Review of Technical Changes for Vendors & Data Providers

Proposed 2017 US GAAP Taxonomy

October 18, 2016
Agenda

- Introduction of speakers
- Typed dimensions
- Extensible enumerations
- Taxonomy disclosure template
- Taxonomy package
- Change Notes/Taxonomy Implementation Notes
Introduction of Speakers

- Walter Hamscher
  - Senior IT Program Manager, Office of Structured Disclosure, U.S. Securities and Exchange Commission
- Campbell Pryde
  - President and CEO, XBRL US
- Paul Warren
  - Technical Director, XBRL International
- Louis Matherne
  - Chief of Taxonomy Development, FASB
- David Shaw
  - XBRL Project Manager, FASB
Before We Begin...

- Purpose of today’s webcast is primarily to discuss the “how” and not the “why”
- Additional information on the why
  - Release notes:
    • https://tinyurl.com/hbntm5g
  - Replay of FASB Webcast:
    • https://tinyurl.com/h46cqp2
- Additional information is included in the Technical Guide:
  - https://tinyurl.com/z8exmaj
Removing Ambiguity in Taxonomy Use

- Reducing and constraining dimension use
  - Use explicit dimensions for disaggregations and move properties to line items
    - Data aggregators prefer line items over dimensions
    - Could use stringItemType for properties as line items but extensible enumerations are more precise and constrained
    - Simplify XBRL contexts in instance
  - Use typed dimensions to associate related line item facts and properties
    - Associated Fact dimensions
    - Supports properties as line items

- Taxonomy disclosure templates further simplifies and constrains modeling choices
Typed Dimensions

- Explicit dimensions use members defined in the definition linkbase; either base or extension taxonomy

- Typed dimensions are identified by the presence of the xbrldt:typedDomainRef attribute
  - Defines the simple data type that the members are reported as
    - Date
    - Year
    - String
    - Positive integer
    - ...
  - Member values are specified in the instance document
Typed Dimensions

Typed dimensions are defined by Dimensions specification
- https://specifications.xbrl.org/spec-group-index-group-dimensions.html
Typed Dimensions

- **Definition linkbase relationships not used**
  - Dimension-domain
  - Domain-member (no dimension members)
  - Dimension-default
  - Dimension-domain

- **Definition linkbase relationships used**
  - All
  - Hypercube-dimension
  - Domain-member (for primary line items only)
Typed Dimensions

- Typed dimensions

- Explicit dimensions
Typed Dimensions

- Proposed Taxonomy includes positive integer data type
  - Constrains the members in the instance to only positive integers (1, 2, 3, 4, etc.)
- Positive integer members as used here do not have semantic meaning and are only used to associate related information
- Included in the relationship groups for Leases, Revenue, and Retirement Benefits
Typed Dimensions

Example

```xml
<xbrli:context id="FiscalYear_Duration_01"
    xmlns:xbrli="http://www.xbrl.org/2003/instance">
    <xbrli:entity>
        <xbrli:identifier scheme="http://www.sec.gov/CIK">0000000000</xbrli:identifier>
    </xbrli:entity>
    <xbrli:context ref="# LeaseClassificationAxis" id="FiscalYear_Duration_01"
        xmlns:xbrli="http://www.xbrl.org/2003/instance">
        <xbrli:segment>
            <xbrli:typedMember dimension=" LeaseClassificationAxis">
                <xbrli:identifier scheme="http://www.sec.gov/CIK">01</xbrli:identifier>
            </xbrli:typedMember>
        </xbrli:segment>
    </xbrli:context>
</xbrli:context>
```

```
<xbrli:context id="FiscalYear_Duration_02"
    xmlns:xbrli="http://www.xbrl.org/2003/instance">
    <xbrli:entity>
        <xbrli:identifier scheme="http://www.sec.gov/CIK">0000000000</xbrli:identifier>
    </xbrli:entity>
    <xbrli:context ref="# LeaseClassificationAxis" id="FiscalYear_Duration_02"
        xmlns:xbrli="http://www.xbrl.org/2003/instance">
        <xbrli:segment>
            <xbrli:typedMember dimension=" LeaseClassificationAxis">
                <xbrli:identifier scheme="http://www.sec.gov/CIK">02</xbrli:identifier>
            </xbrli:typedMember>
        </xbrli:segment>
    </xbrli:context>
</xbrli:context>
```
Typed Dimensions

