

*ABRIDGED VERSION**

FASB US GAAP Financial Reporting Taxonomy Release Notes

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Summary

The Financial Accounting Foundation (FAF) and the Financial Accounting Standards Board (“FASB”) has responsibility for the ongoing development and maintenance of the U.S. GAAP Financial Reporting Taxonomy (“UGT”). As a part of the ongoing development and maintenance of the UGT, the FASB has released the 2012 UGT update as part of an annual release of the U.S. GAAP Financial Reporting Taxonomy. The 2012 UGT update is called “US GAAP (2012-01-31)” on the FASB Taxonomy Online Review and Comment System. The 2012 UGT update is released for public use pending final acceptance by the U.S. Securities and Exchange Commission (“SEC”).

These release notes describe changes from the 2011 UGT update. The majority of these changes relate to:

- Accounting Standards Updates
- Common reporting practices observed in company filings
- Correction of errors and rationalization of duplicated concepts
- Updated modeling of existing taxonomy structures and other architectural changes.

These changes were made with the intent of minimizing the impact on instance documents prepared using prior versions of the UGT while addressing required accounting standard changes and common reporting practices.

For those elements which were unchanged from the 2011 UGT, the element names are identical so as not to adversely impact year-to-year comparability and to facilitate conversion of filings to the 2012 UGT update. However, there are a number of changes described in this document that preparers should be aware of when transitioning to the 2012 UGT update, including elements which have been added, changes in element attributes and elements deprecated from the 2011 UGT. Additionally, the 2012 UGT update has a different namespace, which means preparers rolling filings forward to use the 2012 UGT update will have to update those filings for the new namespace.

There are changes to a number of references and definitions in the 2012 UGT update. Reference changes were made from amendments to *FASB’s Accounting Standards Codification*[®] (“Codification”) as a result of Accounting Standards Updates (ASU), corrections of erroneous references, or additions of missing references. Definition changes were made as a result of ASUs, to clarify the meaning of an element and to correct spelling and grammar errors. If the change to a definition changed the meaning of the element, then a new element was created to take its place or to be available as an alternative concept.

A complete list of all changes from the 2011 UGT is included in the Appendices hereto and has been posted on the FASB website to help users transition from the 2011 UGT to the 2012 UGT update. In addition, for convenience of use and analyses, the listing of changes has also been posted in a worksheet format.

Summary of Major Changes

The 2012 UGT has been updated to accommodate common reporting practices and changes in generally accepted accounting principles (“GAAP”). It has also been updated to incorporate new modeling within the UGT. The following is a list of major changes in the 2012 UGT update:

- Created elements for the impact of prospective application of new accounting principles on equity.
- Modified the definitions, standard labels, and relationships of deferred tax elements to clarify which elements represent gross financial reporting concepts and which elements represent net financial reporting concepts.
- Modified the definitions and standard labels of inventory elements to clarify which elements represent gross financial reporting concepts and which elements represent net financial reporting concepts.
- Rationalized elements related to intangible assets to reduce duplicate line items and dimensions.
- Rationalized redundant axes.
- Created new axes based on common reporting practices.
- Created elements based on common reporting practices identified as a result of a best practice analysis. The following topics and industries were included in the best practice analysis:
 - Banks and Broker Dealers
 - Commitments and Contingencies
 - Derivatives
 - Fair Value
 - Financial Instruments
 - Income Taxes
 - Oil and Gas
 - Pensions
 - Real Estate
 - Real Estate Investment Trusts
 - Related Party
 - Share-based Compensation
 - Subsequent Events
- Removed the deprecatedDate attribute in the base schema from the 2012 UGT update because this attribute does not conform to international conventions and is redundant with the label and relationship discussed herein at “Deprecated Items.”
- Removed all references to authoritative and superseded literature from deprecated items. This was done to remove references that were not being updated for changes to accounting literature.
- Created maturity schedule elements for fiscal year periods and rolling maturity periods. The maturity schedules for rolling maturity periods may be used by preparers for their quarterly

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disclosures if they disclose their maturity periods as of the latest quarterly balance sheet date. Maturity schedules for fiscal year periods may be used by preparers for their quarterly disclosures if they disclose their maturity periods as of the latest annual balance sheet date. The fiscal year maturity schedules are used by preparers for the annual disclosures of maturity periods, regardless of whether they disclose rolling or fiscal year maturity periods in their quarterly filings.

