

Proposed Accounting Standards Update — *Income Taxes (Topic 740): Disclosure Framework—Changes to the Disclosure Requirements for Income Taxes*

Amendments to the XBRL Taxonomy

The provisions of this Exposure Draft, if finalized as proposed, would require changes to the U.S. GAAP Financial Reporting Taxonomy (Taxonomy) as indicated in the following table. We welcome comments on these proposed changes to the Taxonomy at ASU Taxonomy Changes provided at www.fasb.org. After the FASB has completed its deliberations and issued a final Accounting Standards Update, proposed amendments to the Taxonomy will be made available for public comment at www.fasb.org and finalized as part of the annual release process.

I. New Elements

New Elements							
Element Name	Standard Label	Documentation	Data Type	Presentation Relationship Group	Balance Type	Period Type	Reference
CarryforwardExpiringNextTwelveMonths	Carryforward, Expiring Next Twelve Months	Amount of carryforward expiring in next fiscal year following latest fiscal year.	xbri:monetaryItem	770000	Debit	Instant	740-10-50-6A(a) 740-10-55-220
CarryforwardExpiringInTwoYears	Carryforward, Expiring in Two Years	Amount of carryforward expiring in second fiscal year following latest fiscal year.	xbri:monetaryItem	770000	Debit	Instant	740-10-50-6A(a) 740-10-55-220
CarryforwardExpiringInThreeYears	Carryforward, Expiring in Three Years	Amount of carryforward expiring in third fiscal year following latest fiscal year.	xbri:monetaryItem	770000	Debit	Instant	740-10-50-6A(a) 740-10-55-220
CarryforwardExpiringInFourYears	Carryforward, Expiring in Four Years	Amount of carryforward expiring in fourth fiscal year following latest fiscal year.	xbri:monetaryItem	770000	Debit	Instant	740-10-50-6A(a) 740-10-55-220
CarryforwardExpiringInFiveYears	Carryforward, Expiring in Five Years	Amount of carryforward expiring in fifth fiscal year following latest fiscal year.	xbri:monetaryItem	770000	Debit	Instant	740-10-50-6A(a) 740-10-55-220
CarryforwardExpiringThereafter	Carryforward, Expiring Thereafter	Amount of carryforward expiring after fifth fiscal year following latest fiscal year.	xbri:monetaryItem	770000	Debit	Instant	740-10-50-6A(a) 740-10-55-220

Proposed Accounting Standards Update — *Income Taxes (Topic 740): Disclosure Framework—Changes to the Disclosure Requirements for Income Taxes*

New Elements							
Element Name	Standard Label	Documentation	Data Type	Presentation Relationship Group	Balance Type	Period Type	Reference
CarryforwardExpiringRemainderOfFiscalYear	Carryforward, Expiring Remainder of Fiscal Year	Amount of carryforward expiring in remainder of fiscal year following latest fiscal year.	xbri:monetaryItem	770000	Debit	Instant	740-10-50-6A(a) 740-10-55-220
DeferredTaxAssetCarryforwardBeforeUnrecognizedTaxBenefitsExpiringInTheNextTwelveMonths	Deferred Tax Asset, Carryforward before Unrecognized Tax Benefits, Expiring in the Next Twelve Months	Amount, before allocation of valuation allowance, of deferred tax asset attributable to deductible carryforward expiring in next fiscal year following latest fiscal year.	xbri:monetaryItem	770000	Debit	Instant	740-10-50-6A(b)
DeferredTaxAssetCarryforwardBeforeUnrecognizedTaxBenefitsExpiringInTwoYears	Deferred Tax Asset, Carryforward before Unrecognized Tax Benefits, Expiring in Two Years	Amount, before allocation of valuation allowance, of deferred tax asset attributable to deductible carryforward expiring in second year following latest fiscal year.	xbri:monetaryItem	770000	Debit	Instant	740-10-50-6A(b)
DeferredTaxAssetCarryforwardBeforeUnrecognizedTaxBenefitsExpiringInThreeYears	Deferred Tax Asset, Carryforward before Unrecognized Tax Benefits, Expiring in Three Years	Amount, before allocation of valuation allowance, of deferred tax asset attributable to deductible carryforward expiring in third year following latest fiscal year.	xbri:monetaryItem	770000	Debit	Instant	740-10-50-6A(b)
DeferredTaxAssetCarryforwardBeforeUnrecognizedTaxBenefitsExpiringInFourYears	Deferred Tax Asset, Carryforward before Unrecognized Tax Benefits, Expiring in Four Years	Amount, before allocation of valuation allowance, of deferred tax asset attributable to deductible carryforward expiring in fourth year following the latest fiscal year.	xbri:monetaryItem	770000	Debit	Instant	740-10-50-6A(b)

Proposed Accounting Standards Update — Income Taxes (Topic 740): Disclosure Framework—Changes to the Disclosure Requirements for Income Taxes