Open items for Final 2017 Taxonomy
- May add additional data types
  - Retirement benefits – may consider string
  - Revenue – may consider different date data types
    - Year
    - Year-month
    - Duration
- Tool sets will need to accommodate typed dimensions with various data types
Typed Dimensions
Effect of member data type on rendering

- Numeric, date, duration: ordered as schema data type
- Enumerated: enumeration order
- Strings: lexical order
Typed Dimensions

Questions
Extensible Enumerations

List of values that filers can augment

- Like any other line item but with “constrained flexibility”
- Base list is defined in the base taxonomy definition linkbase
- Filer adds values through their extension taxonomy
  - Additions may be base or extension elements
    o “Extensibility” is that the list of values can be added to—not that they are necessarily extension elements
    o So long as they fit the domain
- MUST reference base taxonomy linkrole, i.e., not in an extended linkrole (ELR)
Extensible Enumerations

Contrast with enumerated list:

- Provide possible values defined in us-types-draft-2017-01-31.xsd:

```xml
<xs:complexType abstract="false" mixed="false" name="zoneStatusItemType">
  <xs:simpleContent>
    <xs:restriction base="xbrli:stringItemType">
      <xs:enumeration value="Green"/>
      <xs:enumeration value="Yellow"/>
      <xs:enumeration value="Orange"/>
      <xs:enumeration value="Red"/>
      <xs:enumeration value="Other"/>
      <xs:enumeration value="NA"/>
      <xs:attributeGroup ref="xbrli:nonNumericItemAttrs"/>
    </xs:restriction>
  </xs:simpleContent>
</xs:complexType>
```

- Any element with this data type can only report the values listed above

(No Value)
(No Value)
Green
Yellow
Orange
Red
Other
NA
Extensible Enumerations

- Filers ability to add possible values is made available by new attributes included:
  - enum:linkrole
  - enum:domain

- To use the Extensible Lists the extension taxonomy **must** reference the domain-member relationships:

- Preparers continue to add labels to the members used
Extensible Enumerations

- Extensible enumerations defined in the specification:
  - Specification
    - https://specifications.xbrl.org/spec-group-index-extensible-enumerations.html
  - Schema
    - http://www.xbrl.org/2014/extensible-enumerations.xsd

- XII is currently working on Extensible Enumerations 1.1
  - Allows multiple QName values to be reported
Extensible Enumerations

Illustration

us-gaap-draft-2017-01-31.xsd

```
<xs:element id="us-gaap_RetirementPlanExtensibleList" name="RetirementPlanExtensibleList" nillable="true"
substitutionGroup="xbrli:item" type="enum:enumerationItemType" xbrli:periodType="duration"
```

us-gaap-eedm-def-draft-2017-01-31.xml

```
<table>
<thead>
<tr>
<th>Name</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>name</td>
<td>RetirementPlanExtensibleList</td>
</tr>
<tr>
<td>prefix</td>
<td>us-gaap</td>
</tr>
<tr>
<td>abstract</td>
<td>false</td>
</tr>
<tr>
<td>id</td>
<td>us-gaap_RetirementPlanExtensibleList</td>
</tr>
<tr>
<td>nillable</td>
<td>true</td>
</tr>
<tr>
<td>substitution group</td>
<td>xbrli:item</td>
</tr>
<tr>
<td>type</td>
<td>enum:enumerationItemType</td>
</tr>
<tr>
<td>XBRL</td>
<td></td>
</tr>
<tr>
<td>base item type</td>
<td>QNameItemType</td>
</tr>
<tr>
<td>period type</td>
<td>duration</td>
</tr>
<tr>
<td>Extensible Enumeration</td>
<td></td>
</tr>
<tr>
<td>link role</td>
<td>Extensible Enumeration Domain Members</td>
</tr>
<tr>
<td>domain</td>
<td>Retirement Plan [Domain]</td>
</tr>
<tr>
<td>head usable</td>
<td>false</td>
</tr>
</tbody>
</table>
```

- Extensible Enumeration Domain Members
  - Assets [Abstract]
  - Cumulative Effect of New Accounting Principle in Period of Adoption [Abstract]
  - Income Statement [Abstract]
  - Liabilities [Abstract]
  - Retirement Plan [Domain]
    - Pension Plan [Member]
      - Other Postretirement Benefit Plan [Member]
      - Other Pension Plan [Member]
      - Supplemental Employee Retirement Plan [Member]
      - Other Pension Plan, Postretirement or Supplemental Plans [Member]
      - Postemployment Retirement Benefits [Member]
    - Retirement Plan Funding Status [Domain]
    - Retirement Plan Sponsor Location [Domain]
    - Retirement Plan Tax Status [Domain]
Extensible Enumerations