- Removed the New Concept Label (ex. “2011 New Element”) from the final 2012 UGT as it is now redundant with the Change Label.
- Created five new item types within the taxonomy to address the disclosure requirements within ASU No. 2011-09—Compensation—Retirement Benefits—Multiemployer Plans (Subtopic 715-80): Disclosures about an Employer’s Participation in a Multiemployer Plan. Four of the item types use enumerated lists. The other new item type accepts three digits that can have a value from zero to nine for each digit.
- Deprecated elements with item types that were incorrect for the concept being reported, or that did not specify a particular format for the data. These deprecated elements were replaced with new elements with item types that match the financial reporting concept and restrict the format of fact values. An example of this change is deprecating an element with an item type of `dateStringItemType` and replacing it with a new element that has an item type of `dateItemType`.
- Deprecated elements that referred to a specific unit of measure in the standard label and documentation label, and replaced them with new elements that do not specify a particular unit of measure. For example, elements that refer to a number of acres were deprecated and replaced with an element that does not specify a unit of measure.
- Performed a review of documentation labels within the taxonomy to identify areas in which the clarity and consistency of the documentation labels could be improved.
- Certain taxonomies that are maintained by the SEC have been included in the 2012 UGT to facilitate identification. The following non-GAAP groups included are:
 - 995410 – Document – Country Code
 - 995440 – Document – Exchange

GAAP Changes

The 2012 UGT includes the following updates to the Codification:

- Health Care Entities (Topic 954): Presentation of Insurance Claims and Related Insurance Recoveries (a consensus of the FASB Emerging Issues task Force) (2010-24)
- Intangibles—Goodwill and Other (Topic 350): When to Perform Step 2 of the Goodwill Impairment Test for Reporting Units with Zero or Negative Carrying Amounts (a consensus of the FASB Emerging Issues Task Force) (2010-28)

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- Business Combinations (Topic 805): Disclosure of Supplementary Pro Forma Information for Business Combinations (a consensus of the FASB Emerging Issues Task Force) (2010-29)
- Receivables (Topic 310): A Creditor's Determination of Whether a Restructuring Is a Troubled Debt Restructuring (2011-02)
- Fair Value Measurement (Topic 820): Amendments to Achieve Common Fair Value Measurement and Disclosure Requirements in U.S. GAAP and IFRSs (2011-04)
- Comprehensive Income (Topic 220): Presentation of Comprehensive Income (2011-05)
- Health Care Entities (Topic 954): Presentation and Disclosure of Patient Service Revenue, Provision for Bad Debts, and the Allowance for Doubtful Accounts for Certain Health Care Entities (a consensus of the FASB Emerging Issues Task Force) (2011-07)
- Compensation—Retirement Benefits—Multiemployer Plans (Subtopic 715-80): Disclosures about an Employer's Participation in a Multiemployer Plan (2011-09)

ASU No. 2011-11, Balance Sheet (Topic 210): Disclosures about Offsetting Assets and Liabilities, was final as of December 31, 2011, but not included in the 2012 UGT because the guidance was not yet effective (required to apply for annual reporting periods on or after January 1, 2013).

Summary of Structural Changes to the Taxonomy

Documentation and visual cues at the element level have been added to the 2012 UGT update that make identifying changes to the UGT easier for preparers.

- Change Label—Shows the date a change was made and what was changed or added in the UGT. The following are the types of changes documented in the label:
 - New Element
 - Modified References
 - Modified Documentation Label. This includes both the changed and original text.
 - Modified Standard, Period Start, Period End, or Total Labels
 - Element Deprecated
 - Modified Data Type
 - Modified Period Type
 - Modified Deprecated Label (used when the deprecated label has been modified for other than relationship changes)
 - Modified Deprecated Date
 - Element Undeprecated
 - Modified Balance Attribute

If the change in the 2012 UGT update is the result of an ASU then the change label will identify the ASU and all related changes. For example, the change label for AlternativeInvestmentsFairValueDisclosure is [2011-08] {ASU – Fair Value Measurements} {Modified References}. Below are the change labels followed by the ASU number they relate to for each ASU added to the 2012 UGT update:

- {ASU – Presentation of Health Care Insurance Claims and Recoveries}
Health Care Entities (Topic 954): Presentation of Insurance Claims and Related Insurance Recoveries (a consensus of the FASB Emerging Issues task Force) (2010-24)
- {ASU – Step 2 of Goodwill Impairment Test}
Intangibles—Goodwill and Other (Topic 350): When to Perform Step 2 of the Goodwill Impairment Test for Reporting Units with Zero or Negative Carrying Amounts (a consensus of the FASB Emerging Issues Task Force) (2010-28)
- {ASU - Business Combinations}
Business Combinations (Topic 805): Disclosure of Supplementary Pro Forma Information for Business Combinations (a consensus of the FASB Emerging Issues Task Force) (2010-29)
- {ASU - Troubled Debt Restructuring}
Receivables (Topic 310): A Creditor’s Determination of Whether a Restructuring Is a Troubled Debt Restructuring (2011-02)
- {ASU - Fair Value Measurements}
Fair Value Measurement (Topic 820): Amendments to Achieve Common Fair Value Measurement and Disclosure Requirements in U.S. GAAP and IFRSs (2011-04)
- {ASU - Comprehensive Income}
Comprehensive Income (Topic 220): Presentation of Comprehensive Income (2011-05)
- {ASU - Presentation and Disclosure of Patient Service Revenue}
Health Care Entities (Topic 954): Presentation and Disclosure of Patient Service Revenue, Provision for Bad Debts, and the Allowance for Doubtful Accounts for Certain Health Care Entities (a consensus of the FASB Emerging Issues Task Force) (2011-07)
- {ASU - Multiemployer Plans}
Compensation—Retirement Benefits—Multiemployer Plans (Subtopic 715-80): Disclosures about an Employer’s Participation in a Multiemployer Plan (2011-09)

