

# Release Notes for SEC Taxonomies 2012

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## 1 Overview

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

Figure 1. SEC maintained taxonomies and versions.

Short Name	Version			
	2009	2010	2011	2012
rr		rr-2010-02-28		rr-2012-01-31
dei			dei-2011-01-31	dei-2012-01-31
invest			invest-2011-01-31	invest-2012-01-31
country			country-2011-01-31	country-2012-01-31
currency			currency-2011-01-31	currency-2012-01-31
exch			exch-2011-01-31	exch-2012-01-31
naics			naics-2011-01-31	
sic			sic-2011-01-31	
stpr			stpr-2011-01-31	
ratings	ratings-2009-10-31			

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

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

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

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

Note that the taxonomies are generally independent of one another; the exception is the rr taxonomy whose linkbases contain a reference to the dei schema.

## 2 Element changes and Deprecated Elements

Files with suffix “-versioning.xml” are XBRL taxonomy versioning reports that provide metadata describing all the changes between two versions of a taxonomy. These files use the Candidate Recommendation specification documented at:

<http://www.xbrl.org/Specification/versioning-concept-extended/CR-2010-07-31/versioning-concept-extended-CR-2010-07-31.html>

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/exch-ent-dep-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 specific version of the UTR (<http://www.xbrl.org/utr/utr.xml>) to be used in validating instances 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.

### 3.5 Optional attributes removed from linkbases

Label and documentation linkbases no longer provide an id attribute for label resources.

All arcs that have priority=0 and use=optional have had these attributes removed.

## 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.

The documentation of AmendmentFlag had a typographical correction.

A new abstract element “UTR” has been added to trigger UTR validation on any filing using the 2012 DEI taxonomy; see EDGAR Filer Manual section 6.5.35.

## **4.3 Investments (INVEST) Taxonomy**

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.

A total label has been added for DerivativeNotionalAmount because it appears as a calculation total in the US GAAP taxonomy.

## **4.4 Currencies (CURRENCY) Taxonomy**

The South Sudan Pound has been added. The EEK has been deprecated.

Deprecation arcs have been added to indicate the replacement currency.

## **4.5 Countries (COUNTRY) Taxonomy**

South Sudan has been added.

## **4.6 Exchanges (EXCHANGE) Taxonomy**

See <http://xbrl.sec.gov/exch/doc/exch-2011-2012-versioning.xml> for a complete list of 111 elements added and 82 elements deprecated.

## **5 2011 Taxonomies**

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

## 6 Document History

<b>Date</b>	<b>Change</b>
2011-08-31	First published
2011-09-12	Noting a new total label.
2011-12-21	Accumulated changes based on reviewer feedback. The .csv files listing element changes have been replaced with XBRL Versioning Reports.