Illustration
Extensible Enumerations

Example

<table>
<thead>
<tr>
<th>Benefit Obligation Outstanding:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Our funded plans have tax-exempt status.</td>
</tr>
<tr>
<td>Our unfunded plans are located in Europe.</td>
</tr>
<tr>
<td>Funded plans</td>
</tr>
<tr>
<td>Unfunded plans</td>
</tr>
<tr>
<td><strong>Total</strong></td>
</tr>
</tbody>
</table>
Extensible Enumerations

Example

- Before – properties as dimension-member pairs

<table>
<thead>
<tr>
<th>Context</th>
<th>Fact Values</th>
<th>Date</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>RetirementPlanFundingStatusAxis</td>
<td>DefinedBenefitPlan</td>
<td></td>
<td></td>
</tr>
<tr>
<td>RetirementPlanTaxStatusAxis</td>
<td>BenefitObligation</td>
<td></td>
<td></td>
</tr>
<tr>
<td>RetirementPlanSponsorLocationAxis</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

- FundedPlanMember                           | QualifiedPlanMember  |          |              |
- UnfundedPlanMember                          | RetirementPlanTaxStatusDomain | EuropeMember | 60 |
- RetirementPlanFundingStatusDomain          | RetirementPlanTaxStatusDomain | EuropeMember | 110 |

- After – properties as line items

<table>
<thead>
<tr>
<th>Context</th>
<th>Fact Values</th>
<th>Date</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>RetirementPlanFundingStatusAxis</td>
<td>DefinedBenefitPlan</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Date</td>
<td>BenefitObligation</td>
<td></td>
<td></td>
</tr>
<tr>
<td>RetirementPlanTaxStatusExtensibleList</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>RetirementPlanSponsorLocationExtensibleList</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

- FundedPlanMember                           | 2016-12-31           | 50       | us-gaap:QualifiedPlanMember |
- UnfundedPlanMember                          | 2016-12-31           | 60       | us-gaap:EuropeMember       |
- RetirementPlanFundingStatusDomain          | 2016-12-31           | 110      |               |
Extensible Enumerations

Open items for Final 2017 Taxonomy

- May include limited additions for Final Taxonomy
- Preference is to use Extensible Enumerations 1.1, which allows for multiple QName values to be reported
  - “The company maintained pension plans in *Poland, France* and *Norway*.”
    - Fact would be:

```xml
<us-gaap:SponsorLocationExtensibleList>
  country:PL
  country:FR
  country:NO
</us-gaap:SponsorLocationExtensibleList>
```
Extensible Enumerations

Questions
Taxonomy Disclosure Template

Set of base taxonomy presentation, calculation, and definition linkbase files that can be referenced in extension taxonomies.

- Differs from other linkbases in two important ways:
  - EDGAR will allow the linkbases to appear in the DTS of a submission (i.e., it will appear in edgartaxonomies.xml)
  - Arcs have priority=10, so that EDGAR will not allow filers to remove or override them if referenced
  - Preparers will continue to add labels
One example has been included in the base taxonomy that can be referenced in a filer’s extension taxonomy, based on an example in the Taxonomy Implementation Guide for Disposal Groups and Discontinued Operations.

- When a filer’s disclosures matches one of the examples, the filer need not recreate the modeling in their extension taxonomy.
  - Instead reference the template in the Taxonomy (LR 775100).

Template can still be augmented in the extension taxonomy to more precisely match the filer’s disclosure.
### Reconciliation of the Carrying Amounts of Major Classes of Assets and Liabilities for Discontinued Operations—Unclassified

