

**FASB Staff Issues for Comment a Proposed Taxonomy Implementation Guide, Boolean, Fixed List, and Extensible Enumeration Elements**

The Financial Accounting Standards Board (FASB) staff recently issued a proposed Taxonomy Implementation Guide, [Boolean, Fixed List, and Extensible Enumeration Elements](#) (the proposed Guide), based on the 2024 GAAP Financial Reporting Taxonomy (Taxonomy). The proposed Guide describes when and how to use the Boolean, Fixed List, and Extensible Enumerations elements and illustrates appropriate use cases for each of these element types.

Interested parties may submit comments on the proposed Guide on booleans, fixed list, and extensible enumeration elements (File Reference Number 2025-250) by emailing comments to [xbrlguide@fasb.org](mailto:xbrlguide@fasb.org) or sending written comments to “Chief of Taxonomy Development, FASB 801 Main Avenue, P.O. Box 5116, Norwalk, CT 06856-5116.” Include the File Reference Number indicated above and on the cover of the proposed Guide.

*The comment period for the proposed Guide ends on December 20, 2024.*