GAAP Taxonomy Implementation Guide

Version 3.0
March 2023

Financial Instruments—Debt Securities

(2023 GAAP Taxonomy†)

GAAP Financial Reporting Taxonomy and SEC Reporting Taxonomy
(collectively referred to as the "GAAP Taxonomy")
Implementation Guide Series

† Changes from the 2021 GAAP Taxonomy Implementation Guide are included in Appendix A.

Financial Accounting Standards Board

The GAAP Taxonomy Implementation Guide is not authoritative; rather, it is a document that communicates how the GAAP Financial Reporting Taxonomy (GRT) and the SEC Reporting Taxonomy (SRT) (collectively referred to as the "GAAP Taxonomy") are designed. It also provides other information to help a user of the GAAP Taxonomy understand how elements and relationships are structured.

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GAAP Taxonomy Implementation Guide on Financial Instruments—Debt Securities

Overview

The purpose of this GAAP Taxonomy Implementation Guide (Guide) is to demonstrate the modeling for the reporting of debt securities under *FASB Accounting Standards Codification*® Topic 320. These examples are not intended to encompass all of the potential modeling configurations or to dictate the appearance and structure of an entity's extension taxonomy or its financial statements. The examples are provided to help users of the GAAP Financial Reporting Taxonomy and the SEC Reporting Taxonomy (collectively referred to as the "GAAP Taxonomy") understand how the modeling for debt securities is structured within the GAAP Taxonomy. The examples are based on the assumption that an entity meets the criteria for reporting debt securities under Generally Accepted Accounting Principles (GAAP) and/or U.S. Securities and Exchange Commission (SEC) authoritative literature. In addition, the reported line items within the examples do not include all reporting requirements and represent only partial disclosures and statements for illustrative purposes.

While constituents may find the information in the Guide useful, users looking for guidance to conform to SEC eXtensible Business Reporting Language (XBRL) filing requirements should look to the SEC EDGAR Filer Manual and other information provided on the SEC's website at www.sec.gov/structureddata.

This Guide focuses on detail tagging only (Level 4); it does not include elements for text blocks, policy text blocks, and table text blocks (Levels 1—3).

There are two sections included in this Guide:

- **Section 1: Overview of Modeling:** This section provides an overview of the modeling for the reporting of debt securities.
- **Section 2: Examples of Modeling:** This section includes examples of modeling for the reporting of debt securities.
    - Example 1—Debt Securities—Fair Value and Amortized Cost Basis
    - Example 2—Debt Securities—Maturities
    - Example 3—Debt Securities—Sales
    - Example 4—Debt Securities—Trading, Still Held

General Information

(1) A legend for dimensions and domain members has been provided to associate with facts contained in the notes to the financial statements. Extension elements are coded using "Ex." Legends specific to the examples are provided in Figure x.2 of each example.

Coding	Standard Label	Element Name
A1	**Financial Instrument [Axis]**	**FinancialInstrumentAxis**
	Financial Instruments [Domain]	TransfersAndServicingOfFinancialInstrumentsTypesOfFinancialInstrumentsDomain
M1	Collateralized Mortgage-Backed Securities [Member]	MortgageBackedSecuritiesMember
M2	Residential Mortgage-Backed Securities [Member]	ResidentialMortgageBackedSecuritiesMember
M3	Commercial Mortgage-Backed Securities [Member]	CommercialMortgageBackedSecuritiesMember
M4	Mortgage-Backed Securities, Issued by US Government Sponsored Enterprises [Member]	MortgageBackedSecuritiesIssuedByUSGovernmentSponsoredEnterprisesMember
M5	US Treasury Securities [Member]	USTreasurySecuritiesMember
M6	Debt Security, Government, Non-US [Member]	ForeignGovernmentDebtSecuritiesMember
M7	Debt Security, Corporate, US [Member]	DomesticCorporateDebtSecuritiesMember
M8	Debt Security, Corporate, Non-US [Member]	ForeignCorporateDebtSecuritiesMember
M9	Collateralized Loan Obligations [Member]	CollateralizedLoanObligationsMember
M10	US States and Political Subdivisions Debt Securities [Member]	USStatesAndPoliticalSubdivisionsMember

(2) Elements that have an instant period type and elements that have a duration period type are indicated as such in Figure x.2 of each example. Instant elements have a single date context (such as December 31, 20XX) and duration elements have a starting and ending date as their context (such as January 1 through December 31, 20XX).

(3) The XBRL report view (Figure x.3 in each example) does not include all information that may appear in an entity's instance document. The XBRL report view is provided for illustrative purposes only.

(4) For elements contained in the GAAP Taxonomy, the standard label is as it appears in the GAAP Taxonomy. For extension elements, the standard label corresponds to the element name. For information about structuring extension elements, see the SEC *EDGAR Filer Manual*.

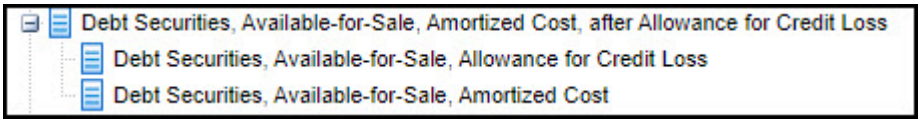
(5) Values reported in XBRL are generally entered as positive, with the exception of certain concepts such as net income (loss) or gain (loss).

(6) Preferred labels (Figure x.3 in each example) are the labels created and used by the entity to show the line item captions in its financial statements.

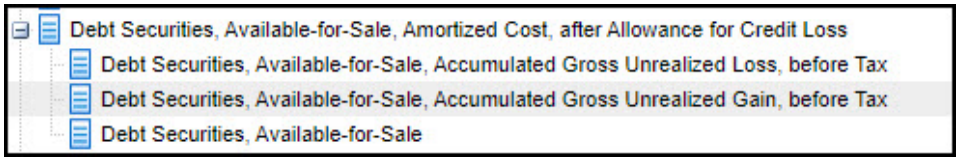
Section 1: Overview of Modeling

In modeling the disclosure requirements within the GAAP Taxonomy, the line-item elements for the debt securities are modeled to include the form of the financial instrument in the line item. For example, "Debt Securities, Available-for-Sale" (**L1**) and "Debt Securities, Held-to-Maturity, Amortized Cost, before Allowance for Credit Loss" (**L10**) contain the form of the instrument. The form of the financial instrument is not intended to be conveyed dimensionally. If the form is disaggregated into more specific types, a dimension is used for the disaggregation of the form or an extensible enumeration is used to convey information about non-disaggregating values. Although not included in this Guide, extensible enumerations are illustrated in more detail in the GAAP Taxonomy Implementation Guide, *Extensible Enumerations: A Guide for Preparers*.

