifies the presentation statement networks in the filing and checks that the networks identified include the abstract elements `IncomeStatementAbstract`, `StatementOfFinancialPositionAbstract`, and `StatementOfCashFlowsAbstract`. When checking for the presence of the `IncomeStatementAbstract` element, the rule allows the element `StatementOfIncomeAndComprehensiveIncomeAbstract` to be used as a substitute.
- [DQC 0161: Single Member Disaggregation](#)
This rule identifies if a single dimension member has been used on one of the following dimensions and no default value has been reported for the dimensionally qualified element: (1) `RetirementPlanFundingStatusAxis`, (2) `InvestmentTypeAxis`, or (3) `RetirementPlanTaxStatusAxis`.
- [DQC 0163: Segment Expenditure Addition to Long Lived Assets](#)
This rule identifies where the elements `PaymentsToAcquirePropertyPlantAndEquipment` or `PropertyPlantAndEquipmentAdditions` have been used in the segment tables `ScheduleOfSegmentReportingInformationBySegmentTable` or `ScheduleOfRevenuesFromExternalCustomersAndLongLivedAssetsTable` and has not included the element `SegmentExpenditureAdditionToLongLivedAssets` in the table.
- [DQC 0165: Useful Life of Leasehold Improvements](#)
This rule identifies where `PropertyPlantAndEquipmentUsefulLifeDescriptionOfTermExtensibleEnumeration` has been used with `LeaseholdImprovementsMember` on the `PropertyPlantAndEquipmentByTypeAxis` with a value of "UsefulLifeTermOfLeaseMember." If this condition is met, the rule then checks if a value has also been reported for the concept `PropertyPlantAndEquipmentUsefulLife` using the `LeaseholdImprovementsMember`. If the element `PropertyPlantAndEquipmentUsefulLifeDescriptionOfTermExtensibleEnumeration` is used with this value, then this implies that no value would be provided for the concept `PropertyPlantAndEquipmentUsefulLife`.

How to Comment on the Proposed Validation Rules Included

Comments on the proposed 2026 DQCRT should be made through the Taxonomy Online and Comment System ([TORCS](#)). Individuals providing comments on the DQCRT are required to register with a “user name” and email address. All comments will be visible to other registered users. Guidance for using the Taxonomy viewer/commenting tool is provided [here](#).