

Release Notes for Document and Entity Information (DEI) Taxonomy DRAFT 2020

Dated 2020-03-26

Contents

- 1 Overview 1
 - 1.1 Location of DRAFT and FINAL taxonomy..... 1
- 2 Element Changes and Deprecated Elements..... 1
- 3 Specific Changes 2
 - 3.1 DEI Taxonomy..... 2
 - 3.1.1 DEI Concepts Deleted..... 2
 - 3.1.2 DEI Types Deleted..... 2
 - 3.1.3 DEI Schema and label linkbase modifications 2
 - 3.1.4 DEI Schema and label linkbase additions 2
 - 3.2 DEI Reference linkbase changes..... 2
 - 3.2.1 Deletions – Reference linkbases - DEI 2
 - 3.2.2 Modifications – Reference linkbases - DEI 2
 - 3.2.3 Additions – Reference linkbases - DEI 3

Figure 1. SEC maintained eXtensible Business Reporting Language (XBRL) taxonomies and all versions proposed to be or historically accepted in the Electronic Data Gathering Retrieval (EDGAR) system 1

1 Overview

A forthcoming EDGAR release will update one of the SEC-maintained XBRL taxonomies for acceptance in EDGAR, as shown below.

Figure 1. SEC-maintained XBRL taxonomies and all versions proposed to be or historically accepted in EDGAR

	2020	2019	2018	2017	2016	2015	2014	2013	2012	pre 2012
dei	dei-2020	dei-2019	dei-2018				dei-2014	dei-2013	dei-2012	dei-2009
country	country-2020			country-2017	country-2016			country-2013	country-2012	
currency	currency-2020	currency-2019		currency-2017	currency-2016		currency-2014		currency-2012	
exch	exch-2020	exch-2019	exch-2018	exch-2017	exch-2016	exch-2015	exch-2014	exch-2013		
naics				naics-2017						naics-2011
rr				rr-2018					rr-2012	
sic	sic-2020									sic-2011
stpr			stpr-2018							stpr-2011

The Commission will notify the public when it will no longer accept a taxonomy with a double strike-through in the table above. For reference purposes, taxonomy versions in gray and with a single strike-through have already been removed from EDGAR in an earlier release.

Note that the taxonomies are independent of one another; the following is an exception:

- Some rr-2012 linkbases refer to the dei-2012 schema.

1.1 Location of DRAFT and FINAL taxonomy

The main schema file, having short name {name} will be at this location:

<https://xbrl.sec.gov/{name}/{yyyy}/{name}-{yyyy-mm-dd}.xsd>

For example, <https://xbrl.sec.gov/dei/2020/dei-2020-01-31.xsd>

The final zip archive of each will be at:

<https://xbrl.sec.gov/{name}/{yyyy}/{name}-{yyyy}.zip>

For example, <https://xbrl.sec.gov/dei/2020/dei-2020.zip>

DEI 2020 files will be replaced and final release notes posted only if there are any changes.

2 Element Changes and Deprecated Elements

Details 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 US-GAAP taxonomy. For example, to see all information about deprecated elements in the dei-2020 taxonomy, see the entry point:

<https://xbrl.sec.gov/dei/2020/dei-ent-dep-2020-01-31.xsd>

3 Specific Changes

3.1 DEI Taxonomy

3.1.1 DEI Concepts Deleted

The DEI 2019 taxonomy deprecated these elements, which DEI 2020 deletes.

Deleted Elements
PrincipalAddressMember
InstrumentDomain
EntityListingsInstrumentAxis
EntityIncorporationStateCountryName

3.1.2 DEI Types Deleted

There are no DEI types deleted.

3.1.3 DEI Schema and label linkbase modifications

There were no substantive changes to the DEI schema or label linkbase. The order of element declarations changed from a mostly alphabetical ordering to an ordering resembling a traversal of the standard presentation linkbase.

3.1.4 DEI Schema and label linkbase additions

There is a new element and label. The role and arc role are always the defaults:

New Element ID	Item Type	Standard label	Documentation label
IcfrAuditorAttestationFlag	Boolean	ICFR Auditor Attestation Flag	Boolean flag with value true if an ICFR (Internal Control over Financial Reporting) auditor attestation is included in the filing.

3.2 DEI Reference linkbase changes

3.2.1 Deletions - Reference linkbases - DEI

There are no deletions.

3.2.2 Modifications - Reference linkbases - DEI

There are modifications to reference linkbases for these elements. Some elements now have more than one reference each. Some `link:reference` resource elements that are identical may be merged in the final DEI 2020 release. All reference resources have role `presentationRef`:

Element	Old Reference	New Reference(s)
DocumentTransitionReport	Publisher="SEC", Name="Forms 10-K, 10-Q, 20-F", Number="240", Section="13", Subsection="a-1"	Publisher="SEC", Name="Forms 10-K, 10-Q, 20-F", Number="240", Section="13", Subsection="a-1"
DocumentQuarterlyReport	Publisher="SEC", Name="Form 10-Q", Number="240", Section="13", Subsection="a-13"	Publisher="SEC", Name="Form 10-Q", Number="240", Section="308", Subsection="a"

Element	Old Reference	New Reference(s)
DocumentAnnualReport	Publisher="SEC", Name="Forms 10-K, 20-F, 40-F", Number="240", Section="15"	Publisher="SEC", Name="Form 10-K", Number="249", Section="310" Publisher="SEC", Name="Form 20-F", Number="249", Section="220" Publisher="SEC", Name="Form 40-F", Number="249", Section="240"
BusinessContactMember	Publisher="SEC", Name="Form 20-F, 40-F", Number="249", Section="220", Subsection="f"	Publisher="SEC", Name="Form 20-F", Number="249", Section="220", Subsection="f" Publisher="SEC", Name="Form 40-F", Number="249", Section="240", Subsection="f"
ContactPersonnelFaxNumber	Publisher="SEC", Name="Form 20-F", Number="249", Section="220 and 240", Subsection="f"	Publisher="SEC", Name="Form 20-F", Number="249", Section="220", Subsection="f"
FormerAddressMember	Publisher="SEC", Name="Form 8-K, 10-Q", Number="249", Section="308"	Publisher="SEC", Name="Form 8-K", Number="249", Section="308" Publisher="SEC", Name="Form 10-Q", Number="249", Section="308"
DocumentRegistrationStatement	Publisher="SEC", Name="Forms 20-F, 40-F", Number="249", Section="220 and 240"	Publisher="SEC", Name="Securities Act", Number="Section", Section="12"

3.2.3 Additions – Reference linkbases - DEI

There are three new references for the new element.

Element Name	Publisher	Name	Number	Section	Subsection
IcfrAuditorAttestationFlag	SEC	Form 10-K	249	310	f
IcfrAuditorAttestationFlag	SEC	Form 20-F	249	220	f
IcfrAuditorAttestationFlag	SEC	Form 40-F	249	240	f