New Elements							
Element Name	Standard Label	Documentation	Data Type	Presentation Relationship Group	Balance Type	Period Type	Reference
DeferredTaxAssetCarryforwardBeforeUnrecognizedTaxBenefitsTaxExpiringInFiveYears	Deferred Tax Asset, Carryforward before Unrecognized Tax Benefits, Tax Expiring in Five Years	Amount, before allocation of valuation allowance, of deferred tax asset attributable to deductible carryforward expiring in fifth year following latest fiscal year.	xbri:monetaryItem	770000	Debit	Instant	740-10-50-6A(b)
DeferredTaxAssetCarryforwardBeforeUnrecognizedTaxBenefitsExpiringThereafter	Deferred Tax Asset, Carryforward before Unrecognized Tax Benefits, Expiring Thereafter	Amount, before allocation of valuation allowance, of deferred tax asset attributable to deductible carryforward expiring after fifth year following latest fiscal year.	xbri:monetaryItem	770000	Debit	Instant	740-10-50-6A(b)
DeferredTaxAssetCarryforwardExpiringRemainderOfFiscalYear	Deferred Tax Asset, Carryforward, Expiring Remainder of Fiscal Year	Amount, before allocation of valuation allowance, of deferred tax asset attributable to deductible carryforward expiring in remainder of fiscal year following latest fiscal year.	xbri:monetaryItem	770000	Debit	Instant	740-10-50-6A(b)
UnrecognizedTaxBenefitsOffsetForDeferredTaxAssetAttributableToCarryforwards	Unrecognized Tax Benefits Offset for Deferred Tax Asset, Attributable to Carryforwards	Amount of unrecognized tax benefit that reduces deferred tax asset attributable to deductible carryforward.	xbri:monetaryItem	770000	Credit	Instant	740-10-50-6A(c)
CarryforwardExplanationOfChangeInValuationAllowance	Carryforward, Explanation of Change in Valuation Allowance	Description of nature or cause of a change in the carryforward valuation allowance.	xbri:stringItemType	770000		Duration	740-10-50-6B

Proposed Accounting Standards Update — Income Taxes (Topic 740): Disclosure Framework—Changes to the Disclosure Requirements for Income Taxes

New Elements							
Element Name	Standard Label	Documentation	Data Type	Presentation Relationship Group	Balance Type	Period Type	Reference
CarryforwardValuationAllowance Recognized	Carryforward, Valuation Allowance, Recognized	Amount of valuation allowance attributable to deductible carryforward recognized.	xbri:monetaryItem	770000	Credit	Duration	740-10-50-6B
CarryforwardValuationAllowance Released	Carryforward, Valuation Allowance, Released	Amount of valuation allowance attributable to deductible carryforward released.	xbri:monetaryItem	770000	Debit	Duration	740-10-50-6B
EffectiveTaxReconciliationIncomeTaxExpenseBenefitOtherThanAtFederalStatutoryIncomeTaxRate Amount	Effective Tax Reconciliation, Income Tax Expense Benefit Other than at Federal Statutory Income Tax Rate, Amount	Amount of income tax expense (benefit) computed by applying tax rate in the country of domicile to pretax income (loss) from continuing operations. Excludes computation using domestic federal statutory income tax rate.	xbri:monetaryItem	770000	Debit	Duration	740-10-50-12
EffectiveTaxReconciliationIncomeTaxExpenseBenefitOtherThanAtFederalStatutoryIncomeTaxRate Percent	Effective Tax Reconciliation, Income Tax Expense Benefit Other than at Federal Statutory Income Tax Rate, Percent	Percentage of income tax rate applicable to pretax income (loss) from continuing operations in country of domicile. Excludes domestic federal statutory income tax rate.	num:percentItem	770000	N/A	Duration	740-10-50-12
UnrecognizedTaxBenefitsIncreasesResultingFromSettlementsWithTaxingAuthoritiesCash	Unrecognized Tax Benefits, Increases Resulting from Settlements with Taxing Authorities, Cash	Amount of increase in unrecognized tax benefit resulting from settlement with taxing authority that has been or will be settled in cash.	xbri:monetaryItem	770000	Credit	Duration	740-10-50-15A (a)(3)

Proposed Accounting Standards Update — Income Taxes (Topic 740): Disclosure Framework—Changes to the Disclosure Requirements for Income Taxes

New Elements							
Element Name	Standard Label	Documentation	Data Type	Presentation Relationship Group	Balance Type	Period Type	Reference
UnrecognizedTaxBenefitsIncreasesResultingFromSettlementsWithTaxingAuthoritiesDeferredTaxAssets	Unrecognized Tax Benefits, Increases Resulting from Settlements with Taxing Authorities, Deferred Tax Assets	Amount of increase in unrecognized tax benefit resulting from settlement with taxing authority using existing deferred asset.	xbri:monetaryItem	770000	Credit	Duration	740-10-50-15A(a)(3)
UnrecognizedTaxBenefitsDecreasesResultingFromSettlementsWithTaxingAuthoritiesCash	Unrecognized Tax Benefits, Decreases Resulting from Settlements with Taxing Authorities, Cash	Amount of decrease in unrecognized tax benefit resulting from settlement with taxing authority that has been or will be settled in cash.	xbri:monetaryItem	770000	Debit	Duration	740-10-50-15A(a)(3)
UnrecognizedTaxBenefitsDecreasesResultingFromSettlementsWithTaxingAuthoritiesDeferredTaxAssets	Unrecognized Tax Benefits, Decreases Resulting from Settlements with Taxing Authorities, Deferred Tax Assets	Amount of decrease in unrecognized tax benefit resulting from settlement with taxing authority using existing deferred asset.	xbri:monetaryItem	770000	Debit	Duration	740-10-50-15A(a)(3)
UnrecognizedTaxBenefitsLiability	Unrecognized Tax Benefits, Liability	Amount of liability for unrecognized tax benefit.	xbri:monetaryItem	770000	Credit	Instant	740-10-50-15A(c)
UnrecognizedTaxBenefitsOffset	Unrecognized Tax Benefits, Offset	Amount of offset from unrecognized tax benefit. Includes, but is not limited to, offset to carryforward and amount refundable.	xbri:monetaryItem	770000	Credit	Instant	740-10-50-15A(c)
EnactedChangeInTaxLawDescription	Enacted Change in Tax Law, Description	Description of change in enacted tax law probable of having an effect in the future.	xbri:stringItemType	770000		Duration	740-10-50-22

