Technical Enhancements Introduced With Proposed 2017 Taxonomy Update

See U.S. GAAP Financial Reporting Taxonomy, Technical Guide, Version 2017 (Draft) for details

Typed Dimensions

- Unlike explicit dimensions where the members are provided in the base or extension taxonomy, typed dimension members are defined by the filer in the instance document. Additionally, the dimension element can be of various datatypes to effectively constrain use. In this application, the data type used for the typed domain is a positiveIntegerType, thus constraining the members in the instance to 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
- Identified by the presence of the xbrldt:typedDomainRef attribute
- In the proposed Taxonomy, included in the relationship groups for the ASUs for Leases and Revenue and in the relationship group for Retirement Benefits

Extensible Enumerations [Extensible Lists]

- Similar to Enumerated Lists except:
    - List of possible values is defined in the definition linkbase and not the schema
    - Allows filers to add values in a manner similar to adding to the list of members for dimensional modeling in an extension taxonomy
- Declared with @type equal to enum:enumerationItemType
    - Defined in the specification: http://www.xbrl.org/2014/extensible-enumerations.xsd
    - Attributes new to the Taxonomy:
        - enum:linkrole
        - enum:domain
- To use the Extensible Lists, the extension taxonomy must reference the domain-member relationships defined in the file: http://xbrl.fasb.org/us-gaap/draft/elts/us-gaap-eedm-def-draft-2017-01-31.xml

Taxonomy Template

- Set of base taxonomy presentation, calculation, and definition linkbase files that can be referenced in extension taxonomies. This 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
- 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
    - Template can still be added to in the extension taxonomy to more precisely match the filer's disclosure
- Should also assist users of the data in establishing models based upon the templates
- Template can be found in the relationship group 775100

Change Notes (CNs)/Taxonomy Implementation Notes (TINs)

- 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.
- CNs and TINs included in reference linkbase
    - CN parts defined: us-parts-cn-draft-2017-01-31.xsd
    - TIN parts defined: us-parts-tin-draft-2017-01-31.xsd
- Taxonomy changes now identified with CNs
    - Leverage XBRL syntax
        - More readily understood and accommodated by XBRL developers and XBRL applications
- TINs assist in appropriate element selection

Taxonomy Package

- Manifest file included with the ZIPPED draft Taxonomy that allows compliant tools to identify the entry points automatically
- Conforms to XBRL International Taxonomy Package 1.0 specification
    - https://specifications.xbrl.org/spec-group-index-taxonomy-packages.html