Example 1 illustrates the amortized cost to fair value that includes: allowance for credit loss, amortized cost net of the allowance for credit loss, unrealized gain, unrealized loss, and fair value of available-for-sale and held-to-maturity securities. In order for the calculation to work, there are two sets of calculations modeled that have the amortized cost, net of the allowance as the total. The first calculation is the amortized cost, net of allowance as the sum of the amortized cost before the allowance, less the allowance. The second calculation is the amortized cost, net of the allowance as the sum of unrealized gain, unrealized loss, and fair value. The element, "Debt Securities, Available-for-Sale, Amortized Cost, after Allowance for Credit Loss" (**L6**) is calculated as the total of "Debt Securities, Available-for-Sale, Amortized Cost" (**L4**) less "Debt Securities, Available-for-Sale, Allowance for Credit Loss" (**L5**) as shown below:



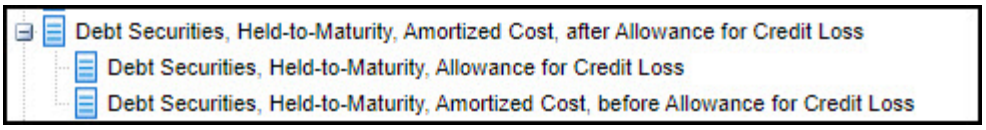
The element "Debt Securities, Available-for-Sale, Amortized Cost, after Allowance for Credit Loss" (**L6**) is the sum of "Debt Securities, Available-for-Sale, Accumulated Gross Unrealized Gain, before Tax" (**L2**), "Debt Securities, Available-for-Sale, Accumulated Gross Unrealized Loss, before Tax" (**L3**), and "Debt Securities, Available-for-Sale" (**L1**):

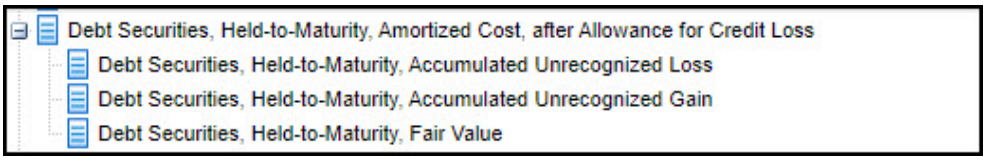


The amortized cost, after the allowance, “Debt Securities, Available-for-Sale, Amortized Cost, after Allowance for Credit Loss” (**L6**) is modeled as the total even though in the example’s presentation, the fair value “Debt Securities, Available-for-Sale” (**L1**) is shown as the total. This is because the gross unrealized gain and gross unrealized loss elements, “Debt Securities, Available-for-Sale, Accumulated Gross Unrealized Gain, before Tax” (**L2**) and “Debt Securities, Available-for-Sale, Accumulated Gross Unrealized Loss, before Tax” (**L3**) are modeled as a credit and debit, respectively. Gains modeled as credits and losses modeled as debits are consistent with the GAAP Taxonomy design principles to model from the income statement perspective.

XBRL calculations are limited to summations and the balance type of the parent (total) element in the summation determines the calculation weight of the children (summation items). The weight of elements with the same balance type as the parent will have a positive weight and the weight of elements with an opposite balance type to the parent will have a negative weight. The parent element in the calculation is a debit balance type and, therefore, summation items with a debit balance type can only have a positive weight and be additive. Summation items with a credit balance type can only have a negative weight and be subtractive. The gain, modeled as a credit, decreases the debit balance of the fair value, and a loss, modeled as a debit, increases the debit balance of the fair value to arrive at amortized cost in the calculation. However, this would not work if the gain and loss elements were applied to the amortized cost element to arrive at fair value, because a gain should increase the amortized cost and a loss should decrease the amortized cost to sum to fair value, but the calculation constraints do not allow a credit balance type to be added to a debit balance type element and for a debit balance type to be subtracted from a debit balance type element. The allowance is modeled as a credit and decreases the amortized cost balance in the calculation to fair value. It cannot be in the same calculation as the gain, loss and fair value elements to sum to amortized cost because it is not subtracted from fair value. The allowance subtracts from amortized cost and the second calculation of “Debt Securities, Available-for-Sale, Amortized Cost, after Allowance for Credit Loss”(**L6**) that includes “Debt Securities, Available-for-Sale, Amortized Cost” (**L4**) less “Debt Securities, Available-for-Sale, Allowance for Credit Loss” (**L5**) is needed because the allowance otherwise would decrease the fair value.

The same structure is applied to held-to-maturity securities:


Debt Securities, Held-to-Maturity, Amortized Cost, after Allowance for Credit Loss
Debt Securities, Held-to-Maturity, Allowance for Credit Loss
Debt Securities, Held-to-Maturity, Amortized Cost, before Allowance for Credit Loss


Debt Securities, Held-to-Maturity, Amortized Cost, after Allowance for Credit Loss
Debt Securities, Held-to-Maturity, Accumulated Unrecognized Loss
Debt Securities, Held-to-Maturity, Accumulated Unrecognized Gain
Debt Securities, Held-to-Maturity, Fair Value

Section 2: Examples of Modeling

Example 1—Debt Securities—Fair Value and Amortized Cost Basis

This example illustrates the modeling for disclosures about fair value, amortized cost, allowance and gross unrecognized holding gains and losses.

(in thousands)		Amortized cost, before allowance		Allowance		Amortized cost, after allowance		Gross unrealized gains		Gross unrealized losses		Fair value
Available-for-sale debt securities												
Mortgage-backed securities:												
U.S. government agencies	L4, A1:M4	$ 66,007	L5, A1:M4	$ 2,640	L6, A1:M4	$ 63,367	L2, A1:M4	$ 1,112	L3, A1:M4	$ 474	L1, A1:M4	$ 64,005
Residential	L4, A1:M2	14,812	L5, A1:M2	592	L6, A1:M2	14,220	L2, A1:M2	258	L3, A1:M2	35	L1, A1:M2	14,443
Commercial	L4, A1:M3	9,377	L5, A1:M3	375	L6, A1:M3	9,002	L2, A1:M3	122	L3, A1:M3	20	L1, A1:M3	9,104
Total mortgage-backed securities	L4, A1:M1	90,196	L5, A1:M1	3,607	L6, A1:M1	86,589	L2, A1:M1	1,492	L3, A1:M1	529	L1, A1:M1	87,552
U.S. Treasury securities	L4, A1:M5	55,700	L5, A1:M5	2,228	L6, A1:M5	53,472	L2, A1:M5	460	L3, A1:M5	980	L1, A1:M5	52,952
Non-U.S. government debt securities	L4, A1:M6	43,801	L5, A1:M6	1,752	L6, A1:M6	42,049	L2, A1:M6	1,209	L3, A1:M6	45	L1, A1:M6	43,213
U.S. Corporate debt securities	L4, A1:M7	12,986	L5, A1:M7	519	L6, A1:M7	12,467	L2, A1:M7	437	L3, A1:M7	22	L1, A1:M7	12,882
Non-U.S. Corporate debt securities	L4, A1:M8	15,105	L5, A1:M8	604	L6, A1:M8	14,501	L2, A1:M8	435	L3, A1:M8	45	L1, A1:M8	14,891
Collateralized loan obligations	L4, A1:M9	28,491	L5, A1:M9	1,139	L6, A1:M9	27,352	L2, A1:M9	75	L3, A1:M9	26	L1, A1:M9	27,401
Total available-for-sale debt securities	L4	246,279	L5	9,849	L6	236,430	L2	4,108	L3	1,647	L1	238,891
Held-to-maturity debt securities												
Mortgage-backed securities:												
Residential	L10, A1:M2	31,156	L11, A1:M2	1,246	L12, A1:M2	29,910	L8, A1:M2	638	L9, A1:M2	37	L7, A1:M2	30,511
Commercial	L10, A1:M3	6,023	L11, A1:M3	240	L12, A1:M3	5,783	L8, A1:M3	—	L9, A1:M3	129	L7, A1:M3	5,654
Total mortgage-backed securities	L10, A1:M1	37,179	L11, A1:M1	1,486	L12, A1:M1	35,693	L8, A1:M1	638	L9, A1:M1	166	L7, A1:M1	36,165
U.S. states and municipalities securities	L10, A1:M10	15,078	L11, A1:M10	603	L12, A1:M10	14,475	L8, A1:M10	374	L9, A1:M10	125	L7, A1:M10	14,724
Total held-to-maturity debt securities	L10	52,257	L11	2,089	L12	50,168	L8	1,012	L9	291	L7	50,889
Total securities	L16	$ 298,536	L17	$ 11,938	L18	$ 286,598	L14	$ 5,120	L15	$ 1,938	L13	$ 289,780