Proposed Accounting Standards Update — *Income Taxes (Topic 740): Disclosure Framework—Changes to the Disclosure Requirements for Income Taxes*

New Elements							
Element Name	Standard Label	Documentation	Data Type	Presentation Relationship Group	Balance Type	Period Type	Reference
LegallyEnforceableAgreementGovernmentDescription	Legally Enforceable Agreement, Government, Description	Description of legally enforceable agreement with a government, including, but not limited to, duration of agreement, commitments made under agreement, and amount of benefit that reduces, or may reduce, income tax. Excludes circumstances in which applicable eligibility requirements are broadly available to tax payers without specific agreement with a government.	xbri:stringItemType	770000		Duration	740-10-50-23
LegallyEnforceableAgreementGovernmentAmount	Legally Enforceable Agreement, Government, Amount	Amount of benefit from legally enforceable agreement with a government that reduces, or may reduce, income tax. Excludes circumstances in which applicable eligibility requirements are broadly available to tax payers without specific agreement with a government.	xbri:monetaryItem	770000	Credit	Duration	740-10-50-23

Proposed Accounting Standards Update — *Income Taxes (Topic 740): Disclosure Framework—Changes to the Disclosure Requirements for Income Taxes*

New Elements							
Element Name	Standard Label	Documentation	Data Type	Presentation Relationship Group	Balance Type	Period Type	Reference
LegallyEnforceableAgreementGovernmentTerm	Legally Enforceable Agreement, Government, Term	Term of legally enforceable agreement with a government that reduces, or may reduce income tax, in 'PnYnMnDTnHnMnS' format, for example, 'P1Y5M13D' represents the reported fact of one year, five months, and thirteen days. Excludes circumstances in which applicable eligibility requirements are broadly available to tax payers without specific agreement with a government.	xbri:DurationItemType	770000		Duration	740-10-50-23
ReasonForChangeInPermanentReinvestmentAssertion	Reason for Change in Permanent Reinvestment Assertion	Description of circumstance that caused change in assertion about indefinite reinvestment of undistributed foreign earnings.	xbri:stringItemType	770000		Duration	740-10-50-3
UndistributedForeignEarningsNo Longer Permanently Reinvested Amount	Undistributed Foreign Earnings No Longer Permanently Reinvested, Amount	Amount of undistributed earnings of foreign subsidiary that are no longer indefinitely reinvested outside country of domicile.	xbri:monetaryItemType	770000	Credit	Duration	740-10-50-3
CashCashEquivalentsAnd Marketable Securities Held By Foreign Subsidiaries	Cash, Cash Equivalents, and Marketable Securities Held by Foreign Subsidiaries	Amount of cash, cash equivalents, and marketable securities held by foreign subsidiary.	Xbri:monetaryItemType	770000	Debit	Instant	740-10-50-24

Proposed Accounting Standards Update — *Income Taxes (Topic 740): Disclosure Framework—Changes to the Disclosure Requirements for Income Taxes*

II. Depreciated Items

Depreciated Items						
Element Name	Standard Label	Documentation	Data Type	Period Type	Balance Type	Deprecation Label
SummaryOfPositionsForWhich SignificantChangeInUnrecognizedTaxBenefitsIsReasonablyPossibleTextBlock	Summary of Positions for which Significant Change in Unrecognized Tax Benefits is Reasonably Possible [Table Text Block]	Tabular disclosure of unrecognized tax benefits for which a material change is reasonably possible in the next twelve months, typically including the nature of the uncertainty, the event(s) that could cause a material change, and an estimate of the range of the reasonably possible change or a statement that an estimate of the range cannot be made. An unrecognized tax benefit is the difference between a tax position taken in a tax return and the amounts recognized in the financial statements for which it is more likely than not, based on the technical merits of the position, that the tax position will not be sustained upon examination.	nonnum:textBlockItem	Duration		Element was deprecated because the guidance from which this element is derived is no longer applicable.