<table>
<thead>
<tr>
<th>Carrying amounts of major classes of assets included as part of discontinued operations</th>
<th>As of December 31, 20X0</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash</td>
<td>L1, A1:M1, A2:ExM5 $530</td>
</tr>
<tr>
<td>Trade receivables</td>
<td>L2, A1:M1, A2:ExM5 $95</td>
</tr>
<tr>
<td>Inventories</td>
<td>L3, A1:M1, A2:ExM5 $120</td>
</tr>
<tr>
<td>Property, plant, and equipment</td>
<td>L4, A1:M1, A2:ExM5 $214</td>
</tr>
<tr>
<td>Other assets</td>
<td>L5, A1:M1, A2:ExM5 $18</td>
</tr>
<tr>
<td><strong>Total major classes of assets of the discontinued operation</strong></td>
<td>L6, A1:M1, A2:ExM5 $977</td>
</tr>
<tr>
<td>Assets included in the disposal group classified as held-for-sale that are not part of discontinued operation</td>
<td>L6, A1:M2, A2:ExM5 $187</td>
</tr>
<tr>
<td><strong>Total assets of the disposal group classified as held-for-sale in the statement of financial position</strong></td>
<td>L6, A2:ExM5 $1,164</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Carrying amounts of major classes of liabilities included as part of discontinued operations</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Trade payables</td>
<td>L7, A1:M1, A2:ExM5 $67</td>
</tr>
<tr>
<td>Borrowings</td>
<td>ExL8, A1:M1, A2:ExM5 $483</td>
</tr>
<tr>
<td>Other liabilities</td>
<td>L9, A1:M1, A2:ExM5 $72</td>
</tr>
<tr>
<td><strong>Total liabilities of the discontinued operation</strong></td>
<td>L10, A1:M1, A2:ExM5 $622</td>
</tr>
<tr>
<td>Liabilities included in the disposal group classified as held-for-sale that are not part of discontinued operation</td>
<td>L10, A1:M2, A2:ExM5 $84</td>
</tr>
<tr>
<td><strong>Total liabilities of the disposal group classified as held-for-sale in the statement of financial position</strong></td>
<td>L10, A2:ExM5 $706</td>
</tr>
</tbody>
</table>
Taxonomy Disclosure Template

- **File locations**
  - **Schema**
  - **Definition linkbase**
  - **Presentation linkbase**
  - **Calculation linkbase**
Taxonomy Disclosure Template

- Linkbase references in filer extension schema

```xml
```

OR

- Schema import

```xml
```
Open items for Final 2017 Taxonomy

- For schema, change taxonomy import to http://xbrl.fasb.org/us-gaap/draft/elts/us-gaap-draft-2017-01-31.xsd so individual linkbase files do not have to all be referenced to be used

- Considering additions for Retirement Benefits
  • Utilize calculations

- Other implementation guides for 2018
Taxonomy Disclosure Template

Questions
Taxonomy Package

- Manifest file included with the ZIPPED draft Taxonomy that allows compliant tools to identify the entry points automatically
- Manifest file also provides mappings from public URLs (e.g. http://xbrl.fasb.org/us-gaap/…) to files in the ZIP
- Conforms to XBRL International Taxonomy Package 1.0 specification
  - https://specifications.xbrl.org/spec-group-index-taxonomy-packages.html
Taxonomy Package

Questions
Taxonomy changes were previously identified in the base taxonomy using Change Label, Deprecated Date Label and Deprecated Label.

- Starting with the proposed 2017 Taxonomy Update, all taxonomy changes are identified using the Change Note (CN) consistent with Taxonomy Implementation Notes (TIN) construct introduced with the 2016 Taxonomy Update.

- The information that was previously in the label section can be viewed in the reference section of the Taxonomy alongside the TINs and Accounting Standards Codification references.
Change Notes

