



*US GAAP Financial Reporting Taxonomy and
Data Quality Committee Rules Taxonomy*

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Technical Guide

Version 2021

This version of the Technical Guide accompanies the formal release of the 2021 US GAAP Financial Reporting Taxonomy (Taxonomy) and Data Quality Committee Rules Committee Taxonomy (DQCRT) by the Financial Accounting Standards Board.

An electronic copy of this Technical Guide is available on the FASB's website.

Financial Accounting Standards Board

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¹This Taxonomy includes by import the SEC Reporting Taxonomy (the “SRT”). “Notice: Authorized Uses” for the SRT can be viewed at http://xbrl.fasb.org/terms/SRT_TermsConditions.html

Table of Contents

1	Introduction	2
2	Physical Location and Organization.....	3
2.1	Naming Conventions.....	3
2.2	The Base Schema us-gaap-2021-01-31.xsd	5
2.3	SEC Reporting Taxonomy.....	6
2.3.1	<i>DELETED</i>	6
2.4	Typed Dimensions.....	6
2.5	Extensible Enumerations.....	7
2.6	<i>DELETED</i>	7
2.7	References and the Reference Linkbase.....	7
2.7.1	Expanded Use of Reference Roles	7
2.8	Change Note	8
2.9	Taxonomy Implementation Note	10
2.10	Documentation and the Documentation Linkbase.....	12
2.11	Labels and the Label Linkbase	12
2.11.1	Legacy Element Names.....	13
2.11.2	Standard and Documentation Labels.....	13
2.11.3	Standard and Preferred Label with Filer Count.....	13
2.11.4	Negating Labels	13
2.12	Calculation, Definition, and Presentation Linkbases	13
3	Discoverable Taxonomy Sets	14
4	Namespace Prefixes, Namespace URIs, and Absolute and Relative URLs	16
5	Presentation Linkbases for Viewing the Taxonomy	17
6	Calculation, Definition, and Presentation Alignment	18
7	Deprecated Element Relationships	19
8	XBRL US DQC Rules Taxonomy	20
8.1	Physical Location and Organization of DQCRT.....	20
8.2	Namespace Prefixes and Namespace URI for the DQCRT.....	21
8.3	Entry Points.....	21
8.3.1	DQC Rules	22
8.3.2	The DQCRT Schemas.....	22
8.3.3	Reference Linkbases (DQC Rule Notes).....	23
8.4	Definition Linkbases for Expressing DQC Rule.....	24
8.5	Definition Linkbases for targetRole	25
9	References	25
10	Document History	26

Table of Figures

Figure 1.	Directories for Entry Point Schemas.....	3
Figure 2.	Abbreviations Used in File Names.....	3
Figure 3.	Entry Point Types	4
Figure 4.	Statement Type Abbreviations.....	4
Figure 5.	<i>DELETED</i>	4
Figure 6.	Prefixes for the Main File Groups.....	4
Figure 7.	Linkbase Naming Abbreviations.....	4
Figure 8.	Element Type Breakdown	6
Figure 9.	<i>DELETED</i>	12
Figure 10.	Mandatory Relationship of Standard Label Suffix to Concept Type	13
Figure 11.	Schematic of Import and LinkbaseRef Relationships among Files	14
Figure 12.	<i>DELETED</i>	14
Figure 13.	Entire Taxonomy Entry Points.....	15
Figure 14.	Primary Entry Points	16
Figure 15.	Facts in a Sample Statement of Income.....	17
Figure 16.	<i>DELETED</i>	18
Figure 17.	Entry Point	22
Figure 18.	DQC Rule Representation in Definition Linkbase	24
Figure 19.	targetRole in Definition Linkbase	25

1 Introduction

The purpose of this document is to provide technical details of the 2021 US GAAP Financial Reporting Taxonomy (Taxonomy) and the XBRL US DQC Rules Taxonomy (DQCRT). The DQCRT is discussed in Section 8. The intended audience for this document is a technical user familiar with XBRL, other specifications, and modules of XBRL, XML Schema, XSLT stylesheets, and so forth. It is not intended as a tutorial or as an implementation guide for U.S. Securities and Exchange Commission (SEC) filers. Business users may be interested in this document and it is written such that a business user familiar with the technologies (XBRL, XML Schema, XSLT, and so forth) will be comfortable using this document. Users looking for guidance to conform to SEC XBRL filing requirements should look to the SEC EDGAR Filer Manual and other information provided on the SEC website.

Terminology used in XBRL frequently overlaps with terminology from other fields.

Term	Meaning
arcroleRef, child, concept, context, dimension, duplicate item, descendant, DTS, duplicate tuple, element, entity, fact, footnote, instance, item, linkbase, linkbaseRef, period, roleRef, schemaRef, taxonomy, taxonomy schema, tuple, unit	As defined in [XBRL]
DTS Component	A discoverable taxonomy set (DTS) contains taxonomy schemas and linkbases. The bounds of a DTS are such that <i>DTS Components</i> include all taxonomy schemas and linkbases that can be discovered by following links or references in the taxonomy schemas and linkbases included in the DTS.
MUST, MUST NOT, REQUIRED, SHALL, SHALL NOT, SHOULD, SHOULD NOT, MAY, OPTIONAL	See [RFC2119] for definitions of these and other terms. In particular, these include: SHOULD Conforming documents and applications are encouraged to behave as described. MUST Conforming documents and consuming applications are required to behave as described; otherwise, they are in error.
FAF, FASB	Financial Accounting Foundation, Financial Accounting Standards Board
Financial report	A document containing quantitative and textual information that is either (a) meant to satisfy authoritative financial reporting standards and generally accepted accounting principles (GAAP) or a regulatory report whose subject matter is primarily financial position and performance and related explanatory disclosures or (b) a data set used in the collection of financial statistics. This term excludes transaction- or journal-level reporting and primarily narrative or nonfinancial quantitative reports.
GAAP or US GAAP	Generally accepted accounting principles: Term used to broadly describe the body of principles and practices that govern the accounting for financial transactions in the preparation of a set of financial statements.
IASB	International Accounting Standards Board
IFRS	International Financial Reporting Standards
PCAOB	Public Company Accounting Oversight Board
XBRL	Extensible Business Reporting Language (XBRL) 2.1 Recommendation [XBRL]
SEC	U.S. Securities and Exchange Commission

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Term	Meaning
XII	XBRL International, Inc.
EDGAR	Electronic Data Gathering, Analysis, and Retrieval system performs automated collection, validation, indexing, acceptance, and forwarding of submissions by companies and others that are required by law to file forms with the U.S. Securities and Exchange Commission (SEC).
DQCR	XBRL US DQC Rules are XBRL US published validation rules for XBRL filings with the SEC.
SRT	The SEC Reporting Taxonomy (SRT) contains elements to meet SEC requirements and dimensional elements whose underlying recognition and measurement are not specified by GAAP but are elements commonly used by GAAP filers. The SRT is intended to be used with other taxonomies that meet SEC requirements.
DQCRT	XBRL US DQC Rules Taxonomy as published by the FASB and discussed in Section 8.

2 Physical Location and Organization

The 2021 release, and all future releases, will be hosted only on a secure server (HTTPS). All taxonomies available before the 2021 Release will be hosted on both HTTP and HTTPS.

The taxonomies are rooted at URLs of the form <https://xbrl.fasb.org/{name}/{version}/> and the current taxonomies are specifically at the base URL:

<https://xbrl.fasb.org/us-gaap/2021/>

A zip file, conforming to XBRL International Taxonomy Package 1.0 specification, containing all files is located at:

<https://xbrl.fasb.org/us-gaap/2021/us-gaap-2021-01-31.zip>

There are dozens of entry points for different purposes. Each entry point selects some subset of the hundreds of files constituting all taxonomies.

2.1 Naming Conventions

Figure 1. Directories for Entry Point Schemas

dis	disclosures
elts	elements
stm	statements
entire	entry point for entire Taxonomy
META-INF	manifest file to identify entry points automatically

Figure 2. Abbreviations Used in File Names

-all-	contains labels, relationships with information about deprecation, and documentation and references for concepts
-std-	loads the Taxonomy with labels but no documentation or references
-dep-	contains labels and relationships with information about deprecation
-chg-	contains descriptions and relationships with information about Taxonomy changes and taxonomy implementation notes.
-eedm-	contains domain of members for use with concepts of type <code>enum2:enumerationSetItemType</code>

Figure 3. Entry Point Types

-dis-	a disclosure schema or linkbase
-ent-	a document schema entry point
-stm-	a statement schema or linkbase
-entryPoint-	the root of the entire taxonomy

Figure 4. Statement Type Abbreviations

-com-	common	contains definitions and other relationships whose only purpose is to be copied by users into other links
-scf-	statement of cash flows	
-scp-	statement of partner capital	
-sfp-	statement of financial position	also known as a balance sheet
-she-	statement of shareholder equity	
-soc-	statement of comprehensive income	
-soi-	statement of income	

Figure 5. DELETED

Figure 6. Prefixes for the Main File Groups

Prefix	Meaning—FASB Taxonomy
us-gaap-	U.S. GAAP Taxonomy prefix
srt-	SEC Reporting Taxonomy prefix
dqcrules-	XBRL US DQC Rules Taxonomy

Figure 7. Linkbase Naming Abbreviations

-cal-	calculation
-def-	definition
-doc-	documentation
-lab-	labels (contains labels having standard role “label” and others)
-pre-	presentation
-ref-	reference
-dep-	deprecation (contains relationships among deprecated and normal concepts)
-tin-ref-	Taxonomy implementation notes using reference syntax
-tin-def-	Taxonomy implementation note relationships in definition linkbase using http://fasb.org/us-gaap/arcrole/alt-concept-supersededConceptForPeriodOfAndAfterAdoption to associate an alternative concept for a superseded concept for period of and after adoption; and http://fasb.org/us-gaap/arcrole/concept-extensibleEnumerationLineItemLocation to identify which particular element in the financial statements includes the value for that concept when the element representing the concept is not separately disclosed in the financial statements.
-cn-ref-	Taxonomy change notes using reference syntax

2.2 The Base Schema *us-gaap-2021-01-31.xsd*

All concepts in the Taxonomy are contained in a single schema file as detailed by type in Figure 8. This is done for reasons, explained in the architecture document, and those reasons are summarized below:

1. Preparers need access to the full set of available concepts when searching for a concept so that they do not unnecessarily extend the Taxonomy.
2. Linkages between statements and between statements and disclosures, and among disclosures are sufficiently dense that naïve strategies based on, for example, industry concepts or concepts in different statements, wind up loading everything anyway.
3. The minimum multimegabyte load of this schema is normally quite fast relative to the processing involved in validating an equivalent set of calculation, definition, or presentation relationships.

Figure 8. Element Type Breakdown

Type	2020 Taxonomy	New	Deprecated	2021 Update
xbrli:monetaryItemType	7,218	201	193	7,226
xbrli:stringItemType	1,151		10	1,141
dtr-types:domainItemType	1,743	32	22	1,753
dtr-types:textBlockItemType	966	6	11	961
dtr-types:percentItemType	425	3		428
xbrldt:dimensionItem	238	2	5	235
xbrli:sharesItemType	221	3		224
dtr-types:perShareItemType	148	4		152
xbrli:dateItemType	115	4		119
xbrli:integerItemType	95			95
Other Data Types	766	21	1	786
Elements Available for “Tagging”	13,086	276	242	13,120
Organizational Abstracts (xbrli:stringItemType)	3,001	72	53	3,020
Subtotal	16,087	348	295	16,140
		Deleted²		
Deprecated	1,193	295	574	914
Total Elements in Taxonomy Schema	17,280			17,054

2.3 SEC Reporting Taxonomy

The SRT contains elements that are not GAAP specific but that are used by GAAP filers to meet SEC requirements including financial schedules required by the SEC, condensed consolidating financial information for guarantors, disclosures about oil- and gas- producing activities, statistical disclosures for banking, and broker-dealer capital requirements. The SRT also includes elements whose underlying reference are not to GAAP but also are used by GAAP filers.

The SRT schema namespace is “<http://fasb.org/srt/2021-01-31>” located at “<https://xbrl.fasb.org/srt/2021/elts/srt-2021-01-31.xsd>.” The SRT is included with the 2021 Taxonomy by import in the base schema “[us-gaap-2021-01-31.xsd](#)” as illustrated in

Figure 14. Primary Entry Points.

2.3.1 DELETED

2.4 Typed Dimensions

A typed dimension was included in the 2017 Taxonomy Update in the group “606000 - Disclosure - Revenue from Contract with Customer.” The Taxonomy uses this typed dimension to indicate the start date for the period when the remaining performance obligation will be satisfied. It is restricted to a dateItemType, meaning that the members must appear in YYYY-MM-DD format. The FASB Taxonomy Implementation Guide, *Revenue from Contracts with Customers*, illustrates usage of this structure. While no additional typed dimensions have been added since the 2017 Taxonomy Update, the Taxonomy is likely to utilize more typed dimensions in future Taxonomy releases.

The typed dimension is identified in the Taxonomy by the presence of the xbrldt:typedDomainRef attribute on the particular dimension.

² Deleted 2018 Taxonomy deprecated elements per EDGAR Release 20.2

2.5 Extensible Enumerations

An extensible enumeration data type element is used to convey additional information about another primary line item reported value that is not disaggregated in the instance document. For example, the extensible enumeration element “Revenue, Product and Service [Extensible Enumeration]” is used to convey additional information about revenue values that are *not disaggregated* by type of products or services in a statement of income. Further discussion of this example can be found in the Taxonomy Implementation Guide on revenue from contracts with customers.

Additionally, certain extensible enumeration elements are used in association with elements for which the reported value for those elements are not separately disclosed as line items in the primary financial statements, but the filer still discloses the value as well as the line item containing the value.

For example, the extensible enumeration element “Direct Financing Lease, Income, Comprehensive Income [Extensible Enumeration]” is used in conjunction with the “Direct Financing Lease, Lease Income” element to identify the element that contains the value reported with the “Direct Financing Lease, Lease Income” element. Further discussion of this example can be found in the FASB Taxonomy Implementation Guide, *Leases under Topic 842*.

The XML Schema construct of enumerated lists [Fixed List] work well when the list of possible values is fixed, but that makes it unusable when the filer requires a custom value. Extensible Enumerations 1.0³ addresses this limitation by allowing the filer to add values in a manner similar to adding to the list of members for dimensional modeling in an extension taxonomy. However, Extensible Enumerations 1.0 does not provide a mechanism for providing the reporting of facts that have multiple values, which is available in Extensible Enumerations 2.0.⁴ The full functionality of the extensible enumeration element is now available in the 2021 Taxonomy Update.

For the 2021 Taxonomy, the extensibleListItemType datatype used in prior Taxonomy versions has been changed to enumerationSetItemType as XBRL International, Inc. Extensible Enumerations 2.0 specification has attained recommendation status. With the enumerationSetItemType, the Taxonomy will use the same values as used for 2020 but is now subject to schema validation. The Taxonomy now includes lists that enable use of element names provided in the extensible enumerations as values. That change allows the extensible enumeration elements to use the same member elements as existing dimensions in the Taxonomy and convey the same information when the information is not disaggregating a value across a dimension.

Extensible enumeration elements are declared with @type equal to enum2:enumerationsItemType, which is defined in the specification Extensible Enumerations 2.0. With that change, extensible enumeration element declarations have three attributes new to the Taxonomy: enum2:linkrole, enum2:domain and enum2:headUsable.

2.6 DELETED

2.7 References and the Reference Linkbase

References to the authoritative accounting literature (the *FASB Accounting Standards Codification*[®]) appear for concepts derived from GAAP. References previously identified as superseded or redundant have been removed from the 2021 Taxonomy.

The file us-gaap-ref-2021-01-31.xml contains a legal XLink construct that has not commonly been leveraged in XBRL taxonomies. There is only a single reference resource element for each distinct reference so that if several concepts share a literature reference, they each have an arc pointing to the common resource. This saves about 40 percent on the size of one file.

Reference resources do not have id attributes. Therefore, the arc between the concept and its references cannot be prohibited by any extension linkbase.

2.7.1 Expanded Use of Reference Roles

The 2021 Taxonomy uses reference roles from the XBRL specification as established by XII, except for:

- “http://fasb.org/us-gaap/role/legacyRef”
- “http://fasb.org/us-gaap/role/ref/otherTransitionRef.”

³ <https://specifications.xbrl.org/work-product-index-extensible-enumerations-extensible-enumerations-1.0.html>

⁴ <https://specifications.xbrl.org/work-product-index-extensible-enumerations-extensible-enumerations-2.0.html>

Reference Role	Description
http://www.xbrl.org/2003/role/disclosureRef	Reference to documentation that details an explanation of the reporting requirements relating to the concept.
http://www.xbrl.org/2003/role/recommendedDisclosureRef	Reference to documentation that details an explanation of recommended disclosures relating to the concept.
http://www.xbrl.org/2003/role/exampleRef	Reference to documentation that illustrates, by example, the application of the concept that assists in determining appropriate usage.
http://www.xbrl.org/2009/role/commonPracticeRef	Reference for common practice disclosure relating to the concept. Enables reference to a related requirement.
http://fasb.org/us-gaap/role/ref/otherTransitionRef	Reference that is transitional and applicable to entities that apply nonpublic entity timing in adoption of amendments from Accounting Standards Updates.
http://fasb.org/us-gaap/role/ref/legacyRef	Reference that has not yet been reviewed and assigned a specific role as part of the ongoing reference review project.

2.8 Change Note

The 2021 Taxonomy includes Change Notes (CN) that identify all Taxonomy changes consistent with the Taxonomy Implementation Note (TIN) construct discussed at Taxonomy Implementation Note. This information can be viewed in the reference section of the Taxonomy alongside the TINs and *FASB Codification*[®] references.

The advantage of the CNs is that they use the reference linkbase syntax as provided by the XBRL specification for associating structured information with Taxonomy elements in a similar manner to the TINs. As such, it can be more readily understood and accommodated by XBRL developers and XBRL applications. The reference parts are defined in the Taxonomy (us-parts-cn-2021-01-31.xsd).

The CNs are expressed using reference parts as illustrated below.

Category	Reference Part	Type	Change Note Part Documentation	Requirement
Taxonomy Version	TaxonomyVersion	gYear	Taxonomy version in [YYYY] format	Required
Change Date	ChangeDate	gYearMonth	Date change was made in the taxonomy in [YYYY-MM] format	Required
Source Name	SourceName	string	Source for change label. Example includes: Revenue	Required for updates based on Accounting Standards Update [ASU] and projects
Source ASU Number	Source_ASU_Number	cn-part:AsuNumber	Accounting Standards Update issued number	Required for updates based on Accounting Standards Update [ASU] If there are several ASUs, they are listed in the part value separated by a space
New Element	NewElement	boolean	Identifies new elements	Required for new elements

Category	Reference Part	Type	Change Note Part Documentation	Requirement
Element Deprecated ⁵	ElementDeprecated	boolean	Identifies deprecated elements	Required for deprecated elements
Deprecated Date	DeprecatedDate	date	Deprecation date in [YYYY-MM-DD] format	Required for deprecated elements
Deprecated Label	DeprecatedLabel	string	Provides the details of the deprecated element. Specifically, the reason that the element was deprecated	Required for deprecated elements
Deprecation Replacement	DeprecationReplacement	cn-part:elementListItem	Identifies possible replacement(s) for deprecated element	Required if definition relationship included If there are several replacement elements, they are listed in the part value separated by a space
Modified Deprecated Label	ModifiedDeprecatedLabel	boolean	Identifies modified Deprecated Label	Required for when the Deprecation Label has been modified
Modified References	ModifiedReferences	boolean	Identifies reference changes	Required for reference changes
Modified Standard, Period Start, Period End, or Total Labels	ModifiedLabels	boolean	Identifies modified Standard, Period Start, Period End, or Total Labels	Required for label changes excluding documentation label
Modified Documentation Label	ModifiedDocumentation	boolean	Identifies modified Documentation Label	Required for documentation label changes
Previous Documentation Label	PreviousDocumentation	string	Provides the definition (documentation label) of the element as defined from the prior version of the Taxonomy	Required for documentation label changes
Modified Balance Type	ModifiedBalanceType	boolean	Identifies modified balance type attribute	Required for balance attribute changes
Modified Period Type	ModifiedPeriodType	boolean	Identifies modified period type attribute	Required for period type attribute changes
Modified Data Type	ModifiedDataType	boolean	Identifies modified data type attribute	Required for data type attribute changes

⁵ See Section 7, "Deprecated Element Relationships," for additional details about deprecated elements.

An example of a CN that includes a few of the above attributes:

```
<link:reference xlink:label='ref_17' xlink:role='http://fasb.org/srt/role/changeNote/changeNote'
xlink:type='resource'>
  <cn-part:SourceName>Nonemployee Share-Based Payment</cn-part:SourceName>
  <cn-part:TaxonomyVersion>2019</cn-part:TaxonomyVersion>
  <cn-part:ChangeDate>2018-06</cn-part:ChangeDate>
  <cn-part:ModifiedDocumentation>true</cn-part:ModifiedDocumentation>
  <cn-part:PreviousDocumentation>Information by award type pertaining to equity-based
  compensation.</cn-part:PreviousDocumentation>
  <cn-part:Source_ASU_Number>2018-07</cn-part:Source_ASU_Number>
</link:reference>
```

The file us-gaap-cn-ref-2021-01-31.xml contains the CNs and is structured in a similar manner as references to the authoritative literature as described in “References and the Reference Linkbase” and TINs as described in “Taxonomy Implementation Note.” In addition to being contained in a separate file, CNs are identified with the “ChangeNote” role from the SRT – “http://fasb.org/srt/role/changeNote/changeNote.”

The CN linkbase is *not* referenced from the base schema (us-gaap-2021-01-31.xsd); therefore, users have the option to load this linkbase. Additionally, the SRT CN linkbase is not referenced from the Taxonomy because it is replicated in the Taxonomy as appropriate. Reference resources do not have id attributes. Therefore, the arc between the concept and its references cannot be prohibited by any extension linkbase.

2.9 Taxonomy Implementation Note

The 2021 Taxonomy includes TINs associated with concepts to assist in appropriate selection. TINs use the reference linkbase syntax as provided by the XBRL specification for associating structured information with Taxonomy concepts. As such, it can be readily understood and accommodated by XBRL developers and XBRL applications. The TIN structure is explicit with attributes for reference parts that are separated from values. The reference parts are defined in the Taxonomy (us-parts-tin-2021-01-31.xsd). While XBRL syntax does not preclude having duplicate parts in the TIN, the XBRL staff’s practice is to create separate TIN “objects” whenever a duplicate part is required.

The TINs are expressed using reference parts as illustrated below.

Category	Reference Part	Type	Taxonomy Reference Part Documentation	Requirement
Publish Date	PublishDate	gYearMonth	Publish date for Taxonomy Implementation Note in [YYYY-MM] format	Required
Source	Source	string	Source for Taxonomy Implementation Note. Examples include: Taxonomy Implementation Guide [TIG]; Accounting Standards Update [ASU]	Required
Source Name	SourceName	string	Source name, example: Subsequent Events	Required
Source Version	SourceVersion	decimal	Source version	Required when TIG exists
Source ASU Number	Source_ASU_Number	tin-part:AsuNumber	Accounting Standards Update issued number	Required when TIN created because of new ASU
Positive XBRL Value	Positive_XBRL_Value	string	XBRL value to be entered as positive, when reported amount is present; examples include facts reported as [Gain] [Increase] [Accumulated Earnings]	Required for two-way elements only

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Category	Reference Part	Type	Taxonomy Reference Part Documentation	Requirement
Negative XBRL Value	Negative_XBRL_Value	string	XBRL value to be entered as negative, when reported amount is present; examples include facts reported as [Loss] [Decrease] [Accumulated Deficit]	Required for two-way elements only
Taxonomy Implementation Note	Note	string	Taxonomy implementation note	Optional Use when additional explanation is desired
Link to Guidance on FASB's website	URI	anyURI	URI link to guidance, such as FAQs	Optional
Potential alternate element(s)	AlternateElement	tin-part:elementListItemType	Potential alternate element name(s)	Optional If there are several alternate elements, they are listed in the part value separated by a space
Potential alternate element(s) for periods of and after adoption	AlternateElementForPeriodOfAndAfterAdoption	tin-part:elementListItemType	Potential alternate element names(s) for period of and after adoption	Optional If there are several alternate elements, they are listed in the part value separated by a space
Potential alternate element(s) for periods prior to adoption	AlternateElementForPeriodsPriorToAdoption	tin-part:elementListItemType	Potential alternate element names(s) for periods prior to adoption	Optional If there are several alternate elements, they are listed in the part value separated by a space
Transition options for new ASU	TransitionOption	tin-part:TransitionOptionList	Transition options for new ASU. Enumerated values include: "Retrospective," "Prospective," "Modified Retrospective," or "Modified Prospective"	Required for transitional elements
Description of TIN Modification	TinModificationDescription	string	Description of modification to TIN	Required if change to TIN is substantially different from previous TIN
Link to inline Taxonomy Implementation Guide on FASB's website	inlineURI	anyURI	URI link to Inline Taxonomy Implementation Guide document	Optional
Link to pdf Taxonomy Implementation Guide on FASB website	pdfURI	anyURI	URI link to PDF Taxonomy Implementation Guide document	Optional
Taxonomy creation version	elementCreationTaxonomyVersion	gYear	Taxonomy version year element was created in [YYYY] format	Required Provided in a separate linkbase file

An example of a TIN that includes a few of the above attributes:

```
<link:reference xlink:label='ref_3' xlink:role='http://fasb.org/us-gaap/role/tin/transition' xlink:type='resource'>
  <tin-part:Note>Element is intended to be used for each reported period for which amendment from Accounting
  Standards Update identified in tin-part:Source_ASU_Number is applied.</tin-part:Note>
  <tin-part:PublishDate>2019-01</tin-part:PublishDate>
  <tin-part:Source>ASU</tin-part:Source>
  <tin-part:SourceName>Financial Instruments-Credit Losses</tin-part:Negative_XBRL_Value>
  <tin-part:Source_ASU_Number>2016-13</tin-part:Source_ASU_Number >
</link:reference>
```

The file us-gaap-tin-ref-2021-01-31.xml contains the TINs and is structured in a similar manner as references to the authoritative literature as described in “References and the Reference Linkbase.” In addition to being contained in a separate file, TINs are identified with the applicable TIN reference roles described below.

The TIN linkbase is *not* referenced from the base schema (us-gaap-2021-01-31.xsd); therefore, users have the option to load this linkbase. Reference resources do not have id attributes. Therefore, the arc between the concept and its references cannot be prohibited by any extension linkbase.

Elements with identified possible replacement elements (alternate elements) are included in the definition linkbase with a relationship to the possible replacement element (using arcrole: http://fasb.org/us-gaap/arcrole/alt-concept-supersededConceptForPeriodOfAndAfterAdoption).

New for the 2021 Taxonomy are additional reference roles specific for the TINs.

TIN Reference Role	Description
http://fasb.org/us-gaap/role/tin/resource	TIN that provides information on additional resources, such as Taxonomy Implementation Guides (TIG).
http://fasb.org/us-gaap/role/tin/transition	TIN that provides information on the transition of elements from the amendments for Accounting Standards Updates.
http://fasb.org/us-gaap/role/tin/usage	TIN that provides information on how the element is intended to be used. For example, providing the financial statement perspective from which the applicable element is modeled, such as statement of financial position or statement of income.
http://fasb.org/us-gaap/role/tin/value	TIN that provides information on the values provided by the element, such as the format of the value.

2.10 Documentation and the Documentation Linkbase

The file us-gaap-doc-2021-01-31.xml and other documentation label files contain label resources with the “documentation” role and concept-label arcs for most of the concepts. Labels and documentation linkbases are *not* referenced from the base schema (us-gaap-2021-01-31.xsd); therefore, users have the option to load this linkbase. Documentation label resources do not have id attributes. Therefore, the arc between the concept and its documentation cannot be prohibited by any extension linkbase.

Figure 9. DELETED

2.11 Labels and the Label Linkbase

File us-gaap-lab-2021-01-31.xml contains the “standard” labels for all concepts in the base schema us-gaap-2021-01-31.xsd.

Standard label resource elements have id attributes. Therefore, the arc between the concept and its standard label may be prohibited by any extension linkbase.

A standard label with a bracketed suffix completely determines the type, substitution group, period, and whether a concept is abstract. All abstract concepts must have one of those bracketed suffixes.

Figure 10. Mandatory Relationship of Standard Label Suffix to Concept Type

Suffix	Type	Substitution Group	Abstract	Period
[Abstract]	xbrli:stringItemType	xbrli:item	Abstract	duration
[Domain]	dtr-types:domainItemType	xbrli:item	Abstract	duration
[Member]	dtr-types:domainItemType	xbrli:item	Abstract	duration
[Line Items]	xbrli:stringItemType	xbrli:item	Abstract	duration
[Table]	xbrli:stringItemType	xbrldt:hypercubeItem	Abstract	duration
[Axis]	xbrli:stringItemType	xbrldt:dimensionItem	Abstract	duration
[Roll Forward]	xbrli:stringItemType	xbrli:item	Abstract	duration
[Text Block]	dtr-types:textBlockItemType	xbrli:item		duration
[Policy Text Block]	dtr-types:textBlockItemType	xbrli:item		duration
[Table Text Block]	dtr-types:textBlockItemType	xbrli:item		duration
[true false]	xbrli:booleanItemType	xbrli:item		instant duration
[Fixed List]	us-types:complexType list	xbrli:item		instant duration
[Extensible Enumeration]	enum2: enumerationSetItemType	xbrli:item		instant duration
[Guidance]	dtr-types:guidanceItemType	xbrli:item	Abstract	duration

2.11.1 Legacy Element Names

Experience shows that stability of the element name and its meaning are essential for preparers throughout their tagging and verification processes and when rolling forward tagging from period to period.

Generally, an element name introduced in a Taxonomy Update will always have the same properties (data type, substitution group, abstract attribute, period type attribute, and balance attribute) in future Updates.

2.11.2 Standard and Documentation Labels

The standard label is generally stable but may change in minor ways from Taxonomy Update to Taxonomy Update, such as to improve understanding and consistency or to correct typos.

Likewise, the documentation and references may change but only in ways that have been verified as semantically equivalent by the FASB staff.

2.11.3 Standard and Preferred Label with Filer Count

The 2021 Taxonomy as displayed in the FASB Taxonomy Online Review and Comment System (TORCS) contains numerical values appended to the Standard and Preferred Labels, which represent the usage of the element for all SEC filings for a recent full reporting year after removing duplicates for each filer. For example, the element for Revenues appears as “Revenues {3813},” which means that 3813 filers have used the element in their filings in the reporting year covered. Those filer counts are provided for informational purposes only and are not intended to promote or limit the use of elements. Elements may have low counts for multiple reasons because they are transactional in nature (for example, dispositions and acquisitions) or are a reflection of the current economic environment (for example, impairments).

Those counts will only appear in the Taxonomy as viewed in TORCS and supporting collateral. They are not available in the Taxonomy published at <https://xbrl.fasb.org/us-gaap/2021/>.

2.11.4 Negating Labels

The Taxonomy uses no Negating Labels in any label linkbase. Negating Labels allow customization of a presentation to give the preparer detailed control.

2.12 Calculation, Definition, and Presentation Linkbases

There are hundreds of individual linkbases organized by entry points as described below in Section 3 (“Discoverable Taxonomy Sets”), Section 5 (“Presentation Linkbases for Viewing the Taxonomy”), and Section 6 (“Calculation, Definition, and Presentation Alignment”).

3 Discoverable Taxonomy Sets

Developers familiar with XML Schema understand the <import> and <include> elements and xsi:schemaLocation attributes in XML. Close study of the Discoverable Taxonomy Set (DTS) algorithm in the XBRL 2.1 is critical because taxonomies and instances *will not validate* unless an entry point (an XML Schema file with additional details) is processed correctly to collect the DTS. To give the reader a sense of the issue, note that Version 1.0 of the Taxonomy was 45MB in 509 files with 152 entry points and more than 355 linkbases. Interrelationships among those files are illustrated in Figure 11. The directory `entire/` contains two entry point schemas for accessing the entire taxonomy.

Figure 11. Schematic of Import and LinkbaseRef Relationships among Files

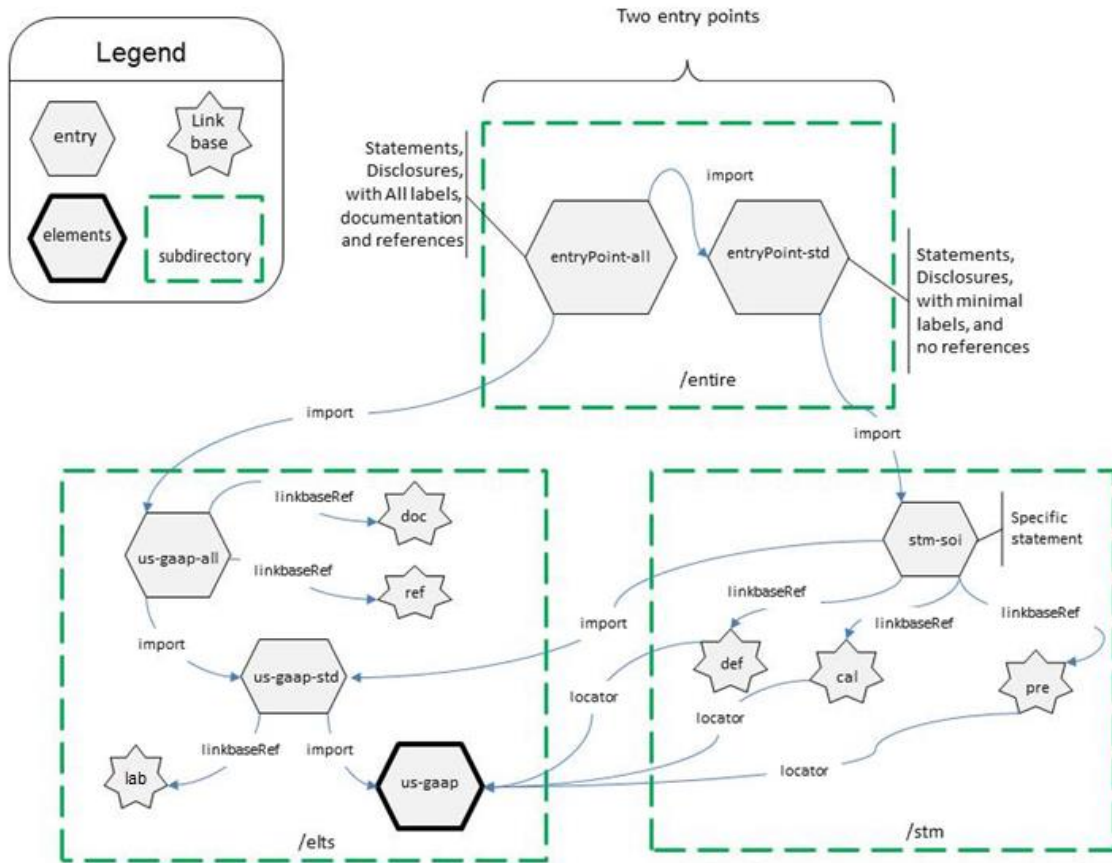


Figure 12. DELETED

The following schemas load all statements and disclosure relationship groups and are useful for navigating the entire Taxonomy.

Figure 13. Entire Taxonomy Entry Points

us-gaap-entryPoint-std-2021-01-31.xsd	DTS includes all components in all folders except for -doc-, -chg-, and -ref- linkbases
us-gaap-entryPoint-all-2021-01-31.xsd	DTS includes all components in all folders

The morpheme “-all-” means that the entry point causes *all* documentation strings, CNs, TINs, deprecation information, and references to be loaded. These files are several MB each and while they are essential for preparers and Taxonomy reviewers, it is worth considering for a publisher of instance documents whether an entry point *without* the “-all-” element should be the target of the instance document's schemaRef.

The morphemes “-stm-” indicates that only the financial statements would be loaded.

Within the directory ../stm are all the statement entry point schemas and their linkbases. A single statement entry point includes all its “alternate calculations.”

Within the directory ../elts are the schemas referred to by all the linkbases and imported.

Figure 14 illustrates what is included with each entry point. When building extension taxonomies, these are the most relevant files to start with as entry points, particularly ../elts/us-gaap-2021-01-31.xsd.

Taxonomy Implementation Notes and Change Notes are in separate files (us-gaap-tin-ref-2021-01-31.xml; us-gaap-cn-ref-2021-01-31.xml) and referenced with the entry point (us-gaap-ent-all-chg-2021-01-31.xsd). That will permit additions to us-gaap-chg-2021-01-31.xml at other than the annual release cycle with no effect on the base Taxonomy.

SEC Taxonomies

The DTS also includes several SEC taxonomy imports in us-gaap-all-2021-01-31.xsd as listed below, either as a matter of convenience for the filer or because some of the elements are used in the Taxonomy.

Entry Point	Contains
dei-entire-2021.xsd	Document and Entity Information (dei)
country-entire-2021.xsd	Country Code (country).
exch-entire-2021.xsd	Stock Exchanges (exch).
currency-entire-2021.xsd	Currency (currency).
stpr-entire-2021.xsd	State or Province (stpr).

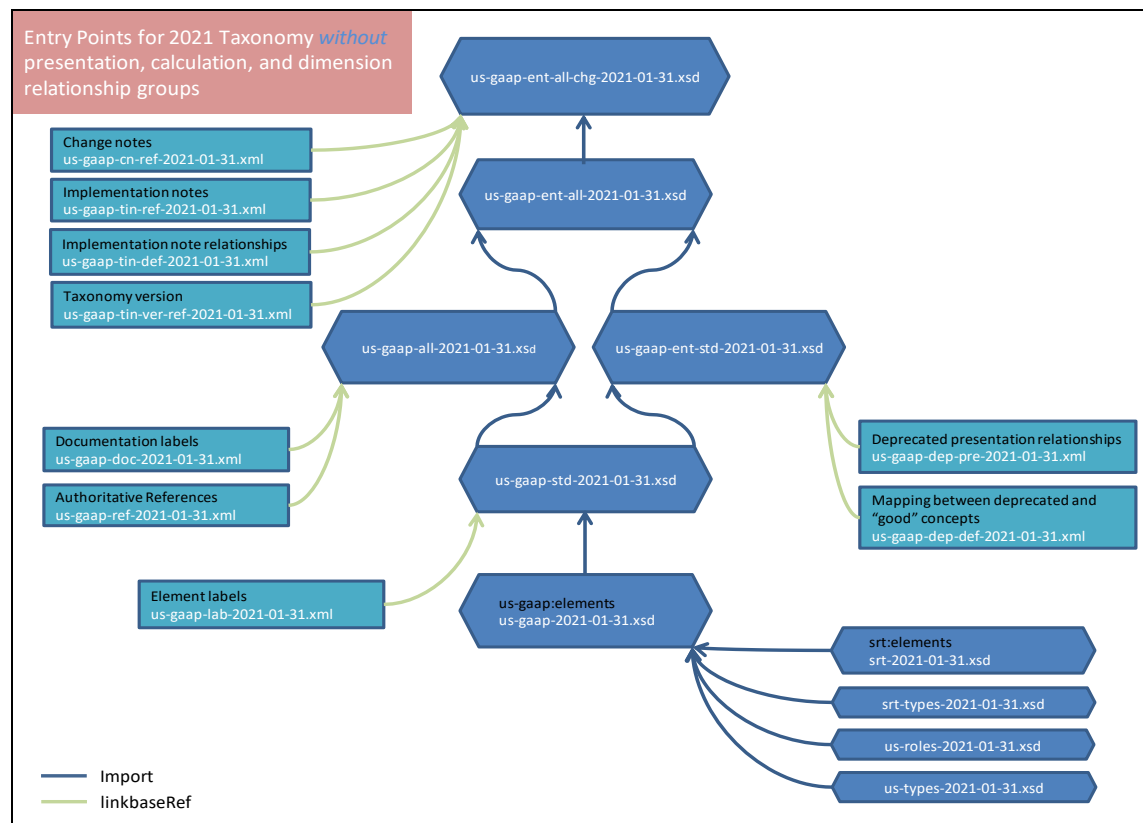
For element selection purposes, users are better served using the entire Taxonomy entry point; otherwise, the only thing that users will see is a flat list of thousands of elements without any presentation hierarchy.

Taxonomy Package

The 2021 Taxonomy Update includes a manifest file with the zipped Taxonomy that allows compliant tools to identify the entry points automatically. This implementation conforms to XBRL International Taxonomy Package 1.0 specification.⁶ It provides for inclusion of URL remapping, which can provide public locations (URLs) for files within the package.

⁶ <https://specifications.xbrl.org/spec-group-index-taxonomy-packages.html>

Figure 14. Primary Entry Points



4 Namespace Prefixes, Namespace URIs, and Absolute and Relative URLs

It is important to be clear about the distinction among these concepts:

- “us-gaap” is a namespace *prefix*.
- “http://fasb.org/us-gaap/2021-01-31” is a *namespace URI*. It is *not* a file location.
- “https://xbrl.fasb.org/us-gaap/2021/elts/us-gaap-2021.xsd” is a URL, the location of a file that contains the definition of a *namespace* and its contents.
- “file:/c:/www/xbrl.org/2003/example.xsd” and “ftp://ftp.xbrl.org/example.xml” are *also* each a URL; XBRL applications are not technically limited to “http://” URLs.
- Locators in the Taxonomy are rich with `xlink:href` attributes starting with “../elts/file.xsd”. Those are relative URLs. Every one of the URLs *must* be interpreted as being relative to the location of the *file in which they appear*. It is critical that software resolves those references correctly.

Maintaining a separate list of user-configurable remappings is a useful feature. For example, if one can place a copy of the 2021 Taxonomy on the user’s hard drive (say at `%homepath%\cache\`), then a path prefix (not to be confused with a namespace prefix) such as “http://xbrl.fasb.org/us-gaap/2021/” can be remapped to that location for faster access.

However, even after remapping, it is still important to enforce the XBRL 2.1 specification rule that the same namespace cannot be defined in more than one (resolved) location.

5 Presentation Linkbases for Viewing the Taxonomy

The relationships included in the presentation linkbases are organized to roughly correspond to the arrangement of elements in the *order* in which they might be found in a financial statement while other aspects of this presentation, such as nesting, abstract headings, name indicators such as [Table], [Axis], and [Line Items], and other arrangements, are organized to consistently represent the data in a financial statement and to reflect underlying relationships.

The presentation linkbase as it is published does *not* contain enough information for a user to reconstruct the appearance of a financial statement.

Figure 15. Facts in a Sample Statement of Income

	2019
Income Statement [Abstract]	
Statement [Table]	
Restatement [Axis]	
Product and Service [Axis]	
Statement [Line Items]	
Net Income (Loss) Available to Common Stockholders, Basic [Abstract]	
Net Income (Loss) Attributable to Parent [Abstract]	
Net Income (Loss), Including Portion Attributable to Noncontrolling Interest [Abstract]	
Income (Loss) from Continuing Operations, Net of Tax, Including Portion Attributable to Noncontrolling Interest [Abstract]	
Income (Loss) from Continuing Operations before Income Taxes, Noncontrolling Interest [Abstract]	
Income (Loss) from Continuing Operations before Equity Method Investments, Income Taxes, Noncontrolling Interest [Abstract]	
Operating Income (Loss) [Abstract]	
Gross Profit [Abstract]	
Revenues [Abstract]	
Revenue from Contract with Customer, Including Assessed Tax	\$ 9,000
Operating Lease, Lease Income	2,000
Sales-type Lease, Revenue	550
Direct Financing Lease, Revenue	450
Premiums Earned, Net	2,500
Revenues, Total	<u>\$ 14,500</u>

Figure 15 shows a left-to-right nesting of [Abstract] and other organizational elements 12 levels deep. While 12 levels deep is less common, multiple levels of nesting are not unusual in the statements. That is because the relationships must first and foremost be clear and unambiguous about the presentation context of the individual items. Preparers and their tools are not expected to use this nesting but, rather, flatten the presentation by shifting elements to the left to correspond to their actual presentation. Other visual cues such as the underscore lines (also shown in Figure 15) give the reader the same kind of nesting information. As a general rule of thumb, a person editing the Taxonomy should be able to view a nested presentation and see that the *top-to-bottom order of the nonabstract concepts* is correct.

In summary, the presentation linkbase organization does not represent precisely how a filer would use these elements in its XBRL document but is intended to facilitate Taxonomy navigation and to capture the expected semantics of the elements.

6 Calculation, Definition, and Presentation Alignment

A user's experience with a taxonomy of this size shows that there must be some default view that packs into it most, if not all, of the information needed to understand presentation, definition, and calculation relationships. The Taxonomy uses the presentation linkbase as this main view because that is how most filers think about and work with the financial statements that they tag with the Taxonomy concepts.

The calculation relationships separately capture the simple mathematical relationship of concepts expressed in a summation hierarchy, for example, cash, inventory, and so forth, that roll up to current assets (on a classified balance sheet) or revenues and expenses that roll up to and net to "Net Income (Loss) Available to Common Stockholders, Diluted."

The dimension relationships are modeled symmetrically to the presentation relationships because they provide additional dimensions to the primary concepts that are further disaggregations. For example, the segment disclosure expresses the disaggregation of primary reported facts such as revenues disaggregated across business units, geography, or some other entity-selected breakout.

Figure 16. DELETED

7 Deprecated Element Relationships

For a variety of reasons, concepts are deprecated with each version of the Taxonomy, but they remain in the Taxonomy for two annual updates to satisfy legacy and conversion requirements. However, deprecated concepts should not be used beyond their deprecation date in extension taxonomies and instance documents using the Taxonomy version in which the concept was deprecated. Deprecated items will be removed when the SEC no longer supports the prior Taxonomy.

NOTE: With the 2018 Taxonomy, 574 concepts were deprecated and have been removed from the 2021 Taxonomy because they are no longer supported.

It is useful for XBRL applications to identify for preparers the concepts that have been deprecated and their appropriate replacements when provided. Deprecated concepts can be identified by their labels, CNs, and relationships. The labels, CNs, and relationships provide users and software tools with specific information about why the concept was deprecated and points the user to use alternate concepts when appropriate.

- The CNs contain the following parts for deprecated concepts:
 - DeprecatedDate—Provides the effective date of deprecation in YYYY-MM-DD format.
 - DeprecatedLabel—Provides the details of the deprecated element. Specifically, the reason that the element was deprecated.
 - DeprecationReplacement—Provides the possible replacement for the deprecated element.
- The deprecated date also is appended to the element’s standard label.

In addition to these informational Change Notes and labels, deprecated elements are defined in a definition linkbase relationship to further assist preparers and software vendors. Those relationships are contained in

<http://xbrl.fasb.org/us-gaap/2021/elts/us-gaap-dep-def-2021-01-31.xml>. All deprecated elements are listed in <http://xbrl.fasb.org/us-gaap/2021/elts/us-gaap-dep-pre-2021-01-31.xml>. Those relationships can be accessed with an XBRL-compliant application by including linkbaseRef’s for the linkbases in a taxonomy schema or by using the entry point

<http://xbrl.fasb.org/us-gaap/2021/elts/us-gaap-ent-std-2021-01-31.xsd>. See

Figure 14 for an illustration of this entry point.

Deprecated Relationship	Description
no relationship	No replacement elements exist. Such deprecated items are included in a Deprecated Concepts Group in the presentation linkbase (only) with no ongoing relationship to supported elements.
essence-alias	The essence-alias relationship is a one-to-one relationship in which a deprecated element has been replaced by an identical concept. Any elements that fall under this relationship also fall under 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	The dep-aggregateConcept-deprecatedPartConcept relationship in the Definition Hierarchy (linkbase) represents multiple concepts that have been deprecated in favor of a single, higher level, and more encompassing concept. For example, if three previously distinct groups of elements such as class of common stock, preferred stock, and convertible preferred stock were combined into a single Dimensional Table, the element that combines and replaces the three elements would be an aggregate concept replacing the three-part concepts.
dep-concept-deprecatedConcept	The dep-concept-deprecatedConcept relationship in the Definition Hierarchy (linkbase) represents a one-to-one relationship. For example, if an “Instant” period

	type element replaces a “Duration” period type element, then this relationship would be categorized by the dep-concept-deprecatedConcept relationship.
dep-dimensionallyQualifiedConcept-deprecatedConcept	In the case in which an element was replaced with a dimensional equivalent (for example, common stock, additional series, or no par value), the deprecated and replacement element is described using the dep-dimensionallyQualifiedConcept-deprecatedConcept relationship. The element that was previously meant to be represented by the deprecated element has been replaced by the interaction between the “new” line item and the dimensionally qualifying Table Member.
dep-mutuallyExclusiveConcept-deprecatedConcept	The dep-mutuallyExclusiveConcept-deprecatedConcept relationship is used when the deprecated element can be represented as two concepts, for example, elements that were meant to represent 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. Those concepts are mutually exclusive for financial data tagging purposes and, therefore, those elements have been deprecated and replaced with separate mutually exclusive concepts. Preparers that previously used the deprecated concepts should use only one of the mutually exclusive replacement concepts; the value previously tagged with the deprecated concept should not be apportioned between the new concepts.
dep-partConcept-deprecatedAggregateConcept	The dep-partConcept-deprecatedAggregateConcept relationship was assigned to deprecated items that were replaced by elements representing greater detail. For example, if “borrowings concepts” was deprecated and replaced with specific concepts representing distinct types of borrowings and the concepts thereof, the dep-partConcept-deprecatedAggregateConcept relationship was assigned.

8 XBRL US DQC Rules Taxonomy

The DQCRT is an extension taxonomy of the Taxonomy and is included therein.

The DQCRT conveys XBRL US DQC Rules (DQCRs) to improve exposure to and use of the DQCRs. The DQCRs are XBRL US published validation rules for XBRL filings with the SEC. The DQCRs are included in a derivative form that identifies the concepts the rules apply to, with necessary information for software and human readers to understand the rule and the applicable elements. The DQCRT does not include application logic that would support the rule being run directly from the DQCRT. Users will need to apply their own application layer or use the rule application as provided by XBRL US. Normative versions of the DQCRs are published on the XBRL US website.

The 2021 implementation is limited to six DQCRs. Future releases are likely to include additional DQCRs.

8.1 Physical Location and Organization of DQCRT

The DQCRT is included with the Taxonomy files rooted at URLs of the form <https://xbrl.fasb.org/{name}/{version}/> (http: for prior versions) included in the Taxonomy as follows:

<https://xbrl.fasb.org/us-gaap/2021/dqcrules/>

with a zip file (Taxonomy Package) containing the Taxonomy and the FASB published DQCRT files and located at:

<https://xbrl.fasb.org/us-gaap/2021/us-gaap-2021-01-31.zip>

Will also include midyear updates as deemed necessary for testing and stakeholder feedback at a sibling URL location:

<https://xbrl.fasb.org/dqc/dev/>

with a zip file containing all DQCRT files located at:

<https://xbrl.fasb.org/dqcrules/dev/dqcrules-2021-01-31.zip>

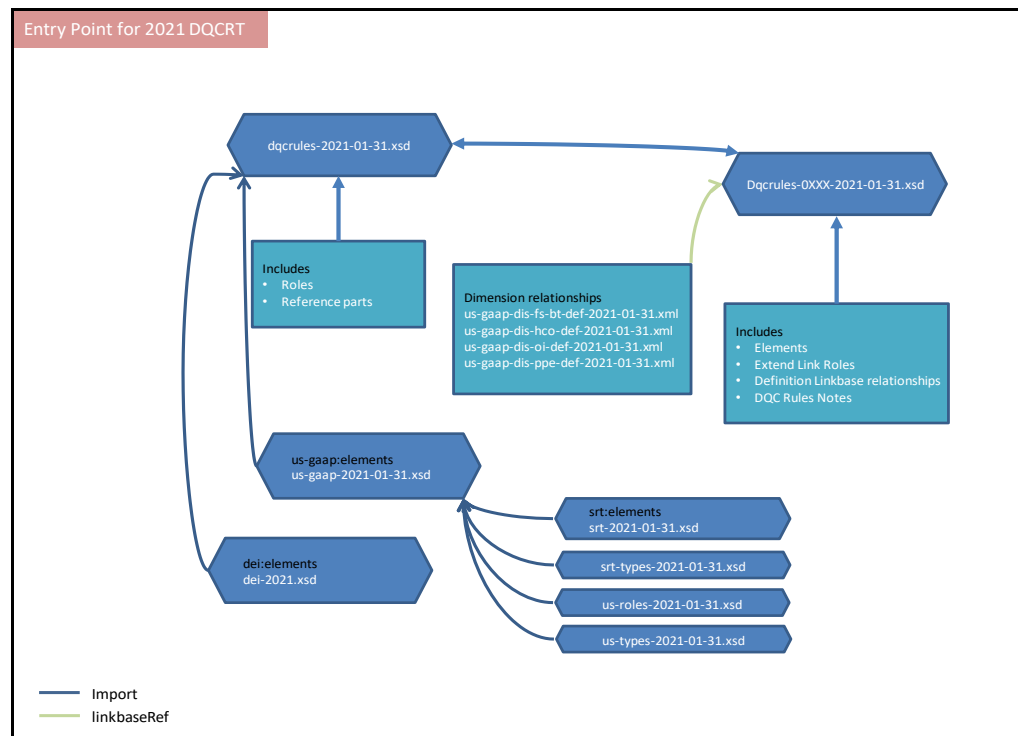
8.2 Namespace Prefixes and Namespace URI for the DQCRT

- “dqcrules” is the namespace *prefix*
- “http://fasb.org/dqcrules/2021-01-31” is the *targetNamespace URI*. It is not a file location.

8.3 Entry Points

The DQCRT includes its own entry point (dqcrules-2021-01-31.xsd) and is *not* referenced from the Taxonomy base schema (us-gaap-2021-01-31.xsd) as illustrated in Figure 17. Users have the option to load the DQCRT. This entry point imports and references all required elements and properties to use the DQCRT for its intended purpose.

Figure 17. Entry Point



8.3.1 DQC Rules

For the 2021 DQCRT, the structure of the taxonomy has been modified so that each of the included DQCRs are contained in an individual schema with embedded linkbases and the primary schema only contains the common XBRL elements used across each of the DQCR schemas. One schema also contains an embedded calculation linkbase to facilitate expressing the DQCR.

8.3.2 The DQCRT Schemas

The DQCRT primary schema (dqcrules-2021-01-31.xsd) includes:

- Extended link roleTypes
- Extended arcroleTypes
 - <http://fasb.org/dqcrules/arcrole/rule-concept>
 - <http://fasb.org/dqcrules/arcrole/concept-equivalents>
 - <http://fasb.org/dqcrules/arcrole/greaterThan-concept>
- Reference part element declarations for DQC Rule Notes. (Section 8.3.3).

The DQCR schemas (dqcrules-0XXX-2021-01-31.xsd) include:

- Extended link roleTypes
- Label linkbaseRef to standard labels
- Abstract element declarations (20 elements – xbrli:stringItemType).

This approach to taxonomy structure has the same functionality as the multi-file approach used with the Taxonomy but simplifies DQCRT maintenance. It is optimal for the DQCRT because it is a simpler taxonomy and all features are required to use the DQCRT.

The DQCR schemas include abstract elements to provide a parent-child relationship to elements from imported taxonomies to convey the DQCR logic. The DQCRT elements are intended to be referenced only from within the DQCRT files.

8.3.3 Reference Linkbases (DQC Rule Notes)

The DQCRT includes DQC Rule Notes (DQCRN) associated with the elements for which each rule applies. DQCRNs use the reference linkbase syntax as provided by the XBRL specification for associating structured information with taxonomy concepts and is consistent with the TIN syntax used in the Taxonomy.

The DQCRN structure is explicit with attributes for reference parts that are separated from values. The DQCRN utilizes “reference parts” from the XBRL specification as established by XII where possible, that is, ref:Publisher and ref:URI. Additional reference parts are defined and included in the DQCRT schema (dqcrules-2021-01-31.xsd).

The DQCRNs are expressed using reference parts as illustrated below.

Category	Reference Part	Type	Taxonomy Reference Part Documentation
DQC Rule Publisher	ref:Publisher	string	Publisher of the reference material
DQC URI to Rule	ref:URI	anyURI	Normative source location
DQC Rule ID	dqcrules:ruleId	ruleIdItemType	Rule identification as published by XBRL US
DQC Rule Name	dqcrules:ruleName	string	Short name for rule, for example, “Negative Values”
DQC Rule Documentation	dqcrules:ruleDocumentation	string	Definition of the rule
DQC Rule Element ID	dqcrules:ruleElementId	elementIdItemType	Element ID to facilitate identification from rule applications
DQC Rule Allowable Sub String	dqcrules:allowableSubString	string	REGEX pattern used in an element extension name that may put the element on the exclusion list

An example of a DQCRN that includes some of the above attributes:

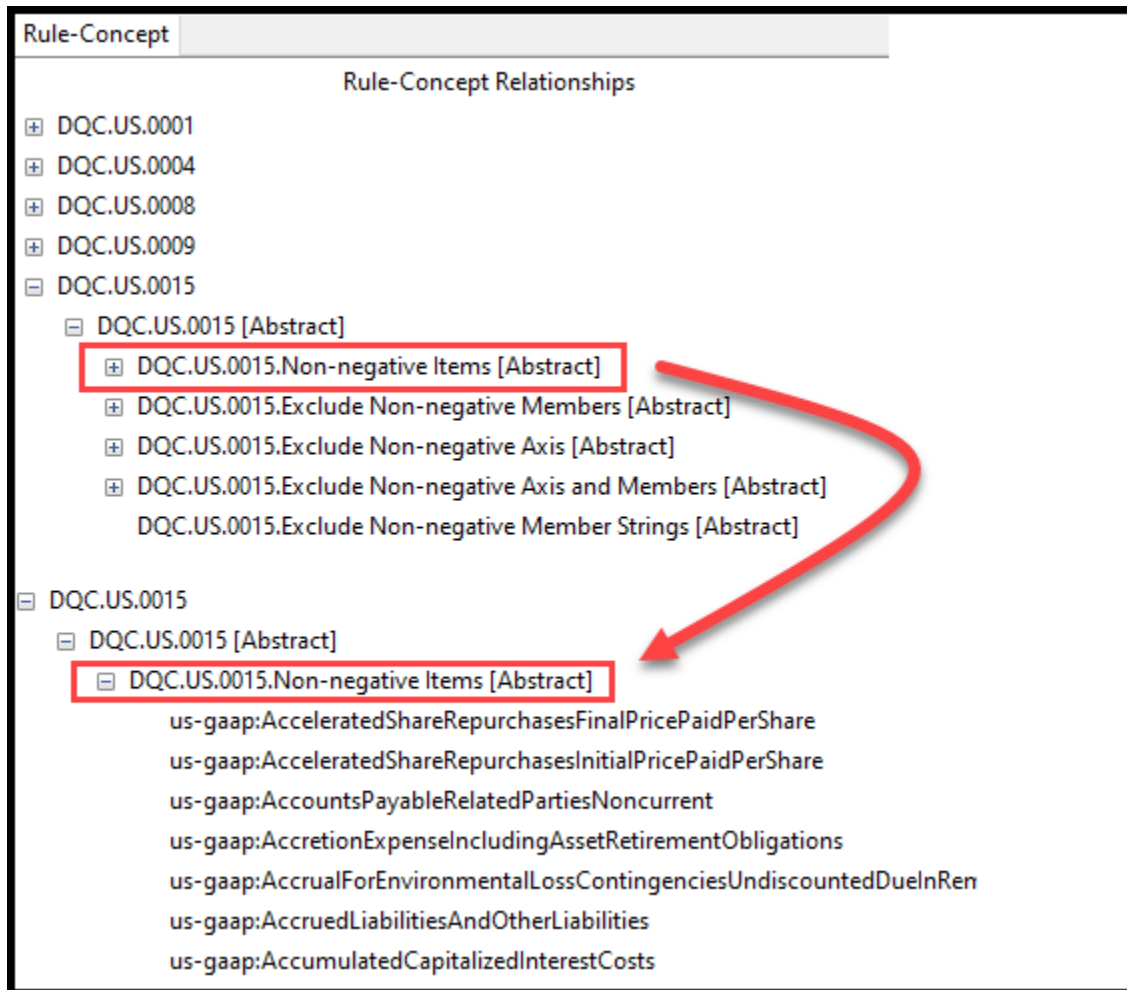
```
<link:reference xlink:label='dqc_0015_exclusions' xlink:role='http://fasb.org/us-gaap/role/dqcrules/dqcNote' xlink:type='resource'>
  <ref:Publisher>XBRL US</ref:Publisher>
  <dqcrules:ruleId>DQC.0015</dqcrules:ruleId>
  <dqcrules:ruleName>Negative Values</dqcrules:ruleName>
  <dqcrules:ruleDocumentation>The rule does not test these axis/member/element combinations.</dqcrules:ruleDocumentation>
  <ref:URI>https://xbrl.us/data-rule/dqc_0015/</ref:URI>
</link:reference>
```

Each dqcrules-0xxx-2021-01-31.xsd file contains the DQCRNs in an embedded linkbase for a single rule and is structured in a manner similar to references to the authoritative literature as described in “References and the Reference Linkbase”. In addition to each DQCRN being contained in a separate file, DQCRNs are identified with the “dqcNote,” “ruleExclusions,” and “ruleID” roles.

8.4 Definition Linkbases for Expressing DQC Rule

The relationships included in the DQCRT definition linkbases are organized to identify the concepts that the DQCR applies to, with the parent [Abstract] elements representing the DQCR and the child nonabstract elements representing the relevant elements for the rule. There is no significance to the order of the concepts. That is different from the Taxonomy in which the relationships are organized to roughly correspond to the arrangement of concepts in the order in which they might be found in a financial statement. Figure 18 illustrates this relationship if the parent element provides a short name for the DQCR and the child elements that the rule applies to.

Figure 18. DQC Rule Representation in Definition Linkbase



8.5 Definition Linkbases for targetRole

The definition linkbase also is used with the targetRole. The targetRole simplifies including a list of elements with a common parent in the source taxonomy by pointing to (targeting) the parent element of the list. Any time the list of elements changes in the source taxonomy, it will automatically be updated in the DQCRT. Figure 19 illustrates that relationship.

Future releases of the DQCRT may include additional definition linkbase syntax if deemed necessary to express relationships.

Figure 19. targetRole in Definition Linkbase

Dimension	Dimension Relationships	Arcrole
[-] DQC.US.0001		
[-] dei:LegalEntityAxis		
	us-gaap:CoVenturerMember	dimension-domain
	us-gaap:SpinoffMember	dimension-domain
	us-gaap:PartnershipMember	dimension-domain
	us-gaap:LimitedLiabilityCompanyMember	dimension-domain
	us-gaap:TrustForBenefitOfEmployeesMember	dimension-domain
	(via targetRole) srt:FederalHomeLoanBankAdvancesBranchOfFHLBBankStateDomain	dimension-domain
	srt:FederalHomeLoanBankOfAtlantaMember	domain-member
	srt:FederalHomeLoanBankOfBostonMember	domain-member
	srt:FederalHomeLoanBankOfChicagoMember	domain-member
	srt:FederalHomeLoanBankOfCincinnatiMember	domain-member
	srt:FederalHomeLoanBankOfDallasMember	domain-member
	srt:FederalHomeLoanBankOfDesMoinesMember	domain-member
	srt:FederalHomeLoanBankOfIndianapolisMember	domain-member
	srt:FederalHomeLoanBankOfNewYorkMember	domain-member
	srt:FederalHomeLoanBankOfPittsburghMember	domain-member
	srt:FederalHomeLoanBankOfSanFranciscoMember	domain-member
	srt:FederalHomeLoanBankOfSeattleMember	domain-member
	srt:FederalHomeLoanBankOfTopekaMember	domain-member

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<https://specifications.xbrl.org/work-product-index-group-base-spec-base-spec.html>

10 Document History

Document Number	Version	Creation/Issue Date	CR Number
SECOFM-USGAAPT-Technical Guide	Version 1.0	April 28, 2008	0003
Change Record			
Change Number	Description of Change	Change Effective Date	Change Entered By
0001	Created Technical Guide for 1.0 Beta using material previously in the architecture document, "Top ten hints" for Software Team members, and other sources.	2007-12-05	W Hamscher
0002	Update for Release 1.0 Beta 2	2008-02-11	W Hamscher
0003	Finalize for Release 1.0	2008-04-28	W Hamscher
0004	Update for 2011 Public Draft	2010-08-31	W Hamscher
0005	Update for 2011 Public Draft	2010-08-31	L Matherne
0006	Update for 2011 Release	2011-01-31	L Li
0007	Update for 2011 Release	2011-01-31	L Matherne
0008	Update for 2012 Public Draft	2011-08-31	L Li
0009	Update for 2012 Public Draft	2011-08-31	L Matherne
0010	Update for 2012 Release	2011-12-23	L Li
0011	Update for 2012 Release	2011-12-27	L Matherne
0012	Update for 2013 Public Draft	2012-08-28	M Connolly, L Li
0013	Update for 2013 Public Draft	2012-08-29	L Matherne
0014	Update for 2013 Release	2012-12-21	M Connolly, L Li, L Matherne
0015	Edits to conform to the proposed 2014 Taxonomy Update.	2013-08-28	L Matherne
0016	Edits to conform to the 2014 Taxonomy Update.	2013-12-11	L Matherne
0017	Edits to conform to the proposed 2015 Taxonomy Update.	2014-08-28	L Matherne, W Harms
0018	Edits to conform to the 2015 Taxonomy Update.	2014-12-11	L Matherne
0019	Edits to conform to the proposed 2016 Taxonomy Update.	2015-08-31	L Matherne
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0021	Edits to conform to the proposed 2017 Taxonomy Update	2016-08-31	L Matherne, D Shaw
0022	Edits to conform to the 2017 Taxonomy Update	2016-12-05	L Matherne, D Shaw
0023	Edits to conform to the proposed 2018 Taxonomy Update	2017-08-31	L Matherne, D Johaneman, D Shaw
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0025	Edits to conform to the 2019 Taxonomy Update	2019-01-31	L Matherne, D Johaneman, D Shaw
0026	Edits to conform to the 2020 Taxonomy Update	2020-01-31	L Matherne, D Johaneman, D Shaw
0027	Edits to conform to the 2021 Taxonomy Update	2021-01-31	D Shaw

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