Proposed Accounting Standards Update — *Income Taxes (Topic 740): Disclosure Framework—Changes to the Disclosure Requirements for Income Taxes*

Deprecated Items						
Element Name	Standard Label	Documentation	Data Type	Period Type	Balance Type	Deprecation Label
SignificantChangeInUnrecognizedTaxBenefitsIsReasonablyPossibleTable	Significant Change in Unrecognized Tax Benefits is Reasonably Possible [Table]	A summary of unrecognized tax benefits for which a material change is reasonably possible in the next twelve months, typically including the nature of the uncertainty, the event(s) that could cause a material change, and an estimate of the range of the reasonably possible change or a statement that an estimate of the range cannot be made. An unrecognized tax benefit is the difference between a tax position taken in a tax return for which the resultant tax benefit has not been recognized in the financial statements because it is more likely than not, based on the technical merits of the position, that the tax position will not be sustained upon examination.	xbri:stringItemType	Duration		Element was deprecated because the guidance from which this element is derived is no longer applicable.

Proposed Accounting Standards Update — *Income Taxes (Topic 740): Disclosure Framework—Changes to the Disclosure Requirements for Income Taxes*

Deprecated Items						
Element Name	Standard Label	Documentation	Data Type	Period Type	Balance Type	Deprecation Label
ReasonablyPossibleSignificantChangeInUnrecognizedTaxBenefitsByItemAxis	Nature of Uncertainty [Axis]	Information by nature of uncertainty related to unrecognized tax benefits.	xbri:stringItemType	Duration		Element was deprecated because the guidance from which this element is derived is no longer applicable.
SignificantChangeInUnrecognizedTaxBenefitsIsReasonablyPossibleNatureOfUncertaintyDomain	Significant Change in Unrecognized Tax Benefits is Reasonably Possible, Nature of Uncertainty [Domain]	The nature of the uncertainty for which it is reasonably possible that the total amount of the unrecognized tax benefit will significantly increase or decrease within twelve months of the balance sheet date.	nonnum:domainItemType	Duration		Element was deprecated because the guidance from which this element is derived is no longer applicable.
SettlementWithTaxingAuthorityMember	Settlement with Taxing Authority [Member]	Settlement reached with a taxing authority.	nonnum:domainItemType	Duration		Element was deprecated because the guidance from which this element is derived is no longer applicable.
SignificantChangeInUnrecognizedTaxBenefitsNatureOfEvent	Significant Change in Unrecognized Tax Benefits, Nature of Event	This element provides a description of the nature of the event that could occur within twelve months of the reporting date that would cause a significant increase or decrease in the related unrecognized tax benefit.	xbri:stringItemType	Duration		Element was deprecated because the guidance from which this element is derived is no longer applicable.

Proposed Accounting Standards Update — *Income Taxes (Topic 740): Disclosure Framework—Changes to the Disclosure Requirements for Income Taxes*

Deprecated Items						
Element Name	Standard Label	Documentation	Data Type	Period Type	Balance Type	Deprecation Label
IncreaseInUnrecognizedTaxBenefitsIsReasonablyPossible	Increase in Unrecognized Tax Benefits is Reasonably Possible	Amount of increase reasonably possible in the next twelve months for the unrecognized tax benefit.	xbri:monetaryItemType	Instant	Credit	Element was deprecated because the guidance from which this element is derived is no longer applicable.
DecreaseInUnrecognizedTaxBenefitsIsReasonablyPossible	Decrease in Unrecognized Tax Benefits is Reasonably Possible	Amount of decrease reasonably possible in the next twelve months for the unrecognized tax benefit.	xbri:monetaryItemType	Instant	Debit	Element was deprecated because the guidance from which this element is derived is no longer applicable.
SignificantChangeInUnrecognizedTaxBenefitsIsReasonablyPossibleEstimatedRangeNotPossible	Significant Change in Unrecognized Tax Benefits is Reasonably Possible, Estimated Range Not Possible	A statement that a range of reasonably possible change cannot be made for a tax position taken for which it is reasonably possible that the total amount of unrecognized tax benefit will significantly increase or decrease within 12 months of the balance sheet date.	xbri:stringItemType	Duration		Element was deprecated because the guidance from which this element is derived is no longer applicable.
SignificantChangeInUnrecognizedTaxBenefitsIsReasonablyPossibleOtherInformation	Significant Change in Unrecognized Tax Benefits is Reasonably Possible, Other Information	Other information relative to a tax position which it is reasonably possible that the total amount of the unrecognized tax benefit will significantly increase or decrease within twelve months of the balance sheet date.	xbri:stringItemType	Duration		Element was deprecated because the guidance from which this element is derived is no longer applicable.
TaxCreditCarryforwardExpirationDate	Tax Credit Carryforward, Expiration Date	Expiration date of the tax Credit carryforward, in CCYY-MM-DD format.	xbri:dateItemType	Duration		Element was deprecated because the guidance from which this element is derived is no longer applicable.

