Proposed GAAP Taxonomy Improvements for Proposed Accounting Standards Update—*Derivatives and Hedging—Contracts in Entity's Own Equity (Subtopic 815-40): Targeted Improvements to Indexation*

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Release Notes

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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 Release Notes. Interested parties should submit comments to xbrled@fasb.org. Those without email should mail their comments to "Assistant Director, XBRL Staff, File Reference No. 2026-ED900, 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 January 4, 2027.

The FASB will make all comment letters publicly available by posting them to the FASB Taxonomies Comment Letters page of its website.

An electronic copy of this Release Notes Draft is available on the FASB's website.

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Table of Contents

Page Number

Questions for Respondents 1

Summary 2

Appendix—Summary of Proposed Elements 3

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Questions for Respondents

The XBRL staff of the Financial Accounting Standards Board (FASB) invites comments on all matters in this proposal to the GAAP Financial Reporting Taxonomy and the SEC Reporting Taxonomy (collectively referred to as the "GAAP Taxonomy"), 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 GAAP Taxonomy improvements for proposed Accounting Standards Update—*Derivatives and Hedging—Contracts in Entity's Own Equity (Subtopic 815-40): Targeted Improvements to Indexation* (proposed Accounting Standards Update)? If not, what do you not agree with?

2. Are there additional GAAP Taxonomy improvements needed for the proposed Accounting Standards Update? If yes, what are those changes?

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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 and SEC Reporting Taxonomy (collectively referred to as the "GAAP Taxonomy"). As a part of the ongoing development and maintenance of the GAAP Taxonomy, proposed Accounting Standards Updates are reviewed to determine if updates to the GAAP Taxonomy are needed to meet new or modified financial reporting requirements.

These release notes describe proposed GAAP Taxonomy improvements that will be required upon finalization of proposed Accounting Standards Update—*Derivatives and Hedging—Contracts in Entity's Own Equity (Subtopic 815-40): Targeted Improvements to Indexation* (proposed Accounting Standard Update).

Refer to the Accounting Changes Taxonomy Implementation Guide for examples of modeling for the reporting of the transition upon adoption of amendments from an Accounting Standards Update or other accounting changes.

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Appendix—Summary of Proposed Elements

A complete list of proposed GAAP Taxonomy improvements is included as an Appendix and posted as a separate Excel file to the Proposed GAAP Taxonomy Improvements Page on the website. The link to the Appendix is a downloadable file. Taxonomy elements that are intended to be used for tagging a reporting requirement in a paragraph in the proposed Accounting Standards Update, can be located by using the references to that paragraph in the Excel file.

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