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## Taxonomy

The 2022 GAAP Taxonomy contains updates for amendments to accounting standards and other recommended improvements to the following topics and disclosure areas: credit losses, balance sheet offsetting, pledging and recourse, and deprecations from ...

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deprecations from superseded guidance.

In addition to the GAAP Taxonomy, the 2022 DQCRT has been finalized. The DQCRT is uniquely structured from the typical design of XBRL taxonomies because it is narrowly focused on conveying the XBRL US Data Quality Committee's (DQC) validation rules. It is not intended to be used in SEC filers' extension taxonomies the way that the GAAP Taxonomy or the SEC's Document and Entity Information Taxonomy (DEI) is used. The DQCRT contains a subset of the DQC rules. FASB Taxonomy staff evaluates the validation rules for inclusion in the DQCRT that have been available for use for more than a year, with consideration for how the DQC addressed any feedback received on a validation rule.

All of the FASB Taxonomies and their related release notes are available on the FASB's Taxonomy pages and through the following links: [2022 GRT](#), [2022 SRT](#), and [2022 DQCRT](#).

Questions about using the FASB Taxonomies and creating and submitting XBRL-tagged interactive data files in compliance with SEC rules should be directed to the SEC. SEC contact details and guidance are available at the [SEC's portal on XBRL](#).

Those interested in learning more about the FASB Taxonomies are invited to participate in a live CPE webcast entitled *IN FOCUS: 2022 GAAP and SEC Reporting Taxonomy Improvements and SEC Update*. Offered free of charge, the webcast takes place on Tuesday, April 5, 2022, from 1:00 to 2:30 p.m. Eastern Daylight Time. Participants in the live broadcast will be eligible for up to 1.8 hours of CPE credit. (Please note that **CPE credit is not available for group viewing** of the live broadcast.) To [register](#) or to learn more about the webcast, log on to [www.fasb.org](http://www.fasb.org).

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