Proposed Accounting Standards Update — *Income Taxes (Topic 740): Disclosure Framework—Changes to the Disclosure Requirements for Income Taxes*

Deprecated Items						
Element Name	Standard Label	Documentation	Data Type	Period Type	Balance Type	Deprecation Label
IncomeTaxExpenseBenefitContinuingOperationsGovernmentGrants	Income Tax (Expense) Benefit, Continuing Operations, Government Grants	Amount of tax (expense) benefit from continuing operations attributable to government grants to the extent recognized as a reduction of income tax expense.	xbri:monetaryItemType	Instant	Credit	Element was deprecated because the guidance from which this element is derived is no longer applicable.
OperatingLossCarryforwardsExpirationDate	Operating Loss Carryforwards, Expiration Date	Expiration date of each operating loss carryforward included in operating loss carryforward, in CCYY-MM-DD format.	xbri:dateItemType	Duration		Element was deprecated because the guidance from which this element is derived is no longer applicable.
TaxCreditCarryforwardAmount	Tax Credit Carryforward, Amount	The amount of the tax Credit carryforward, before tax effects, available to reduce future taxable income under enacted tax laws.	xbri:monetaryItemType	Instant	Debit	Element was deprecated because the guidance from which this element is derived is no longer applicable.
SignificantChangeInUnrecognizedTaxBenefitsIsReasonablyPossibleAmountOfUnrecordedBenefit	Significant Change in Unrecognized Tax Benefits is Reasonably Possible, Amount of Unrecorded Benefit	The amount of the unrecognized tax benefit of a position taken for which it is reasonably possible that the total amount thereof will significantly increase or decrease within twelve months of the balance sheet date.	xbri:monetaryItemType	Instant	Credit	Element was deprecated because the guidance from which this element is derived is no longer applicable.

Proposed Accounting Standards Update — *Income Taxes (Topic 740): Disclosure Framework—Changes to the Disclosure Requirements for Income Taxes*

III. Change in Standard, Period Start, Period End, or Total Label

						Change in Label	
						[Label Type]	
Element Name	Standard Label	Documentation	Data Type	Balance Type	Period Type	Current	Proposed
N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

IV. Change in Balance Type

					Change in Balance Type	
Element Name	Standard Label	Documentation	Data Type	Period Type	Current	Proposed
N/A	N/A	N/A	N/A	N/A	N/A	N/A

Proposed Accounting Standards Update — *Income Taxes (Topic 740): Disclosure Framework—Changes to the Disclosure Requirements for Income Taxes*

V. Change in Reference

A. Additions

Element Name	Standard Label	Documentation	Data Type	Period Type	Reference Addition
OperatingLossCarryforwards	Operating Loss Carryforwards	Amount of operating loss carryforward, before tax effects, available to reduce future taxable income under enacted tax laws.	xbrli:monetaryItem	Instant	740-10-50-6A(a)
DeferredTaxAssetsOperatingLossCarryforwards	Deferred Tax Assets, Operating Loss Carryforwards	Amount before allocation of valuation allowances of deferred tax asset attributable to deductible operating loss carryforwards.	xbrli:monetaryItem	Instant	740-10-50-6A(b)
IncomeLossFromContinuingOperationsBeforeIncomeTaxesDomestic	Income (Loss) from Continuing Operations before Income Taxes, Domestic	The portion of earnings or loss from continuing operations before income taxes that is attributable to domestic operations.	xbrli:monetaryItem	Duration	740-10-50-10A
IncomeLossFromContinuingOperationsBeforeIncomeTaxesForeign	Income (Loss) from Continuing Operations before Income Taxes, Foreign	The portion of earnings or loss from continuing operations before income taxes that is attributable to foreign operations, which is defined as Income or Loss generated from operations located outside the entity's country of domicile.	xbrli:monetaryItem	Duration	740-10-50-10A
OperatingLossCarryforwardsTable	Operating Loss Carryforwards [Table]	Schedule reflecting pertinent information, such as tax authority, amounts, and expiration dates, of net operating loss carryforwards, including an assessment of the likelihood of utilization.	xbrli:stringItemType	Duration	740-10-50-6A
SummaryOfOperatingLossCarryforwardsTextBlock	Summary of Operating Loss Carryforwards [Table Text Block]	Tabular disclosure of pertinent information, such as tax authority, amounts, and expiration dates, of net operating loss carryforwards, including an assessment of the likelihood of utilization.	nonnum:textBlockItemType	Duration	740-10-50-6A

Proposed Accounting Standards Update — *Income Taxes (Topic 740): Disclosure Framework—Changes to the Disclosure Requirements for Income Taxes*