Structure

<table>
<thead>
<tr>
<th>Name</th>
<th>Type</th>
<th>Local Name</th>
<th>Doc. (en)</th>
</tr>
</thead>
<tbody>
<tr>
<td>TaxonomyVersion</td>
<td>gYear</td>
<td></td>
<td>Taxonomy Version in [CCYY] format</td>
</tr>
<tr>
<td>ChangeDate</td>
<td>gYearMonth</td>
<td></td>
<td>Taxonomy change date in [CCYY-MM] format</td>
</tr>
<tr>
<td>Source</td>
<td>string</td>
<td></td>
<td>Source for change label. Examples include: ASU - Extraordinary Items; ASU - Revenue Recognition</td>
</tr>
<tr>
<td>NewElement</td>
<td>boolean</td>
<td></td>
<td>Identifies new elements</td>
</tr>
<tr>
<td>ElementDeprecated</td>
<td>boolean</td>
<td></td>
<td>Identifies deprecated elements</td>
</tr>
<tr>
<td>ModifiedDeprecatedLabel</td>
<td>boolean</td>
<td></td>
<td>Identifies Modified Deprecated Label</td>
</tr>
<tr>
<td>ModifiedReferences</td>
<td>boolean</td>
<td></td>
<td>Identifies reference changes</td>
</tr>
<tr>
<td>ModifiedLabels</td>
<td>boolean</td>
<td></td>
<td>Identifies Modified Standard, Period Start, Period End, or Total Labels</td>
</tr>
<tr>
<td>ModifiedDocumentation</td>
<td>boolean</td>
<td></td>
<td>Identifies Modified Documentation Label</td>
</tr>
<tr>
<td>PreviousDocumentation</td>
<td>string</td>
<td></td>
<td>Modified Documentation Label. Originally read as follows</td>
</tr>
<tr>
<td>DeprecatedDate</td>
<td>date</td>
<td></td>
<td>Deprecation date in [CCYY-MM] format</td>
</tr>
<tr>
<td>DeprecatedLabel</td>
<td>string</td>
<td></td>
<td>Deprecation label</td>
</tr>
<tr>
<td>ModifiedBalanceType</td>
<td>boolean</td>
<td></td>
<td>Identifies Modified Balance Type Label</td>
</tr>
<tr>
<td>ModifiedPeriodType</td>
<td>boolean</td>
<td></td>
<td>Identifies Modified Period Type Label</td>
</tr>
<tr>
<td>ModifiedDataType</td>
<td>boolean</td>
<td></td>
<td>Identifies Modified Data Type Label</td>
</tr>
</tbody>
</table>
## Change Notes

### Rendering

**Deferred Policy Acquisition Costs, Period Increase (Decrease) {22}**

<table>
<thead>
<tr>
<th>Type</th>
<th>Lang</th>
<th>Label</th>
</tr>
</thead>
<tbody>
<tr>
<td>Standard Label</td>
<td>en-US</td>
<td>Deferred Policy Acquisition Costs, Period Increase (Decrease) {22}</td>
</tr>
<tr>
<td>Documentation</td>
<td>en-US</td>
<td>Amount of increase (decrease) in deferred policy acquisition cost.</td>
</tr>
<tr>
<td>Total Label</td>
<td>en-US</td>
<td>Deferred Policy Acquisition Costs, Period Increase (Decrease), Total {22}</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Type</th>
<th>Reference</th>
</tr>
</thead>
<tbody>
<tr>
<td>Change Notes</td>
<td>TaxonomyVersion 2017</td>
</tr>
<tr>
<td></td>
<td>ChangeDate 2016-07</td>
</tr>
<tr>
<td></td>
<td>ModifiedReferences true</td>
</tr>
<tr>
<td>Change Notes</td>
<td>TaxonomyVersion 2016</td>
</tr>
<tr>
<td></td>
<td>ChangeDate 2015-11</td>
</tr>
<tr>
<td></td>
<td>ModifiedDocumentation true</td>
</tr>
<tr>
<td></td>
<td>PreviousDocumentation Total net Increase or Decrease in changes to deferred policy acquisition costs due to one or more transactions, including amortization of costs and modifications or internal replacements of existing insurance contracts.</td>
</tr>
<tr>
<td>Taxonomy Implementation Notes</td>
<td>PublishDate 2015-11</td>
</tr>
<tr>
<td>Positive XBRL Value</td>
<td>Enter a positive XBRL value for increase</td>
</tr>
</tbody>
</table>
Open items for Final 2017 Taxonomy

- Add additional part to include the ASU number
  - Custom data type will be created
- Make deprecation information consistent across each of the covered Taxonomy years
- Attempt to pare down the parts included in the deprecation information
TINs assist in appropriate element selection
- “Element is modeled from the income statement perspective. Element may be used in the Statement of Operations.”

Provide guidance on adoption of new ASU’s
- “If Accounting Standards Update 2016-01 is adopted, this element may be appropriate for periods of and after adoption.”