Figure 1.1

The legend for the elements used to tag these facts follows:

	Standard Label	Balance Type	Period Type	Element Name
A1	Financial Instrument [Axis]		Duration	FinancialInstrumentAxis
	Financial Instruments [Domain]		Duration	TransfersAndServicingOfFinancialInstrumentsTypesOfFinancialInstrumentsDomain
M1	Collateralized Mortgage-Backed Securities [Member]		Duration	MortgageBackedSecuritiesMember
M2	Residential Mortgage-Backed Securities [Member]		Duration	ResidentialMortgageBackedSecuritiesMember
M3	Commercial Mortgage-Backed Securities [Member]		Duration	CommercialMortgageBackedSecuritiesMember
M4	Mortgage-Backed Securities, Issued by US Government Sponsored Enterprises [Member]		Duration	MortgageBackedSecuritiesIssuedByUSGovernmentSponsoredEnterprisesMember
M5	US Treasury Securities [Member]		Duration	USTreasurySecuritiesMember
M6	Debt Security, Government, Non-US [Member]		Duration	ForeignGovernmentDebtSecuritiesMember
M7	Debt Security, Corporate, US [Member]		Duration	DomesticCorporateDebtSecuritiesMember
M8	Debt Security, Corporate, Non-US [Member]		Duration	ForeignCorporateDebtSecuritiesMember
M9	Collateralized Loan Obligations [Member]		Duration	CollateralizedLoanObligationsMember
M10	US States and Political Subdivisions Debt Securities [Member]		Duration	USStatesAndPoliticalSubdivisionsMember
L1	Debt Securities, Available-for-Sale	Debit	Instant	AvailableForSaleSecuritiesDebtSecurities
L2	Debt Securities, Available-for-Sale, Accumulated Gross Unrealized Gain, before Tax	Credit	Instant	AvailableForSaleDebtSecuritiesAccumulatedGrossUnrealizedGainBeforeTax
L3	Debt Securities, Available-for-Sale, Accumulated Gross Unrealized Loss, before Tax	Debit	Instant	AvailableForSaleDebtSecuritiesAccumulatedGrossUnrealizedLossBeforeTax
L4	Debt Securities, Available-for-Sale, Amortized Cost	Debit	Instant	AvailableForSaleDebtSecuritiesAmortizedCostBasis
L5	Debt Securities, Available-for-Sale, Allowance for Credit Loss	Credit	Instant	DebtSecuritiesAvailableForSaleAllowanceForCreditLoss
L6	Debt Securities, Available-for-Sale, Amortized Cost, after Allowance for Credit Loss	Debit	Instant	DebtSecuritiesAvailableForSaleAmortizedCostAfterAllowanceForCreditLoss
L7	Debt Securities, Held-to-Maturity, Fair Value	Debit	Instant	HeldToMaturitySecuritiesFairValue
L8	Debt Securities, Held-to-Maturity, Accumulated Unrecognized Gain	Credit	Instant	HeldToMaturitySecuritiesAccumulatedUnrecognizedHoldingGain
L9	Debt Securities, Held-to-Maturity, Accumulated Unrecognized Loss	Debit	Instant	HeldToMaturitySecuritiesAccumulatedUnrecognizedHoldingLoss
L10	Debt Securities, Held-to-Maturity, Amortized Cost, before Allowance for Credit Loss	Debit	Instant	HeldToMaturitySecurities
L11	Debt Securities, Held-to-Maturity, Allowance for Credit Loss	Credit	Instant	DebtSecuritiesHeldToMaturityAllowanceForCreditLoss
L12	Debt Securities, Held-to-Maturity, Amortized Cost, after Allowance for Credit Loss	Debit	Instant	DebtSecuritiesHeldToMaturityAmortizedCostAfterAllowanceForCreditLoss
L13	Debt Securities, Available-for-Sale and Held-to-Maturity, Fair Value	Debit	Instant	DebtSecuritiesAvailableForSaleAndHeldToMaturityFairValue

Figure 1.2 (continues)

	Standard Label	Balance Type	Period Type	Element Name
L14	Debt Securities, Available-for-Sale and Held-to-Maturity, Cumulative Unrecognized Gain	Credit	Instant	DebtSecuritiesAvailableForSaleAndHeldToMaturityCumulativeUnrecognizedGain
L15	Debt Securities, Available-for-Sale and Held-to-Maturity, Cumulative Unrecognized Loss	Debit	Instant	DebtSecuritiesAvailableForSaleAndHeldToMaturityCumulativeUnrecognizedLoss
L16	Debt Securities, Available-for-Sale and Held-to-Maturity, Amortized Cost, before Allowance for Credit Loss	Debit	Instant	DebtSecuritiesAvailableForSaleAndHeldToMaturityAmortizedCostBeforeAllowanceForCreditLoss
L17	Debt Securities, Available-for-Sale and Held-to-Maturity, Allowance for Credit Loss	Credit	Instant	DebtSecuritiesAvailableForSaleAndHeldToMaturityAllowanceForCreditLoss
L18	Debt Securities, Available-for-Sale and Held-to-Maturity, Amortized Cost, after Allowance for Credit Loss	Debit	Instant	DebtSecuritiesAvailableForSaleAndHeldToMaturityAmortizedCostAfterAllowanceForCreditLoss

Figure 1.2 (continued)

The XBRL report view created using the modeling structure is provided here:

	Standard Label	Preferred Label											
	Financial Instrument [Axis]		Mortgage-Backed Securities, Issued by US Government Sponsored Enterprises [Member]	Residential Mortgage-Backed Securities [Member]	Commercial Mortgage-Backed Securities [Member]	Collateralized Mortgage-Backed Securities [Member]	US Treasury Securities [Member]	Debt Security, Government, Non-US [Member]	Debt Security, Corporate, US [Member]	Debt Security, Corporate, Non-US [Member]	Collateralized Loan Obligations [Member]	US States and Political Subdivisions Debt Securities [Member]	Report-Wide Value
	A1		M4	M2	M3	M1	M5	M6	M7	M8	M9	M10	
L1	Debt Securities, Available-for-Sale	Available-for-sale debt securities, Fair value	64005000	14443000	9104000	87552000	52952000	43213000	12882000	14891000	27401000		238891000
L2	Debt Securities, Available-for-Sale, Accumulated Gross Unrealized Gain, before Tax	Available-for-sale debt securities, Gross unrealized gains	1112000	258000	122000	1492000	460000	1209000	437000	435000	75000		4108000
L3	Debt Securities, Available-for-Sale, Accumulated Gross Unrealized Loss, before Tax	Available-for-sale debt securities, Gross unrealized losses	474000	35000	20000	529000	980000	45000	22000	45000	26000		1647000
L4	Debt Securities, Available-for-Sale, Amortized Cost	Available-for-sale debt securities, Amortized cost, before allowance	66007000	14812000	9377000	90196000	55700000	43801000	12986000	15105000	28491000		246279000
L5	Debt Securities, Available-for-Sale, Allowance for Credit Loss	Available-for-sale debt securities, Allowance	2640000	592000	375000	3607000	2228000	1752000	519000	604000	1139000		9849000
L6	Debt Securities, Available-for-Sale, Amortized Cost, after Allowance for Credit Loss	Available-for-sale debt securities, Amortized cost, after allowance	63367000	14220000	9002000	86589000	53472000	42049000	12467000	14501000	27352000		236430000
L7	Debt Securities, Held-to-Maturity, Fair Value	Held-to-maturity debt securities, Fair value		30511000	5654000	36165000						14724000	50889000
L8	Debt Securities, Held-to-Maturity, Accumulated Unrecognized Gain	Held-to-maturity debt securities, Gross unrealized gains		638000	0	638000						374000	1012000
L9	Debt Securities, Held-to-Maturity, Accumulated Unrecognized Loss	Held-to-maturity debt securities, Gross unrealized losses		37000	129000	166000						125000	291000
L10	Debt Securities, Held-to-Maturity, Amortized Cost, before Allowance for Credit Loss	Held-to-maturity debt securities, Amortized cost, before Allowance		31156000	6023000	37179000						15078000	52257000
L11	Debt Securities, Held-to-Maturity, Allowance for Credit Loss	Held-to-maturity debt securities, Allowance		1246000	240000	1486000						603000	2089000
L12	Debt Securities, Held-to-Maturity, Amortized Cost, after Allowance for Credit Loss	Held-to-maturity debt securities, Amortized cost, after allowance		29910000	5783000	35693000						14475000	50168000

Figure 1.3 (continues)

	Standard Label	Preferred Label											
	Financial Instrument [Axis]		Mortgage-Backed Securities, Issued by US Government Sponsored Enterprises [Member]	Residential Mortgage-Backed Securities [Member]	Commercial Mortgage-Backed Securities [Member]	Collateralized Mortgage-Backed Securities [Member]	US Treasury Securities [Member]	Debt Security, Government, Non-US [Member]	Debt Security, Corporate, US [Member]	Debt Security, Corporate, Non-US [Member]	Collateralized Loan Obligations [Member]	US States and Political Subdivisions Debt Securities [Member]	Report-Wide Value
	A1		M4	M2	M3	M1	M5	M6	M7	M8	M9	M10	
L13	Debt Securities, Available-for-Sale and Held-to-Maturity, Fair Value	Available-for-sale and Held-to-maturity debt securities, Fair value											289780000
L14	Debt Securities, Available-for-Sale and Held-to-Maturity, Cumulative Unrecognized Gain	Available-for-sale and Held-to-maturity debt securities, Gross unrealized gains											5120000
L15	Debt Securities, Available-for-Sale and Held-to-Maturity, Cumulative Unrecognized Loss	Available-for-sale and Held-to-maturity debt securities, Gross unrealized losses											1938000
L16	Debt Securities, Available-for-Sale and Held-to-Maturity, Amortized Cost, before Allowance for Credit Loss	Available-for-sale and Held-to-maturity debt securities, Amortized cost, before allowance											298536000
L17	Debt Securities, Available-for-Sale and Held-to-Maturity, Allowance for Credit Loss	Available-for-sale and Held-to-maturity debt securities, Allowance											11938000
L18	Debt Securities, Available-for-Sale and Held-to-Maturity, Amortized Cost, after Allowance for Credit Loss	Available-for-sale and Held-to-maturity debt securities, Amortized cost, after allowance											286598000

Figure 1.3 (continued)

Notes:

- "Debt Securities, Available-for-Sale" (**L1**) represents the fair value of available-for-sale debt securities, and is the amount presented on the statement of financial position. The accumulated gross unrealized gain and loss are represented by the elements "Debt Securities, Available-for-Sale, Accumulated Gross Unrealized Gain, before Tax" (**L2**) and "Debt Securities, Available-for-Sale, Accumulated Gross Unrealized Loss, before Tax" (**L3**). The gain, "Debt Securities, Available-for-Sale, Accumulated Gross Unrealized Gain, before Tax" (**L2**) is modeled as a credit and the loss, "Debt Securities, Available-for-Sale, Accumulated Gross Unrealized Loss, before Tax" (**L3**) is modeled as a debit. The allowance, "Debt Securities, Available-for-Sale, Allowance for Credit Loss" (**L5**), is modeled as a credit. As discussed in the Modeling Section of this Guide, to make the schedule of amortized cost to fair value calculation work, the amortized cost, *after* the allowance, "Debt Securities, Available-for-Sale, Amortized Cost, after Allowance for Credit Loss" (**L6**) needs to be the total of the fair value (**L1**), gain (**L2**) and loss (**L3**) in the calculation. In addition, there is a second calculation modeled with "Debt Securities, Available-for-Sale, Amortized Cost, after Allowance for Credit Loss" (**L6**) as the total of amortized cost, "Debt Securities, Available-for-Sale, Amortized Cost" (**L4**) less the allowance, "Debt Securities, Available-for-Sale, Allowance for Credit Loss" (**L5**). The net amortized cost subtotal, "Debt Securities, Available-for-Sale, Amortized Cost, after Allowance for Credit Loss" (**L6**) is needed for a complete calculation. The amortized cost and the allowance without a subtotal does not work in a calculation because of the balance attribute of the allowance and gain elements discussed above. Below are the calculations illustrating those relationships:

+	Debt Securities, Available-for-Sale, Amortized Cost	Dr	246,279,000
-	Debt Securities, Available-for-Sale, Allowance for Credit Loss	Cr	9,849,000
	Debt Securities, Available-for-Sale, Amortized Cost, after Allowance for Credit Loss	Dr	236,430,000
✓	Consistent with value of $236,430,000		

