

*Proposed Technical and Other Conforming Improvements for the 2026
SEC Reporting Taxonomy*

Issued: September 5, 2025
Comments Due: November 4, 2025

Release Notes

Version 2026*

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

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Notice to Recipients of This Release Notes Draft

The Taxonomy Staff invites individuals and organizations to send written comments on issues raised in this draft Release Notes. Interested parties should submit comments to xbrled@fasb.org. Those individuals without email should mail their comments to “Chief of Taxonomy Development, File Reference No. 2026-1000, FASB, 801 Main Avenue, PO Box 5116, Norwalk, CT 06856-5116.” Do not send responses by fax.

Responses from those wishing to comment must be received by November 4, 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](#).

Notice

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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 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. Supporting details for these questions are included in the Appendix to this document.

1. Do you agree with the proposed technical and other conforming improvements for the 2026 SEC Reporting Taxonomy (SRT)? If not, what do you not agree with?
2. Are there additional technical and other conforming improvements needed for the 2026 SRT? If yes, what are those changes?

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).

These release notes describe the proposed technical and other conforming improvements to the 2026 SRT that are designed to improve its utility. Non-substantive changes for minor edits, such as capitalization and hyphenation, to conform to style are not included because they do not affect the intended usage of the elements.

2 Modifications to the SEC Reporting Taxonomy

See the separate file in Excel format for the [Appendix](#) that details by element the proposed improvements to the SRT. The modifications are on separate tabs in the file as follows:

Appendix Number	Modification
Appendix 1	New Elements
Appendix 2	Deprecations
Appendix 3	Modified Documentation Labels
Appendix 4	Modified References

2.1. Proposed New Elements

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

2.2. Proposed Deprecations

The SRT includes thirty-eight (38) proposed deprecated elements, which may be deprecated because of infrequent use in practice, errors in their creation, or superseded guidance. 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 and are no longer available for use. Those improvements are in Appendix 2.

2.3. Proposed Documentation Labels

The SRT includes four (4) elements with proposed modified documentation labels to assist with intended application of the elements. Those improvements are in Appendix 3.

2.4. Proposed Modified References

The SRT includes four (4) elements with proposed modified references to assist with element selection. Those improvements are in Appendix 4.

3 Appendix—Summary of Proposed Technical and Other Conforming Improvements

A complete list of proposed SRT technical and other conforming improvements is included as an Appendix. The link to the Appendix is a [**downloadable file**](#).