Provide guidance on value polarity
- “Enter a positive XBRL value for net increases.”
- “Enter a negative XBRL value for net decreases.”
# Taxonomy Implementation Notes

## Structure


<table>
<thead>
<tr>
<th>Name</th>
<th>Type Local Name</th>
<th>Doc. (on)</th>
</tr>
</thead>
<tbody>
<tr>
<td>PublishDate</td>
<td>jYearMonth</td>
<td>Publish date for Taxonomy Implementation Note in YYYY-MM format.</td>
</tr>
<tr>
<td>Source</td>
<td>string</td>
<td>Source for Taxonomy Implementation Note. Examples include: Taxonomy Implementation Guide (TIG); Accounting Standards Update (ASU)</td>
</tr>
<tr>
<td>SourceName</td>
<td>string</td>
<td>Source name, example: Subsequent Events</td>
</tr>
<tr>
<td>SourceVersion</td>
<td>string</td>
<td>Source version</td>
</tr>
<tr>
<td>Positive_XBRL_Value</td>
<td>string</td>
<td>XBRL value to be entered as positive, when reported amount is present; examples include facts reported as [Gain] [Increase] [Accumulated]</td>
</tr>
<tr>
<td>Negative_XBRL_Value</td>
<td>string</td>
<td>XBRL value to be entered as negative, when reported amount is present; examples include facts reported as [Loss] [Decrease] [Accumulated]</td>
</tr>
<tr>
<td>Note</td>
<td>string</td>
<td>Taxonomy implementation note.</td>
</tr>
<tr>
<td>AlternateElement</td>
<td>QName</td>
<td>Potential alternate element name(s).</td>
</tr>
<tr>
<td>AlternateElementForPeriodOfAndAfterAdoption</td>
<td>QName</td>
<td>Potential alternate element names(s) for period of and after adoption.</td>
</tr>
<tr>
<td>AlternateElementForPeriodsPriorToAdoption</td>
<td>QName</td>
<td>Potential alternate element names(s) for periods prior to adoption.</td>
</tr>
<tr>
<td>TransitionOption</td>
<td>QName</td>
<td>Transition options for new ASU. Appropriate values include: [Retrospective] or [Prospective]</td>
</tr>
<tr>
<td>URI</td>
<td>anyURI</td>
<td>URI link to Taxonomy Implementation Guide.</td>
</tr>
</tbody>
</table>
### Taxonomy Implementation Notes

## Rendering

<table>
<thead>
<tr>
<th>Taxonomy Implementation Note</th>
<th>Note</th>
<th>PublishDate</th>
<th>Source</th>
<th>SourceName</th>
<th>AlternateElementForPeriodsPriorToAdoption</th>
<th>TransitionOption</th>
<th>Note</th>
<th>PublishDate</th>
<th>Source</th>
<th>SourceName</th>
<th>AlternateElementForPeriodsPriorToAdoption</th>
<th>TransitionOption</th>
</tr>
</thead>
<tbody>
<tr>
<td>Business Combination, Recognized Identifiable Assets Acquired and Liabilities Assumed, Deferred Tax Liabilities {43}</td>
<td>If Accounting Standards Update 2015-17 is adopted and applied retrospectively, this element may be appropriate for a deferred tax liability assumed in a business combination that previously would have been considered a deferred tax liability assumed in a business combination classified as current or noncurrent.</td>
<td>2015-11</td>
<td>ASU</td>
<td>Taxes</td>
<td>Retrospective</td>
<td></td>
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<td>Business Combination, Recognized Identifiable Assets Acquired and Liabilities Assumed, Deferred Tax Liabilities Noncurrent</td>
<td>If Accounting Standards Update 2015-17 is adopted and applied prospectively, this element may be appropriate for prospective periods for a deferred tax liability assumed in a business combination that previously would have been considered a deferred tax liability assumed in a business combination classified as current or noncurrent.</td>
<td>2015-11</td>
<td>ASU</td>
<td>Taxes</td>
<td>BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedDeferredTaxLiabilitiesNoncurrent</td>
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<tr>
<td>Business Combination, Recognized Identifiable Assets Acquired and Liabilities Assumed, Deferred Tax Liabilities Current</td>
<td>If Accounting Standards Update 2015-17 is adopted and applied prospectively, this element may be appropriate for prospective periods for a deferred tax liability assumed in a business combination that previously would have been considered a deferred tax liability assumed in a business combination classified as current or noncurrent.</td>
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<td>Taxes</td>
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Taxonomy Implementation Notes

Open items for Final 2017 Taxonomy

- Change the TransitionOption part from QName to an enumerated list of options
  • Retrospective
  • Prospective
  • Modified Retrospective
  • Modified Prospective

- Add part to explain changes to the TIN from the previous Taxonomy version
Taxonomy Implementation Notes

Questions