+	Debt Securities, Available-for-Sale	Dr	238,891,000
-	Debt Securities, Available-for-Sale, Accumulated Gross Unrealized Gain, before Tax	Cr	4,108,000
+	Debt Securities, Available-for-Sale, Accumulated Gross Unrealized Loss, before Tax	Dr	1,647,000
	Debt Securities, Available-for-Sale, Amortized Cost, after Allowance for Credit Loss	Dr	236,430,000

✓ Consistent with value of $236,430,000

- If the fair value element, a debit, "Debt Securities, Available-for-Sale" (**L1**), is used as the calculation total, the gain element, "Debt Securities, Available-for-Sale, Accumulated Gross Unrealized Gain, before Tax" (**L2**)—a credit—will decrease the fair value and the loss element, "Debt Securities, Available-for-Sale, Accumulated Gross Unrealized Loss, before Tax" (**L3**)—a debit—will increase the fair value, when they should have the opposite effect. In addition, the allowance element, "Debt Securities, Available-for-Sale, Allowance for Credit Loss" (**L5**)—a credit—will decrease the fair value. The result is an incorrect fair value total:

+	Debt Securities, Available-for-Sale, Amortized Cost	Dr	246,279,000
-	Available-for-sale debt securities, Allowance	Cr	9,849,000
-	Debt Securities, Available-for-Sale, Accumulated Gross Unrealized Gain, before Tax	Cr	4,108,000
+	Debt Securities, Available-for-Sale, Accumulated Gross Unrealized Loss, before Tax	Dr	1,647,000
	Debt Securities, Available-for-Sale	Dr	233,969,000

☒ Inconsistent with value of $238,891,000

- The same construct for available-for-sale securities is also needed for held-to-maturity securities with two calculations: 1) The amortized cost after the allowance element, "Debt Securities, Held-to-Maturity, Amortized Cost, after Allowance for Credit Loss" (**L12**), is the total of "Debt Securities, Held-to-Maturity, Amortized Cost, before Allowance for Credit Loss" (**L10**) and "Debt Securities, Held-to-Maturity, Allowance for Credit Loss"(**L11**), and 2) the fair value element, "Debt Securities, Held-to-Maturity, Fair Value" (**L7**), is decreased by "Debt Securities, Held-to-Maturity, Accumulated Unrecognized Gain" (**L8**), and increased by "Debt Securities, Held-to-Maturity, Accumulated Unrecognized Loss" (**L9**). The ending balance is the amortized cost after the allowance, "Debt Securities, Held-to-Maturity, Amortized Cost, after Allowance for Credit Loss" (**L12**). Both calculations are shown below:

+	Debt Securities, Held-to-Maturity, Amortized Cost, before Allowance for Credit Loss	Dr	52,257,000
-	Debt Securities, Held-to-Maturity, Allowance for Credit Loss	Cr	2,089,000
	Debt Securities, Held-to-Maturity, Amortized Cost, after Allowance for Credit Loss	Dr	50,168,000

✓ Consistent with value of $50,168,000

+	Debt Securities, Held-to-Maturity, Fair Value	Dr	50,889,000
-	Debt Securities, Held-to-Maturity, Accumulated Unrecognized Gain	Cr	1,012,000
+	Debt Securities, Held-to-Maturity, Accumulated Unrecognized Loss	Dr	291,000
	Debt Securities, Held-to-Maturity, Amortized Cost, after Allowance for Credit Loss	Dr	50,168,000

✓ Consistent with value of $50,168,000

- Similar to available-for-sale securities, if the fair value element, "Debt Securities, Held-to-Maturity, Fair Value" (**L7**), is the calculation total of "Debt Securities, Held-to-Maturity, Amortized Cost, before Allowance for Credit Loss" (**L10**), "Debt Securities, Held-to-Maturity, Allowance for Credit Loss"(**L11**), "Debt Securities, Held-to-Maturity, Accumulated Unrecognized Gain" (**L8**), and "Debt Securities, Held-to-Maturity, Accumulated Unrecognized Loss" (**L9**), the total is inconsistent:

+	Debt Securities, Held-to-Maturity, Amortized Cost, before Allowance for Credit Loss	Dr	52,257,000
-	Debt Securities, Held-to-Maturity, Allowance for Credit Loss	Cr	2,089,000
-	Debt Securities, Held-to-Maturity, Accumulated Unrecognized Gain	Cr	1,012,000
+	Debt Securities, Held-to-Maturity, Accumulated Unrecognized Loss	Dr	291,000
	Debt Securities, Held-to-Maturity, Fair Value	Dr	49,447,000

☒ Inconsistent with value of $50,889,000

Example 2—Debt Securities—Maturities

This example illustrates the modeling for disclosures of the fair value and amortized cost of investment securities by contractual maturity on a fiscal year basis.

Fair value by remaining maturity (in thousands)	Due in one year or less		Due after one year through five years		Due after 5 years through 10 years		Due after 10 years		Total	
Available-for-sale debt securities										
Mortgage-backed securities	**L19, A1:M1**	$ 2,022	**L20, A1:M1**	$ 2,449	**L21, A1:M1**	$ 7,756	**L22, A1:M1**	$ 75,325	**L1, A1:M1**	$ 87,552
U.S. Treasury securities	**L19, A1:M5**	1,819	**L20, A1:M5**	8,780	**L21, A1:M5**	40,504	**L22, A1:M5**	1,849	**L1, A1:M5**	52,952
Non-U.S. government debt securities	**L19, A1:M6**	1,928	**L20, A1:M6**	4,986	**L21, A1:M6**	7,365	**L22, A1:M6**	28,934	**L1, A1:M6**	43,213
Corporate debt securities	**L19, A1:M7**	2,070	**L20, A1:M7**	1,332	**L21, A1:M7**	5,462	**L22, A1:M7**	4,018	**L1, A1:M7**	12,882
Non-U.S. Corporate debt securities	**L19, A1:M8**	2,464	**L20, A1:M8**	6,095	**L21, A1:M8**	5,884	**L22, A1:M8**	448	**L1, A1:M8**	14,891
Collateralized loan obligations	**L19, A1:M9**	—	**L20, A1:M9**	356	**L21, A1:M9**	17,203	**L22, A1:M9**	9,842	**L1, A1:M9**	27,401
Total available-for-sale debt securities	**L19**	$ 10,303	**L20**	$ 23,998	**L21**	$ 84,174	**L22**	$ 120,416	**L1**	$ 238,891
Held-to-maturity debt securities										
Mortgage-backed securities	**L23, A1:M1**	$ —	**L24, A1:M1**	$ —	**L25, A1:M1**	$ —	**L26, A1:M1**	$ 36,165	**L7, A1:M1**	$ 36,165
U.S. states and municipalities securities	**L23, A1:M10**	—	**L24, A1:M10**	29	**L25, A1:M10**	1,467	**L26, A1:M10**	13,228	**L7, A1:M10**	14,724
Total held-to-maturity debt securities	**L23**	$ —	**L24**	$ 29	**L25**	$ 1,467	**L26**	$ 49,393	**L7**	$ 50,889

