FASB Staff Issues for Comment Proposed Improvements for the 2026 Meta Model Relationships Taxonomy

The Financial Accounting Standards Board (FASB) Taxonomy staff recently issued for comment the following:

- *Proposed Improvements for the 2026 Meta Model Relationships Taxonomy* (Release Notes)
  File Reference No. 2026-2700

The Release Notes for the proposed improvements for 2026 Meta Model Relationships Taxonomy describe the improvements made since the 2025 release.

The comment period on the proposed improvements for the 2026 Meta Model Relationships Taxonomy ends on December 1, 2025.

Comments on the proposed improvements for the 2026 Meta Model Relationships Taxonomy can be made through the Taxonomy Online and Comment System (TORCS). Individuals providing comments on the proposed Meta Model Relationships are required to register with a username and email address. Please note that all comments will be visible to other registered users. Guidance for using the Taxonomy viewer/commenting tool is provided here.

Interested parties may submit comments on the proposed improvements for the 2026 Meta Model Relationships Taxonomy by emailing 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.” Please include the File Reference Number indicated on the cover of the Release Notes.