

SEC Accepts 2022 Q3 Supplemental GAAP Taxonomy

The Financial Accounting Standards Board ([FASB](#)) today announced that the U.S. Securities and Exchange Commission ([SEC](#)) has accepted the [2022 Q3 Supplemental GAAP Taxonomy](#), which includes improvements to the GAAP Financial Reporting Taxonomy and the SEC Reporting Taxonomy (collectively referred to as the “GAAP Taxonomy”) for SEC Release Nos. 33-10771; 34-88606; IC-33836. That release requires that a business development company submit financial statement information using Inline XBRL.

In addition, the 2022 Q3 Supplemental GAAP Taxonomy includes improvements needed to tag disclosures discussed in *SEC Staff Accounting Bulletin No. 121*, which covers the accounting for obligations to safeguard crypto-assets that an entity holds for platform users.

The 2022 Q3 Supplemental GAAP Taxonomy and its release notes are available on the FASB’s Taxonomy (XBRL) pages and through the following link: [2022 Q3 Supplemental GAAP Taxonomy](#).