Figure 2.1 (continues)

Amortized cost by remaining maturity (in thousands)	Due in one year or less		Due after one year through five years		Due after 5 years through 10 years		Due after 10 years		Total	
Available-for-sale debt securities										
Mortgage-backed securities	**L27, A1:M1**	$ 2,012	**L28, A1:M1**	$ 2,393	**L29, A1:M1**	$ 7,574	**L30, A1:M1**	$ 78,217	**L4, A1:M1**	$ 90,196
U.S. Treasury securities	**L27, A1:M5**	2,032	**L28, A1:M5**	9,170	**L29, A1:M5**	40,786	**L30, A1:M5**	3,712	**L4, A1:M5**	55,700
Non-U.S. government debt securities	**L27, A1:M6**	2,034	**L28, A1:M6**	5,439	**L29, A1:M6**	5,101	**L30, A1:M6**	31,227	**L4, A1:M6**	43,801
Corporate debt securities	**L27, A1:M7**	2,059	**L28, A1:M7**	1,312	**L29, A1:M7**	6,289	**L30, A1:M7**	3,326	**L4, A1:M7**	12,986
Non-U.S. Corporate debt securities	**L27, A1:M8**	2,031	**L28, A1:M8**	4,914	**L29, A1:M8**	7,189	**L30, A1:M8**	971	**L4, A1:M8**	15,105
Collateralized loan obligations	**L27, A1:M9**	—	**L28, A1:M9**	354	**L29, A1:M9**	17,185	**L30, A1:M9**	10,952	**L4, A1:M9**	28,491
Total available-for-sale debt securities	**L27**	$ 10,168	**L28**	$ 23,582	**L29**	$ 84,124	**L30**	$ 128,405	**L4**	$ 246,279
Held-to-maturity debt securities										
Mortgage-backed securities	**L31, A1:M1**	$ —	**L32, A1:M1**	$ —	**L33, A1:M1**	$ —	**L34, A1:M1**	$ 35,693	**L12, A1:M1**	$ 35,693
U.S. states and municipalities securities	**L31, A1:M10**	—	**L32, A1:M10**	29	**L33, A1:M10**	1,439	**L34, A1:M10**	13,007	**L12, A1:M10**	14,475
Total held-to-maturity debt securities	**L31**	$ —	**L32**	$ 29	**L33**	$ 1,439	**L34**	$ 48,700	**L12**	$ 50,168

Figure 2.1 (continued)

The legend for the elements used to tag these facts follows:

	Standard Label	Balance Type	Period Type	Element Name
A1	Financial Instrument [Axis]		Duration	FinancialInstrumentAxis
	Financial Instruments [Domain]		Duration	TransfersAndServicingOfFinancialInstrumentsTypesOfFinancialInstrumentsDomain
M1	Collateralized Mortgage-Backed Securities [Member]		Duration	MortgageBackedSecuritiesMember
M5	US Treasury Securities [Member]		Duration	USTreasurySecuritiesMember
M6	Debt Security, Government, Non-US [Member]		Duration	ForeignGovernmentDebtSecuritiesMember
M7	Debt Security, Corporate, US [Member]		Duration	DomesticCorporateDebtSecuritiesMember
M8	Debt Security, Corporate, Non-US [Member]		Duration	ForeignCorporateDebtSecuritiesMember
M9	Collateralized Loan Obligations [Member]		Duration	CollateralizedLoanObligationsMember
M10	US States and Political Subdivisions Debt Securities [Member]		Duration	USStatesAndPoliticalSubdivisionsMember
L1	Debt Securities, Available-for-Sale	Debit	Instant	AvailableForSaleSecuritiesDebtSecurities
L4	Debt Securities, Available-for-Sale, Amortized Cost	Debit	Instant	AvailableForSaleDebtSecuritiesAmortizedCostBasis
L7	Debt Securities, Held-to-Maturity, Fair Value	Debit	Instant	HeldToMaturitySecuritiesFairValue
L12	Debt Securities, Held-to-Maturity, Amortized Cost, after Allowance for Credit Loss	Debit	Instant	DebtSecuritiesHeldToMaturityAmortizedCostAfterAllowanceForCreditLoss
L19	Debt Securities, Available-for-Sale, Fair Value, Maturity, Allocated and Single Maturity Date, Year One	Debit	Instant	AvailableForSaleSecuritiesDebtMaturitiesWithinOneYearFairValue
L20	Debt Securities, Available-for-Sale, Fair Value, Maturity, Allocated and Single Maturity Date, after Year One Through Five	Debit	Instant	AvailableForSaleSecuritiesDebtMaturitiesAfterOneThroughFiveYearsFairValue
L21	Debt Securities, Available-for-Sale, Fair Value, Maturity, Allocated and Single Maturity Date, after Year 5 Through 10	Debit	Instant	AvailableForSaleSecuritiesDebtMaturitiesAfterFiveThroughTenYearsFairValue
L22	Debt Securities, Available-for-Sale, Fair Value, Maturity, Allocated and Single Maturity Date, after Year 10	Debit	Instant	AvailableForSaleSecuritiesDebtMaturitiesAfterTenYearsFairValue
L23	Debt Securities, Held-to-Maturity, Fair Value, Maturity, Allocated and Single Maturity Date, Year One	Debit	Instant	HeldToMaturitySecuritiesDebtMaturitiesWithinOneYearFairValue
L24	Debt Securities, Held-to-Maturity, Fair Value, Maturity, Allocated and Single Maturity Date, after Year One Through Five	Debit	Instant	HeldToMaturitySecuritiesDebtMaturitiesAfterOneThroughFiveYearsFairValue
L25	Debt Securities, Held-to-Maturity, Fair Value, Maturity, Allocated and Single Maturity Date, after Year 5 Through 10	Debit	Instant	HeldToMaturitySecuritiesDebtMaturitiesAfterFiveThroughTenYearsFairValue
L26	Debt Securities, Held-to-Maturity, Fair Value, Maturity, Allocated and Single Maturity Date, after Year 10	Debit	Instant	HeldToMaturitySecuritiesDebtMaturitiesAfterTenYearsFairValue
L27	Debt Securities, Available-for-Sale, Amortized Cost, Maturity, Allocated and Single Maturity Date, Year One	Debit	Instant	AvailableForSaleSecuritiesDebtMaturitiesWithinOneYearAmortizedCost
L28	Debt Securities, Available-for-Sale, Amortized Cost, Maturity, Allocated and Single Maturity Date, after Year One Through Five	Debit	Instant	AvailableForSaleSecuritiesDebtMaturitiesAfterOneThroughFiveYearsAmortizedCost
L29	Debt Securities, Available-for-Sale, Amortized Cost, Maturity, Allocated and Single Maturity Date, after Year 5 Through 10	Debit	Instant	AvailableForSaleSecuritiesDebtMaturitiesAfterFiveThroughTenYearsAmortizedCost

Figure 2.2 (continues)