“Shared Searches” are available for the 2012 UGT update in the FASB Taxonomy Online Review and Comment System to highlight changes made to the taxonomy. After selecting an item from the “Shared Searches” and selecting “Highlight Matches” at the bottom of the screen, the filter highlights in pale yellow the relationships groups, presentation relationships, calculation relationships, and definition relationships that contain elements that are modified or added in the 2012 UGT update. As the user

navigates through the UGT, all changes are highlighted in bright yellow. Each element that has been modified or added includes the Change Date and the Change Label.

Modifications to the Taxonomy

Change in Data Type

There were forty nine (49) elements whose data type changed. These included changes to align the element with the unit as specified in the XBRL Units Registry and to conform the data type of the elements to their definition. See Appendix 1 for elements whose data type was modified.

Change in Period Type

There were no elements whose period type changed. If an element had an incorrect period type, it was deprecated and replaced with a new element. See Deprecated Items for more details.

Change in Balance Type

There were two (2) elements whose balance type changed. Balance types were added to CashAndCashEquivalentsPeriodIncreaseDecrease and CashPeriodIncreaseDecrease to provide additional clarity for calculation relationships. In all other cases, if an element had an incorrect balance type, it was deprecated and replaced with a new element. See Deprecated Items for more details, and Appendix 2 lists the elements whose balance type was modified.

Deprecated Items

There were six hundred and twenty eight (628) elements that were deprecated. Deprecated elements remain in the UGT to satisfy legacy and conversion requirements but should not be used in filings. See Deprecated Items for more details, and Appendix 3 for elements that were deprecated.

The reason for removal is shown in the Change Label, Deprecated Date Label, and Deprecated Label as follows:

- The Change Label contains the year and month the change was made and the text: {Element Deprecated}.
- The Deprecated Date Label contains the effective date of deprecation and is added to deprecated elements. The date of deprecation is the date after which the element should no longer be used. This will usually align with the release date of the UGT update. If there is a phase-out period, the label will indicate the phase-out date.
- The Deprecated Label contains details about the deprecated element, including the reason the element was deprecated, and any new elements that could be used in its place.

Not all deprecated elements will have a new element that could be used in its place. Elements may be deprecated due to errors in their creation, infrequent use in practice, or because the element was superseded by ASUs or other GAAP changes. In such cases, the deprecated element will have a deprecated label; however, no replacement element will be indicated.

OtherComprehensiveIncomeAmortizationOfDefinedBenefitPlanNetPriorServiceCostRecognizedInNetPeriodicPensionCostTax element was undeprecated. This element was undeprecated because it contained the correct balance attribute needed as a result of the remodeling of this area due to ASU changes.

NOTE: The 2009 and 2011 UGT include a deprecatedDate attribute in the Base Schema that has been removed from the 2012 UGT update because this attribute does not conform to international conventions and is redundant with the label and relationship function discussed above.

Deprecated Element Types

In addition to the Change Label, Deprecated Date Label, and Deprecated Label, deprecated elements are included in a definition linkbase relationship to further assist preparers in identifying replacement elements. The deprecated relationships used in the 2012 UGT update are as follows:

Deprecated Relationship	Description
No Relationship (Appendix 3, Part A)	No replacement elements exist. These deprecated items (sixty six (66)) have no on-going relationship to active elements.
essence-alias	The essence-alias relationship is a one-to-one relationship in which a deprecated element has been eliminated due to redundancies. Any elements that have this relationship also have the dep-concept-deprecatedConcept relationship. All deprecated elements with an essence-alias relationship are included in the count of the dep-concept-deprecatedConcept relationship.
dep-aggregateConcept-deprecatedPartConcept (Appendix 3, Part B)	The dep-aggregateConcept-deprecatedPartConcept is a relationship in which multiple elements have been deprecated and replaced by a single, higher level, more encompassing concept. Fifty one (51) deprecated elements have this relationship. For example, the location of gains and losses on the income statement was divided between two domains which has been replaced by one domain. In this case, the concept that combines and replaces the distinct group of elements is an aggregate concept replacing the two elements, or part concepts.
dep-concept-deprecatedConcept (Appendix 3, part C)	The dep-concept-deprecatedConcept is a one-to-one relationship in which a deprecated element has been replaced by a similar concept. Three hundred and nine (309) deprecated elements have this relationship. For example, if an element with an "Instant" period type is replaced by an element with a "Duration" period type, the elements would have a dep-concept-deprecatedConcept relationship.
dep-dimensionallyQualifiedConcept-deprecatedConcept (Appendix 3, Part D)	The dep-dimensionallyQualifiedConcept-deprecatedConcept is a relationship in which a deprecated element has been replaced by a dimensional equivalent. The element that previously represented a single fact value is replaced by the interaction between a Line Item element and a dimensionally qualifying Member element. For example, the individual line items for defined benefit plan assets were deprecated and replaced with an axis and members. One hundred and fifteen (115) deprecated elements have this relationship.

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Deprecated Relationship	Description
dep-mutuallyExclusiveConcept-deprecatedConcept (Appendix 3, Part H)	The dep-mutuallyExclusiveConcept-deprecatedConcept is a relationship in which a deprecated element has been replaced by two or more mutually exclusive concepts. For example, if an individual element could be used for either the current portion of a concept in a classified balance sheet or the aggregate of the current and noncurrent portion in an unclassified presentation, the element is replaced with elements specifically for classified balance sheets and elements specifically for unclassified presentations. Three (3) elements have this relationship.
dep-partConcept-deprecatedAggregateConcept (Appendix 3, Part E)	The dep-partConcept-deprecatedAggregateConcept is a relationship in which a deprecated element has been replaced by two or more elements representing greater disclosure detail. For example, fair value transfers between level 1 and 2 was split into two elements, one for fair value transfers between level 1 and 2 for assets and one for liabilities. Twenty four (24) elements have this relationship.
dep-concept-deprecatedconcept and dep-dimensionallyQualifiedConcept-deprecatedConcept (Appendix 3, Part F)	Six (6) elements have this relationship which is a combination of two relationships defined previously.
dep-dimensionallyQualifiedConcept-deprecatedConcept and dep-partConcept-deprecatedAggregateConcept (Appendix 3, Part G)	Fifty-four (54) elements have this relationship which is a combination of two relationships defined previously.
Undeprecated (Appendix 3, Part I)	There was one (1) element that was undeprecated from the 2011 Taxonomy. The definition relationship defining this element as deprecated was removed and this element was placed into the presentation and calculation roles within the taxonomy as appropriate.

Deprecated elements should no longer be used after their date of deprecation, and filings should be updated and revised accordingly.

Change to Standard, Period Start, Period End, or Total Labels

The 2012 UGT update includes four hundred and eighty one (481) elements that had their standard, period start, period end, or total labels modified to better identify the substance and intended application of the elements, which are listed in Appendix 4. None of the 481 element names have been changed. Appendix 4 is organized as follows:

- Part A provides a listing of elements where the standard label was modified (416);
- Part B provides a listing of elements where the total label was added, removed, or modified (18);
- Part C provides a listing of elements where the period start or period end label was added, removed, or modified (6);
- Part D provides a listing of elements where the standard and total label was modified (39);

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- Part E provides a listing of elements where the standard, total and period start or period end label was modified (1); and
- Part F provides a listing of elements where the total and period start or period end label was modified (1).

Change to Codification References

The 2012 UGT update includes additions, replacements, and removals to Codification references for one hundred and ninety six (196) elements, which are listed in Appendix 5.

Change to Documentation Label

The 2012 UGT update includes changes to one thousand three hundred and ninety two (1,392) concept definitions, which are listed in Appendix 6. These changes were made to incorporate new ASUs, clarify the meaning of a concept, correct grammatical or spelling errors, remove unnecessarily restrictive wording, and correct inconsistencies between labels and definitions of individual elements. If the modification to the definition substantively changed the meaning of the concept, the element has been deprecated and a new element has been created. Appendix 6 is organized as follows:

- Part A lists elements where the definitions were changed (98) as a result of ASUs and
- Part B lists elements where the definitions were changed (1,294) as a result of a review of filings, comments from the public, and internal analyses.

New Elements

The 2012 UGT update includes one thousand three hundred and sixty two (1,362) elements, which are listed in Appendix 7. These elements were added as a result of ASUs, an analysis of common reporting practices, comments from the public, and internal analyses . Appendix 7 is organized as follows:

- Part A lists elements that were created (228) as a result of ASUs and
- Part B lists elements that were created (1,134) as a result of a review of filings, comments from the public, and internal analyses.