Element Name	Standard Label	Documentation	Data Type	Period Type	Reference Addition
GeneralBusinessMember	General Business Tax Credit Carryforward [Member]	Tax Credit carryforwards which include, but are not limited to, investment, alcohol fuels, low income housing, alternative fuels, alternative motor vehicles, hurricane relief, disabled access, renewable resources electricity production, employer social security, orphan drug, new markets, employer provided child care facilities and services, biodiesel fuels, low sulfur diesel fuel production, distilled spirits and the advanced nuclear power facilities Credit.	nonnum:domain ItemType	Duration	740-10-50-6A
ResearchMember	Research Tax Credit Carryforward [Member]	Research tax Credit carryforwards arising from certain qualifying expenditures incurred to develop new products and processes.	nonnum:domain ItemType	Duration	740-10-50-6A
InvestmentCreditMember	Investment Tax Credit Carryforward [Member]	Investment tax Credit carryforwards arising from certain qualifying capital expenditures including, but not limited to, rehabilitation, energy, advanced coal project and gasification project.	nonnum:domain ItemType	Duration	740-10-50-6A
SummaryOfTaxCreditCarryforwards TextBlock	Summary of Tax Credit Carryforwards [Table Text Block]	Tabular disclosure of tax Credit carryforwards available to reduce future taxable income, including amounts, expiration dates, limitations on use and the related deferred tax assets and valuation allowances.	nonnum:textBlo ckItemType	Duration	740-10-50-6A
TaxCreditCarryforwardNameDomain	Tax Credit Carryforward, Name [Domain]	The name of the tax Credit carryforward.	nonnum:domain ItemType	Duration	740-10-50-6A
TaxCreditCarryforwardAxis	Tax Credit Carryforward [Axis]	Information by specific tax Credit related to an unused tax Credit.	xbrli:stringItem Type	Duration	740-10-50-6A
TaxCreditCarryforwardTable	Tax Credit Carryforward [Table]	A listing of tax Credit carryforwards available to reduce future taxable income including descriptions, amounts, expiration dates, limitations on use and the related deferred tax assets and valuation allowances.	xbrli:stringItem Type	Duration	740-10-50-6A

Proposed Accounting Standards Update — *Income Taxes (Topic 740): Disclosure Framework—Changes to the Disclosure Requirements for Income Taxes*

Element Name	Standard Label	Documentation	Data Type	Period Type	Reference Addition
TaxCreditCarryforwardDescription	Tax Credit Carryforward, Description	A description of the origin, nature, and characteristics of the tax Credit carryforward.	xbri:stringItemType	Duration	740-10-50-6A
IncomeTaxExaminationLiabilityRefundAdjustmentFromSettlementWithTaxingAuthority	Income Tax Examination, Liability (Refund) Adjustment from Settlement with Taxing Authority	The amount of the additional liability or refund received or expected based on a final settlement with a taxing authority.	xbri:monetaryItemType	Instant	740-10-50-15A(a)(3)
DeferredTaxAssetsTaxCreditCarryforwardsForeign	Deferred Tax Assets, Tax Credit Carryforwards, Foreign	Amount before allocation of valuation allowances of deferred tax asset attributable to deductible foreign tax Credit carryforwards.	xbri:monetaryItemType	Instant	740-10-50-6A(b)
DeferredTaxAssetsTaxCreditCarryforwardsAlternativeMinimumTax	Deferred Tax Assets, Tax Credit Carryforwards, Alternative Minimum Tax	Amount before allocation of valuation allowances of deferred tax asset attributable to deductible alternative minimum tax Credit carryforwards.	xbri:monetaryItemType	Instant	740-10-50-6A(b)
DeferredTaxAssetsTaxCreditCarryforwardsResearch	Deferred Tax Assets, Tax Credit Carryforwards, Research	Amount before allocation of valuation allowances of deferred tax asset attributable to deductible research tax Credit carryforwards.	xbri:monetaryItemType	Instant	740-10-50-6A(b)
DeferredTaxAssetsTaxCreditCarryforwardsOther	Deferred Tax Assets, Tax Credit Carryforwards, Other	Amount, before allocation of valuation allowance, of deferred tax asset attributable to deductible tax Credit carryforwards, classified as other.	xbri:monetaryItemType	Instant	740-10-50-6A(b)
DeferredTaxAssetsTaxCreditCarryforwards	Deferred Tax Assets, Tax Credit Carryforwards	Amount, before allocation of a valuation allowances, of deferred tax assets attributable to deductible tax Credit carryforwards including, but not limited to, research, foreign, general business, alternative minimum tax, and other deductible tax Credit carryforwards.	xbri:monetaryItemType	Instant	740-10-50-6A(b)
DeferredTaxAssetsTaxCreditCarryforwardsGeneralBusiness	Deferred Tax Assets, Tax Credit Carryforwards, General Business	Amount before allocation of valuation allowances of deferred tax asset attributable to deductible general business tax Credit carryforwards.	xbri:monetaryItemType	Instant	740-10-50-6A(b)

Proposed Accounting Standards Update — *Income Taxes (Topic 740): Disclosure Framework—Changes to the Disclosure Requirements for Income Taxes*

Element Name	Standard Label	Documentation	Data Type	Period Type	Reference Addition
IncomeTaxExpenseBenefit	Income Tax Expense (Benefit)	Amount of current income tax expense (benefit) and deferred income tax expense (benefit) pertaining to continuing operations.	xbri:monetaryItem	Duration	740-10-50-10B
IncomeTaxesPaid	Income Taxes Paid	The amount of cash paid during the current period to foreign, federal, state, and local authorities as taxes on income.	xbri:monetaryItem	Duration	740-10-50-25
OtherInformationPertainingToIncomeTaxes	Other Information Pertaining to Income Taxes	Description of events or transactions pertaining to income taxes classified as other.	xbri:stringItemType	Duration	740-10-50-12 740-10-50-14

B. Deletions

Element Name	Standard Label	Documentation	Data Type	Period Type	Reference Deleted
OperatingLossCarryforwards	Operating Loss Carryforwards	Amount of operating loss carryforward, before tax effects, available to reduce future taxable income under enacted tax laws.	xbri:monetaryItem	Instant	740-10-50-3(a)
IncomeTaxExaminationLikelihoodOfUnfavorableSettlement	Income Tax Examination, Likelihood of Unfavorable Settlement	Description of the likelihood that an uncertainty in income taxes will not be sustained as a result of the examination by the taxing authority.	xbri:stringItemType	Duration	740-10-15-2(d)(1) 740-10-50-15(d)
IncomeTaxExaminationEstimateOfPossibleLoss	Income Tax Examination, Estimate of Possible Loss	Estimated amount of loss resulting from an adverse tax position.	xbri:monetaryItemType	Duration	740-10-50-15(d)
DeferredTaxAssetsTaxCreditCarryforwardsForeign	Deferred Tax Assets, Tax Credit Carryforwards, Foreign	Amount before allocation of valuation allowances of deferred tax asset attributable to deductible foreign tax Credit carryforwards.	xbri:monetaryItemType	Instant	740-10-50-3(a)
DeferredTaxAssetsTaxCreditCarryforwardsAlternativeMinimumTax	Deferred Tax Assets, Tax Credit Carryforwards, Alternative Minimum Tax	Amount before allocation of valuation allowances of deferred tax asset attributable to deductible alternative minimum tax Credit carryforwards.	xbri:monetaryItemType	Instant	740-10-50-3(a)

Proposed Accounting Standards Update — *Income Taxes (Topic 740): Disclosure Framework—Changes to the Disclosure Requirements for Income Taxes*

Element Name	Standard Label	Documentation	Data Type	Period Type	Reference Deleted
DeferredTaxAssetsTaxCreditCarryforwardsResearch	Deferred Tax Assets, Tax Credit Carryforwards, Research	Amount before allocation of valuation allowances of deferred tax asset attributable to deductible research tax Credit carryforwards.	xbri:monetaryItemType	Instant	740-10-50-3(a)
DeferredTaxAssetsTaxCreditCarryforwardsOther	Deferred Tax Assets, Tax Credit Carryforwards, Other	Amount, before allocation of valuation allowance, of deferred tax asset attributable to deductible tax Credit carryforwards, classified as other.	xbri:monetaryItemType	Instant	740-10-50-3(a)
DeferredTaxAssetsTaxCreditCarryforwards	Deferred Tax Assets, Tax Credit Carryforwards	Amount, before allocation of a valuation allowances, of deferred tax assets attributable to deductible tax Credit carryforwards including, but not limited to, research, foreign, general business, alternative minimum tax, and other deductible tax Credit carryforwards.	xbri:monetaryItemType	Instant	740-10-50-3(a)
DeferredTaxAssetsTaxCreditCarryforwardsGeneralBusiness	Deferred Tax Assets, Tax Credit Carryforwards, General Business	Amount before allocation of valuation allowances of deferred tax asset attributable to deductible general business tax Credit carryforwards.	xbri:monetaryItemType	Instant	740-10-50-3(a)
OperatingLossCarryforwardsTable	Operating Loss Carryforwards [Table]	Schedule reflecting pertinent information, such as tax authority, amounts, and expiration dates, of net operating loss carryforwards, including an assessment of the likelihood of utilization.	xbri:stringItemType	Duration	740-10-50-3
SummaryOfOperatingLossCarryforwardsTextBlock	Summary of Operating Loss Carryforwards [Table Text Block]	Tabular disclosure of pertinent information, such as tax authority, amounts, and expiration dates, of net operating loss carryforwards, including an assessment of the likelihood of utilization.	nonnum:textBlockItemType	Duration	740-10-50-3

Proposed Accounting Standards Update — *Income Taxes (Topic 740): Disclosure Framework—Changes to the Disclosure Requirements for Income Taxes*

Element Name	Standard Label	Documentation	Data Type	Period Type	Reference Deleted
GeneralBusinessMember	General Business Tax Credit Carryforward [Member]	Tax Credit carryforwards which include, but are not limited to, investment, alcohol fuels, low income housing, alternative fuels, alternative motor vehicles, hurricane relief, disabled access, renewable resources electricity production, employer social security, orphan drug, new markets, employer provided child care facilities and services, biodiesel fuels, low sulfur diesel fuel production, distilled spirits and the advanced nuclear power facilities Credit.	nonnum:domain ItemType	Duration	740-10-50-3
ResearchMember	Research Tax Credit Carryforward [Member]	Research tax Credit carryforwards arising from certain qualifying expenditures incurred to develop new products and processes.	nonnum:domain ItemType	Duration	740-10-50-3
InvestmentCreditMember	Investment Tax Credit Carryforward [Member]	Investment tax Credit carryforwards arising from certain qualifying capital expenditures including, but not limited to, rehabilitation, energy, advanced coal project and gasification project.	nonnum:domain ItemType	Duration	740-10-50-3
SummaryOfTaxCreditCarryforwards TextBlock	Summary of Tax Credit Carryforwards [Table Text Block]	Tabular disclosure of tax Credit carryforwards available to reduce future taxable income, including amounts, expiration dates, limitations on use and the related deferred tax assets and valuation allowances.	nonnum:textBlo ckItemType	Duration	740-10-50-3
TaxCreditCarryforwardNameDomain	Tax Credit Carryforward, Name [Domain]	The name of the tax Credit carryforward.	nonnum:domain ItemType	Duration	740-10-50-3
TaxCreditCarryforwardAxis	Tax Credit Carryforward [Axis]	Information by specific tax Credit related to an unused tax Credit.	xbrli:stringItem Type	Duration	740-10-50-3
TaxCreditCarryforwardTable	Tax Credit Carryforward [Table]	A listing of tax Credit carryforwards available to reduce future taxable income including descriptions, amounts, expiration dates, limitations on use and the related deferred tax assets and valuation allowances.	xbrli:stringItem Type	Duration	740-10-50-3

Proposed Accounting Standards Update — *Income Taxes (Topic 740): Disclosure Framework—Changes to the Disclosure Requirements for Income Taxes*

Element Name	Standard Label	Documentation	Data Type	Period Type	Reference Deleted
TaxCreditCarryforwardDescription	Tax Credit Carryforward, Description	A description of the origin, nature, and characteristics of the tax Credit carryforward.	xbrli:stringItemType	Duration	740-10-50-3
OperatingLossCarryforwardsValuationAllowance	Operating Loss Carryforwards, Valuation Allowance	The portion of the valuation allowance pertaining to the deferred tax asset representing potential future taxable deductions from net operating loss carryforwards for which it is more likely than not that a tax benefit will not be realized.	Xbrli:monetaryItemType	Instant	740-10-50-3(b)
IncomeTaxExaminationLiabilityRefundAdjustmentFromSettlementWithTaxingAuthority	Income Tax Examination, Liability (Refund) Adjustment from Settlement with Taxing Authority	The amount of the additional liability or refund received or expected based on a final settlement with a taxing authority.	Xbrli:monetaryItemType	Instant	740-10-50-15A(3)
IncomeTaxExaminationDescription	Income Tax Examination, Description	A brief description of status of the tax examination, significant findings to date, and the entity's position with respect to the findings.	xbrli:stringItemType	Duration	740-10-50-15(d)(2)
SummaryOfIncomeTaxContingenciesTextBlock	Summary of Income Tax Contingencies [Table Text Block]	Tabular disclosure for tax positions taken in the tax returns filed or to be filed for which it is more likely than not that the tax position will not be sustained upon examination by taxing authorities and other income tax contingencies. Includes, but is not limited to, interest and penalties, reconciliation of unrecognized tax benefits, unrecognized tax benefits that would affect the effective tax rate, tax years that remain subject to examination by tax jurisdictions, and information about positions for which it is reasonably possible that amounts unrecognized will significantly change within 12 months.	xbrli:stringItemType	Duration	740-10-50-15(d)

Proposed Accounting Standards Update — *Income Taxes (Topic 740): Disclosure Framework—Changes to the Disclosure Requirements for Income Taxes*

VI. Change in Period Type

Element Name	Standard Label	Documentation	Balance Type	Data Type	Change in Period Type	
					Current	Proposed
N/A	N/A	N/A	N/A	N/A	N/A	N/A

VII. Change in Data Type

Element Name	Standard Label	Documentation	Balance Type	Period Type	Change in Data Type	
					Current	Proposed
N/A	N/A	N/A	N/A	N/A	N/A	N/A

Proposed Accounting Standards Update — *Income Taxes (Topic 740): Disclosure Framework—Changes to the Disclosure Requirements for Income Taxes*

VIII. Change in Documentation Label

Element Name	Standard Label	Balance Type	Data Type	Documentation Label	
				Current	Proposed
SummaryOfIncomeTaxContingencies TextBlock	Summary of Income Tax Contingencies [Table Text Block]	N/A	nonnum:textBlockItemType	Tabular disclosure for tax positions taken in the tax returns filed or to be filed for which it is more likely than not that the tax position will not be sustained upon examination by taxing authorities and other income tax contingencies. Includes, but is not limited to, interest and penalties, reconciliation of unrecognized tax benefits, unrecognized tax benefits that would affect the effective tax rate, tax years that remain subject to examination by tax jurisdictions, and information about positions for which it is reasonably possible that amounts unrecognized will significantly change within 12 months.	Tabular disclosure for tax position taken in tax returns filed or to be filed for which it is more likely than not that tax position will not be sustained upon examination by taxing authority, and for other income tax contingencies. Includes, but is not limited to, interest and penalties, reconciliation of unrecognized tax benefits, unrecognized tax benefits that would affect effective tax rate, and tax years that remain subject to examination by tax jurisdictions.

Proposed Accounting Standards Update — *Income Taxes (Topic 740): Disclosure Framework—Changes to the Disclosure Requirements for Income Taxes*

IX. Taxonomy Implementation Note

Element Name/Standard Label	Source	Source Name	Transition Option	Alternate Element for Periods Prior to Adoption	Alternate Element for Periods of and after Adoption	Note
N/A	N/A	N/A	N/A	N/A	N/A	N/A