	Standard Label	Balance Type	Period Type	Element Name
L30	Debt Securities, Available-for-Sale, Amortized Cost, Maturity, Allocated and Single Maturity Date, after Year 10	Debit	Instant	AvailableForSaleSecuritiesDebtMaturitiesAfterTenYearsAmortizedCost
L31	Debt Securities, Held-to-Maturity, Amortized Cost, after Allowance for Credit Loss, Maturity, Allocated and Single Maturity Date, Year One	Debit	Instant	HeldToMaturitySecuritiesDebtMaturitiesWithinOneYearNetCarryingAmount
L32	Debt Securities, Held-to-Maturity, Amortized Cost, after Allowance for Credit Loss, Maturity, Allocated and Single Maturity Date, after Year One through Five	Debit	Instant	HeldToMaturitySecuritiesDebtMaturitiesAfterOneThroughFiveYearsNetCarryingAmount
L33	Debt Securities, Held-to-Maturity, Amortized Cost, after Allowance for Credit Loss, Maturity, Allocated and Single Maturity Date, after Year Five through Ten	Debit	Instant	HeldToMaturitySecuritiesDebtMaturitiesAfterFiveThroughTenYearsNetCarryingAmount
L34	Debt Securities, Held-to-Maturity, Amortized Cost, after Allowance for Credit Loss, Maturity, Allocated and Single Maturity Date, after Year 10	Debit	Instant	HeldToMaturitySecuritiesDebtMaturitiesAfterTenYearsNetCarryingAmount

Figure 2.2 (continued)

The XBRL report view created using the modeling structure is provided here:

	Standard Label	Preferred Label								
	Financial Instrument [Axis]		Collateralized Mortgage-Backed Securities [Member]	US Treasury Securities [Member]	Debt Security, Government, Non-US [Member]	Debt Security, Corporate, US [Member]	Debt Security, Corporate, Non-US [Member]	Collateralized Loan Obligations [Member]	US States and Political Subdivisions Debt Securities [Member]	Report-Wide Value
	A1		M1	M5	M6	M7	M8	M9	M10	
L19	Debt Securities, Available-for-Sale, Fair Value, Maturity, Allocated and Single Maturity Date, Year One	Available-for-sale debt securities, Fair value, Due in one year or less	2022000	1819000	1928000	2070000	2464000	0		10303000
L20	Debt Securities, Available-for-Sale, Fair Value, Maturity, Allocated and Single Maturity Date, after Year One Through Five	Available-for-sale debt securities, Fair value, Due after one year through five years	2449000	8780000	4986000	1332000	6095000	356000		23998000
L21	Debt Securities, Available-for-Sale, Fair Value, Maturity, Allocated and Single Maturity Date, after Year 5 Through 10	Available-for-sale debt securities, Fair value, Due after 5 years through 10 years	7756000	40504000	7365000	5462000	5884000	17203000		84174000
L22	Debt Securities, Available-for-Sale, Fair Value, Maturity, Allocated and Single Maturity Date, after Year 10	Available-for-sale debt securities, Fair value, Due after 10 years	75325000	1849000	28934000	4018000	448000	9842000		120416000
L1	Debt Securities, Available-for-Sale	Available-for-sale debt securities, Fair value	87552000	52952000	43213000	12882000	14891000	27401000		238891000
L23	Debt Securities, Held-to-Maturity, Fair Value, Maturity, Allocated and Single Maturity Date, Year One	Held-to-maturity debt securities, Fair value, Due in one year or less	0						0	0
L24	Debt Securities, Held-to-Maturity, Fair Value, Maturity, Allocated and Single Maturity Date, after Year One Through Five	Held-to-maturity debt securities, Fair value, Due after one year through five years	0						29000	29000
L25	Debt Securities, Held-to-Maturity, Fair Value, Maturity, Allocated and Single Maturity Date, after Year 5 Through 10	Held-to-maturity debt securities, Fair value, Due after 5 years through 10 years	0						1467000	1467000
L26	Debt Securities, Held-to-Maturity, Fair Value, Maturity, Allocated and Single Maturity Date, after Year 10	Held-to-maturity debt securities, Fair value, Due after 10 years	36165000						13228000	49393000
L7	Debt Securities, Held-to-Maturity, Fair Value	Held-to-maturity debt securities, Fair value	36165000						14724000	50889000

Figure 2.3 (continues)

	Standard Label	Preferred Label								
	Financial Instrument [Axis]		Collateralized Mortgage-Backed Securities [Member]	US Treasury Securities [Member]	Debt Security, Government, Non-US [Member]	Debt Security, Corporate, US [Member]	Debt Security, Corporate, Non-US [Member]	Collateralized Loan Obligations [Member]	US States and Political Subdivisions Debt Securities [Member]	Report-Wide Value
	A1		M1	M5	M6	M7	M8	M9	M10	
L27	Debt Securities, Available-for-Sale, Amortized Cost, Maturity, Allocated and Single Maturity Date, Year One	Available-for-sale debt securities, Amortized cost, Due in one year or less	2012000	2032000	2034000	2059000	2031000	—		10168000
L28	Debt Securities, Available-for-Sale, Amortized Cost, Maturity, Allocated and Single Maturity Date, after Year One Through Five	Available-for-sale debt securities, Amortized cost, Due after one year through five years	2393000	9170000	5439000	1312000	4914000	354000		23582000
L29	Debt Securities, Available-for-Sale, Amortized Cost, Maturity, Allocated and Single Maturity Date, after Year 5 Through 10	Available-for-sale debt securities, Amortized cost, Due after 5 years through 10 years	7574000	40786000	5101000	6289000	7189000	17185000		84124000
L30	Debt Securities, Available-for-Sale, Amortized Cost, Maturity, Allocated and Single Maturity Date, after Year 10	Available-for-sale debt securities, Amortized cost, Due after 10 years	78217000	3712000	31227000	3326000	971000	10952000		128405000
L4	Debt Securities, Available-for-Sale, Amortized Cost	Available-for-sale debt securities, Amortized cost, before allowance	90196000	55700000	43801000	12986000	15105000	28491000		246279000
L31	Debt Securities, Held-to-Maturity, Amortized Cost, after Allowance for Credit Loss, Maturity, Allocated and Single Maturity Date, Year One	Held-to-maturity debt securities, Amortized cost, Due in one year or less	0						0	0
L32	Debt Securities, Held-to-Maturity, Amortized Cost, after Allowance for Credit Loss, Maturity, Allocated and Single Maturity Date, after Year One through Five	Held-to-maturity debt securities, Amortized cost, Due after one year through five years	0						29000	29000
L33	Debt Securities, Held-to-Maturity, Amortized Cost, after Allowance for Credit Loss, Maturity, Allocated and Single Maturity Date, after Year Five through Ten	Held-to-maturity debt securities, Amortized cost, Due after 5 years through 10 years	0						1439000	1439000

Figure 2.3 (continues)

	Standard Label	Preferred Label								
	Financial Instrument [Axis]		Collateralized Mortgage-Backed Securities [Member]	US Treasury Securities [Member]	Debt Security, Government, Non-US [Member]	Debt Security, Corporate, US [Member]	Debt Security, Corporate, Non-US [Member]	Collateralized Loan Obligations [Member]	US States and Political Subdivisions Debt Securities [Member]	Report-Wide Value
	A1		M1	M5	M6	M7	M8	M9	M10	
L34	Debt Securities, Held-to-Maturity, Amortized Cost, after Allowance for Credit Loss, Maturity, Allocated and Single Maturity Date, after Year 10	Held-to-maturity debt securities, Amortized cost, Due after 10 years	35693000						13007000	48700000
L12	Debt Securities, Held-to-Maturity, Amortized Cost, after Allowance for Credit Loss	Held-to-maturity debt securities, Amortized cost, after allowance	35693000						14475000	50168000

Figure 2.3 (continued)

Notes:

- The following elements were used to tag the fact value for held-to-maturity securities originated each year, along with the alternative elements that may be used if accrued interest is excluded:
    - "Debt Securities, Held-to-Maturity, Amortized Cost, after Allowance for Credit Loss" (**L12**) or "Debt Securities, Held-to-Maturity, Excluding Accrued Interest, after Allowance for Credit Loss."
    - "Debt Securities, Held-to-Maturity, Amortized Cost, after Allowance for Credit Loss, Maturity, Allocated and Single Maturity Date, Year One" (**L31**) or "Debt Securities, Held-to-Maturity, Amortized Cost Excluding Accrued Interest, after Allowance for Credit Loss, Maturity, Allocated and Single Maturity Date, Year One."
    - "Debt Securities, Held-to-Maturity, Amortized Cost, after Allowance for Credit Loss, Maturity, Allocated and Single Maturity Date, after Year One through Five" (**L32**) or "Debt Securities, Held-to-Maturity, Amortized Cost Excluding Accrued Interest, after Allowance for Credit Loss, Maturity, Allocated and Single Maturity Date, after Year One through Five."
    - "Debt Securities, Held-to-Maturity, Amortized Cost, after Allowance for Credit Loss, Maturity, Allocated and Single Maturity Date, after Year Five through Ten" (**L33**) or "Debt Securities, Held-to-Maturity, Amortized Cost Excluding Accrued Interest, after Allowance for Credit Loss, Maturity, Allocated and Single Maturity Date, after Year 5 through 10."
    - "Debt Securities, Held-to-Maturity, Amortized Cost, after Allowance for Credit Loss, Maturity, Allocated and Single Maturity Date, after Year 10" (**L34**) or "Debt Securities, Held-to-Maturity, Amortized Cost Excluding Accrued Interest, after Allowance for Credit Loss, Maturity, Allocated and Single Maturity Date, after Year 10."

Example 3—Debt Securities—Sales

This example illustrates the modeling for disclosure of sales of available-for-sale debt securities.

Gross realized gains(losses) on sales of available-for-sale securities included in earnings			
(in thousands)			
Gross realized gains	L36	$	133
Gross realized (losses)	L37		(21)
Total realized gains (losses)	L38	$	112

The amount of proceeds from the sale of available-for-sale securities was $1.25 million[1].

Figure 3.1

Legend†:

[1] L35

† This legend, which is not part of the disclosure, is provided to illustrate the elements associated with values reported.

The legend for the elements used to tag these facts follows:

	Standard Label	Balance Type	Period Type	Element Name
L35	Proceeds from Sale of Debt Securities, Available-for-Sale	Debit	Duration	ProceedsFromSaleOfAvailableForSaleSecuritiesDebt
L36	Debt Securities, Available-for-Sale, Realized Gain	Credit	Duration	DebtSecuritiesAvailableForSaleRealizedGain
L37	Debt Securities, Available-for-Sale, Realized Loss	Debit	Duration	DebtSecuritiesAvailableForSaleRealizedLoss
L38	Debt Securities, Available-for-Sale, Realized Gain (Loss)	Credit	Duration	DebtSecuritiesAvailableForSaleRealizedGainLoss

Figure 3.2

The XBRL report view created using the modeling structure is provided here:

	Standard Label	Preferred Label	
L35	**Proceeds from Sale of Debt Securities, Available-for-Sale**	**Proceeds from the sale of available-for-sale securities**	1250000
L36	**Debt Securities, Available-for-Sale, Realized Gain**	**Gross realized gains**	133000
L37	**Debt Securities, Available-for-Sale, Realized Loss**	**Gross realized (losses)**	21000
L38	**Debt Securities, Available-for-Sale, Realized Gain (Loss)**	**Total realized gains (losses)**	112000

Figure 3.3

Example 4—Debt Securities—Trading, Still Held

This example illustrates the modeling for disclosure of the portion of trading gains and losses for the period that relates to trading securities still held.

(in thousands)			
Net gains and losses recognized for trading securities	L41	$	105,000
Less: Net gains and losses recognized on trading securities sold	L40		(80,000)
Unrealized gains and losses recognized on trading securities still held	L39	$	25,000

Figure 4.1

The legend for the elements used to tag these facts follows:

	Standard Label	Balance Type	Period Type	Element Name
L39	Debt Securities, Trading, Unrealized Gain (Loss)	Credit	Duration	DebtSecuritiesTradingUnrealizedGainLoss
L40	Debt Securities, Trading, Realized Gain (Loss)	Credit	Duration	DebtSecuritiesTradingRealizedGainLoss
L41	Debt Securities, Trading, Gain (Loss)	Credit	Duration	DebtSecuritiesTradingGainLoss

Figure 4.2

The XBRL report view created using the modeling structure is provided here:

	Standard Label	Preferred Label	
L39	Debt Securities, Trading, Unrealized Gain (Loss)	Unrealized gains and losses recognized on trading securities still held	25000000
L40	Debt Securities, Trading, Realized Gain (Loss)	Net gains and losses recognized on trading securities sold	80000000
L41	Debt Securities, Trading, Gain (Loss)	Net gains and losses recognized for trading securities	105000000

Figure 4.3

Note:

- "Debt Securities, Trading, Unrealized Gain (Loss)" (**L39**) represents the net unrealized gain on trading securities held at the end of the period. The presentation shows the net gain recognized on trading securities using, "Debt Securities, Trading, Gain (Loss)" (**L41**) less the net realized gain on securities sold using "Debt Securities, Trading, Realized Gain (Loss)" (**L40**). However, the calculation is structured as **L39** + **L40** = **L41** because the elements have credit balance attributes and represent gains. The calculation would not work if it followed the presentation construct because in the presentation, **L40** is deducted from **L41**, but in an XBRL calculation, **L40** represents a credit gain and is added to **L39**, also a credit gain, for a total gain of **L41.**

Appendix A—Changes to 2023 GAAP Taxonomy Implementation Guide (Version 3.0) from 2021 GAAP Taxonomy Implementation Guide (Version 2.0)

Example Number(s) or Section	Figure(s)	Explanation	2021 Reference	2021 Element	2021 Standard Label	2023 Reference	2023 Element	2023 Standard Label
Example 2	Notes	Updated Notes						