

## **FASB Staff Reexposes Proposed GAAP Taxonomy Improvements for a Proposed ASU—Disaggregation of Income Statement Expenses (Subtopic 220-40)**

The Financial Accounting Standards Board ([FASB](#)) staff recently re-exposed for comment proposed GAAP Taxonomy Improvements for the following proposed Update to improve the disclosures about a public business entity's expenses and address investors' requests for more detailed information about the types of expenses in commonly presented expense captions:

- *Income Statement—Reporting Comprehensive Income—Expense Disaggregation Disclosures (Subtopic 220-40): Disaggregation of Income Statement Expenses (Reexposure)* ([Release Notes Reexposure](#))

The release notes contain illustrative tagging for three examples of the proposed reporting requirements and a proposed new presentation relationship group. The comment period on the proposed GAAP Taxonomy Improvements for the proposed Update that is being reexposed ends on August 30, 2024.

**Interested parties may provide comments on the proposed GAAP Taxonomy Improvements by sending their comments to [xbrled@fasb.org](mailto:xbrled@fasb.org).**