Proposed Improvements for the 2026 GAAP Meta Model Relationships Taxonomy

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Release Notes

Version 2026*

*This version of the Release Notes accompanies the release pending SEC acceptance of the 2026 GAAP Financial Reporting Taxonomy (GRT) and SEC Reporting Taxonomy (SRT) (collectively referred to as the "GAAP Taxonomy") by the Financial Accounting Standards Board (FASB).

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Financial Accounting Standards Board

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Notice to Recipients of These Release Notes

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. 2026-2700. Those without email should mail their comments to "Chief of Taxonomy Development, File Reference No. 2026-2700, FASB, 801 Main Avenue, PO Box 5116, Norwalk, CT 06856-5116." Do not send responses by fax.

In addition, comments on the proposed Meta Model Relationships can be made through the Taxonomy Online and Comment System (TORCS). Individuals providing comments on the proposed Meta Model Relationships are required to register with a "user name" and email address. Please note that all comments will be visible to other registered users. Guidance for using the Taxonomy viewer/commenting tool is provided here.

XBRL Taxonomy Files are also available at this link, which requires XBRL-enabled software to view.

Responses from those wishing to comment must be received by December 1, 2025.

The FASB will make all comments publicly available by posting them to the **FASB Taxonomies 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 improvements for the 2026 GAAP Meta Model Relationships Taxonomy (2026 Meta Model Taxonomy)? If not, what do you not agree with?

2. Are there additional improvements needed for the 2026 Meta Model Taxonomy? If yes, what are those changes?

3. Do you agree with including the new concept-numerator and concept-denominator relationships? If not, why?

4. Should any additional relationships be added to the Meta Model Taxonomy? If yes, what are those relationships?

1. Summary

The Financial Accounting Foundation (FAF) and the 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"). These release notes describe new relationships, which are viewed as helpful information for constituents that are focused on accounting model information. The existing XBRL relationships provide presentation, syntax, and validation. The meta model relationships included in the 2026 GAAP Meta Model Relationships Taxonomy (2026 Meta Model Taxonomy) add base-level-accounting model relationships.

2. Modifications to the 2026 Meta Model Taxonomy

The following improvements have been made for the proposed 2026 Meta Model Taxonomy:

- Added approximately 260 new relationships in total to Instant-inflow, Instant-outflow, Instant-contra, Instant-accrual, and Aggregate-other and corrections to relationships provided for the 2025 Meta Model Relationships Taxonomy.
- Added approximately 90 relationships each to the new Concept-numerator and Concept-denominator relationship types, which is described further below in Section 3.
- Added approximately 30 new relationships to the Class-subclass relationship, to better support the application of traits to the elements.
- Approximately 2,000 new Trait-domain, Domain-member, and Trait-concept relationships, along with the supporting trait concepts, were added to the 2026 Meta Model Taxonomy. Together with the additional Class-subclass relationships, these enhancements improve the ability to convey element attributes. Attribute information has been added or expanded to assist all taxonomy users in identifying characteristics such as:
    - Whether gain or loss concepts represent realized or unrealized amounts
    - Statistical measurement information (for example, minimum, maximum, or average), including whether a minimum or maximum value represents an upper or lower bound or a threshold boundary
    - Expanded "Use" traits that indicate how assets, liabilities, and equity are recognized, derecognized, remeasured, allocated, or reclassified
    - Lease classifications, such as finance or operating leases
    - Future activities, including future expenses, revenues, or payments.

3. Other Improvements to the 2026 Meta Model Taxonomy

Two new relationship groups, Concept-numerator and Concept-denominator have been added to the 2026 Meta Model Taxonomy to identify both the numerator and denominator used in the calculation for the source concept in the relationships.

The concept-numerator relationship indicates that the target element serves as the numerator in the calculation represented by the source element. This relationship links a source (concept) element with a data type of perShareItemType, pureItemType, or percentItemType to its corresponding target (numerator) element. The target element has a numeric data type such as monetaryItemType or integerItemType.

The concept-denominator relationship indicates that the target element serves as the denominator in the calculation represented by the source element. This relationship links a source (concept) element with a data type of perShareItemType, pureItemType, or percentItemType to its corresponding target (denominator) element. The target element has a numeric data type such as monetaryItemType or sharesItemType.

The benefits for users are that this relationship enables both validation and analytical use cases. It enables validation checks to confirm that reported facts are calculated correctly and allows users to derive unreported facts when two of the three components in the calculation are known.