

FASB Staff Issues Proposed 2023 DQC Rules Taxonomy

The FASB staff recently issued for comment the following:

- Proposed 2023 DQC Rules Taxonomy ([DQCRT](#))

The comment period on the proposed DQCRT and the proposed accompanying Technical Guide ends on October 6, 2022.

The Proposed 2023 DQC Rules Taxonomy (DQCRT) would add the following DQC Rules:

- DQC 0013: *Negative Values with Dependence*
- DQC 0015: *Negative Values*
- DQC 0047: *Calculation Descendants with No Balance Type*
- DQC 0053: Excluded Members from an Axis
- DQC 0057: *Cash Flow Opening and Closing Balances*
- DQC 0071: *Revenue/Cost Single Member*
- DQC 0073: *Plan Asset Categories Permissible Line Items*
- DQC 0084: *Durational Aggregation*

Additional proposed improvements have been made for DQC 0015: *Negative Values*. The exposure includes only rules that are proposed to be added or improved to the 2023 DQCRT.

Specific comments on the proposed 2023 DQCRT should be provided directly on the proposed DQCRT named “DQC Rules (2023)” available in the FASB Taxonomy Online Review and Comment System that can be accessed by going to the [Proposed XBRL US DQC Rules Taxonomy](#) link on the FASB website.