FASB Staff Issues Proposed Technical and Other Conforming Improvements for the 2026 GAAP Financial Reporting Taxonomy

The Financial Accounting Standards Board (<u>FASB</u>) staff recently issued for comment the following:

• Proposed Technical and Other Conforming Improvements for the 2026 GAAP Financial Reporting Taxonomy (Release Notes) File Reference No. 2026-2500.

The comment period on the proposed technical and other conforming improvements for the 2026 GAAP Financial Reporting Taxonomy ends on October 31, 2025.

Interested parties may provide comments on the proposed technical and other conforming improvements by sending their comments to xbrled@fasb.org or by sending written comments to "Chief of Taxonomy Development, FASB, 801 Main Avenue, P.O. Box 5116, Norwalk, CT 06856-5116." Refer to File Reference No. 2026-2500, which is indicated on the cover of the proposed Release Notes.