



PROPOSED GAAP TAXONOMY IMPLEMENTATION GUIDE

Version 1.0

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Comments Due: September 03, 2024

Income Taxes (Topic 740)

(2024 GAAP Taxonomy[†])

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

This draft is issued by the Financial Accounting Standards Board (FASB) to solicit views on this proposed GAAP Taxonomy Implementation Guide.
Written comments should be addressed to:
Chief of Taxonomy Development
File Reference No. 2025-150

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 and the SEC Reporting Taxonomy (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.

Notice to Recipients of This Draft

The FASB staff invites individuals and organizations to send written comments on all matters in this draft. Responses from those wishing to comment on the proposed GAAP Taxonomy Implementation Guide must be received in writing by September 03, 2024. Interested parties should submit their comments by email to xbrlguide@fasb.org, File Reference No. 2025-150. Those without email should send their comments to “Chief of Taxonomy Development, File Reference No. 2025-150, FASB, 801 Main Avenue, PO Box 5116, Norwalk, CT 06856-5116.” Do not send responses by fax.

The FASB will make all comment letters publicly available by posting them to the [FASB Taxonomies Comment Letters](#) page.

An electronic copy of this proposed GAAP Taxonomy Implementation Guide is available on the FASB’s [website](#).

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Questions for Respondents

The FASB staff invites individuals and organizations to comment on the content in this proposed GAAP Taxonomy Implementation Guide (Guide) for the GAAP Financial Reporting Taxonomy and the SEC Reporting Taxonomy (collectively referred to as the “GAAP Taxonomy”) and, in particular, on the questions below. Respondents need not comment on all of the questions.

Comments are requested from those who agree with the content and those who disagree with the content. Comments are most helpful if they identify and clearly explain the issue or question to which they relate. Those who disagree are asked to describe their suggested alternative(s), supported by specific reasoning and examples, if possible.

1. Do you agree the examples provide sufficient information to apply the GAAP Taxonomy elements and modeling for the reporting of income taxes under *FASB Accounting Standards Codification*[®] Topic 740? If not, why are they not sufficient?
2. Are there other examples for the reporting of income taxes under *FASB Accounting Standards Codification*[®] Topic 740 that would be beneficial to include in the Guide? If yes, what are they?
3. Do you agree that the modeling structure within the GAAP Taxonomy for the reporting of income taxes under *FASB Accounting Standards Codification*[®] Topic 740 facilitates data consumption and improves comparability? If not, why not?
4. Do you agree that the Guide addresses common reporting practices for the reporting of income taxes under *FASB Accounting Standards Codification*[®] Topic 740? If not, what common reporting practices are not included?
5. Are there difficulties, challenges, or unintended consequences in applying the modeling structure for the reporting of income taxes under *FASB Accounting Standards Codification*[®] Topic 740 as illustrated in the Guide? If yes, what are they?
6. Is there another approach that would provide a better modeling structure for the reporting of income taxes under *FASB Accounting Standards Codification*[®] Topic 740? If yes, what alternative would you propose?

Proposed GAAP Taxonomy Implementation Guide on Income Taxes

Overview

The purpose of this proposed Guide is to demonstrate the modeling for the reporting of income taxes under *FASB Accounting Standards Codification*[®] Topic 740. These examples are not intended to encompass all 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 Taxonomy understand how the modeling for income taxes is structured within the GAAP Taxonomy. The examples are based on the assumption that the entity meets the criteria for reporting income taxes 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 income taxes under Topic 740.
- **Section 2: Examples of Modeling:** This section includes examples of modeling for the reporting of income taxes under Topic 740.
 - Example 1—[Disclosure of Income \(Loss\) before Income Tax Expense \(Benefit\) and Income Tax Expense \(Benefit\)](#)
 - Example 2—[Disclosure of Income Tax Paid](#)
 - