

# Release Notes for SEC Taxonomies 2012 Draft

---

## Contents

1	Overview .....	2
2	Element changes and Deprecated Elements .....	2
3	General Changes .....	3
3.1	Data Types.....	3
3.2	Units Registry .....	3
3.3	FASB Codification References .....	3
3.4	XML Encoding.....	4
4	Specific Changes.....	4
4.1	Risk/Return (RR) Taxonomy .....	4
4.2	Document and Entity Information (DEI) Taxonomy.....	4
4.3	Investments (INVEST) Taxonomy .....	4
4.4	Currencies (CURRENCY) Taxonomy.....	4
4.5	Countries (COUNTRY) Taxonomy.....	4
4.6	Exchanges (EXCHANGE) Taxonomy.....	4
5	2011 Taxonomies .....	5
6	Document History .....	5
Figure 1. SEC maintained taxonomies and versions. ....		2
Figure 2. Example .csv Element Change File .....		2

# 1 Overview

The 2012 Draft release updates six of nine SEC-maintained taxonomies, as shown below:

Figure 1. SEC maintained taxonomies and versions.

	Version		
Name	2010	2011	2012-draft
rr	rr-2010-02-28		rr-draft-2012-01-31
dei		dei-2011-01-31	dei-draft-2012-01-31
invest		invest-2011-01-31	invest-draft-2012-01-31
country		country-2011-01-31	country-draft-2012-01-31
currency		currency-2011-01-31	currency-draft-2012-01-31
exch		exch-2011-01-31	exch-draft-2012-01-31
naics		naics-2011-01-31	
sic		sic-2011-01-31	
stpr		stpr-2011-01-31	

A zip archive for each taxonomy having short name {name} can be found at this location:

<http://xbr.sec.gov/{name}/{version}/{name}-draft-{yyyy-mm-dd}.zip>

For example, <http://xbrl.sec.gov/rr/2012-draft/rr-draft-2012-01-31.zip>

A zip archive of all files is at <http://xbrl.sec.gov/2012-draft.zip>

Note that the taxonomies are generally independent of one another; the exception is the rr taxonomy whose linkbases contain a relative reference (../../dei/2012-draft/dei-draft-2012-01-31.xsd) to the dei draft schema.

## 2 Element changes and Deprecated Elements

Files with suffix “.csv” are comparison files in CSV format to be used for comparison of elements in different versions of the taxonomies. For example, here are some lines from ‘exch-2011-vs-2012-draft.csv’. The columns are marked either by a year (version) or the notation CH meaning “change”:

Figure 2. Example .csv Element Change File

2009	CH	2011	CH	2012	Universe
AAA	=	AAA	=	AAA	AAA
	NEW	BBB	=	BBB	BBB
CCC	DEP	CCC	DEL		CCC
DDD	=	DDD	DEP	DDD	DDD

This means that the 2009 taxonomy had elements AAA, CCC, and DDD. The 2011 taxonomy added a new element BBB and marked CCC as deprecated. The 2011 taxonomy then deleted element CCC entirely and marked DDD as deprecated (for future removal). The universe of all elements ever used in this taxonomy is shown in the last column.

More detail about the date, reasons, and relationships between deprecated elements and their replacements are found in the taxonomy entry points having the token “-ent-dep-” or “-entire-” in them. The arc roles and label roles are those used in the GAAP taxonomy. For example, to see all information about deprecated elements in the exch taxonomy, see the entry point:

<http://xbrl.sec.gov/exch/2012-draft/exch-ent-dep-draft-2012-01-31.xsd>

## 3 General Changes

### 3.1 Data Types

All references to the us-types schema have been replaced with the appropriate substitute references to either of the data type registry schemas. Normally, any element that changed its type from one release to the next would be deprecated and a differently named element would be used. This is *not* true for elements that only changed their data type from a US type to an International type.

Note that some vendor products may treat the ‘nonnum’ schema as if its location URL were case-sensitive:

Prefix	Namespace / Schema Location
num	<a href="http://www.xbrl.org/dtr/type/numeric">http://www.xbrl.org/dtr/type/numeric</a>
	<a href="http://www.xbrl.org/dtr/type/numeric-2009-12-16.xsd">http://www.xbrl.org/dtr/type/numeric-2009-12-16.xsd</a>
nonnum	<a href="http://www.xbrl.org/dtr/type/non-numeric">http://www.xbrl.org/dtr/type/non-numeric</a>
	<a href="http://www.xbrl.org/dtr/type/nonNumeric-2009-12-16.xsd">http://www.xbrl.org/dtr/type/nonNumeric-2009-12-16.xsd</a>

### 3.2 Units Registry

The Units Registry (UTR) schema is now imported by the DEI taxonomy. This triggers the enforcement of Units Registry constraints on any filing using the 2012 DEI taxonomy.

Prefix	Namespace / Schema Location
utr	<a href="http://www.xbrl.org/2009/utr">http://www.xbrl.org/2009/utr</a>
	<a href="http://www.xbrl.org/utr/utr.xsd">http://www.xbrl.org/utr/utr.xsd</a>

The specific version of the UTR (<http://www.xbrl.org/utr/utr.xml>) itself will be indicated along with the specific release of Edgar taxonomies shown at <http://www.sec.gov/info/edgar/edgartaxonomies.shtml>.

### 3.3 FASB Codification References

One of the reference files, and possibly others in the future, use the new reference parts schema published by FASB in 2011; this may be updated to use the 2012 version of the schema:

Prefix	Namespace / Schema Location
codification-part	<a href="http://fasb.org/codification-part/2011-01-31">http://fasb.org/codification-part/2011-01-31</a>
	<a href="http://xbrl.fasb.org/us-gaap/2011/elts/us-parts-codification-2011-01-31.xsd">http://xbrl.fasb.org/us-gaap/2011/elts/us-parts-codification-2011-01-31.xsd</a>

### 3.4 XML Encoding

All files now have the heading `<?xml version="1.0" encoding="US-ASCII"?>`. File formatting is now more consistent, with tags not allowed to cross lines, and no leading whitespace on any line.

## 4 Specific Changes

### 4.1 Risk/Return (RR) Taxonomy

Several elements previously marked as deprecated in the 2010 release have been deleted.

There are six new elements to represent annual returns from 2015 to 2020.

A new dimension, Coregistrant [Axis], and accompanying domain, Coregistrant [Domain], have been added to the taxonomy to better support XBRL instances in which data from several distinct co-registrants appears. The use of this axis is optional.

### 4.2 Document and Entity Information (DEI) Taxonomy

A new 5th alternative enumerated value has been added to element FilerCategory, “Smaller Reporting Accelerated Filer”, to support filers that have been designated both accelerated *and* smaller reporting companies.

The documentation of EntityCommonStockSharesOutstanding has been changed so as to clarify how it can accommodate ‘other ownership interests’ for filers with no ‘common stock’ per se.

### 4.3 Investments (INVEST) Taxonomy

Four elements deprecated in the 2011 release have been deleted.

There are typographical corrections in the documentation of some elements.

The references of many elements have been updated, including some elements with references to the FASB codification.

### 4.4 Currencies (CURRENCY) Taxonomy

The South Sudan Pound has been added. Several currencies previously deprecated have been removed.

### 4.5 Countries (COUNTRY) Taxonomy

South Sudan has been added.

### 4.6 Exchanges (EXCHANGE) Taxonomy

See <http://xbrl.sec.gov/exch/doc/exch-2011-vs-2012-draft.csv> for a complete list of over 200 changes.

## 5 2011 Taxonomies

The NAICS, SIC and STPR taxonomies are unchanged, and their namespaces, schema, and linkbase locations and have not changed for 2012.

## 6 Document History

Date	Change
2011-08-31	First published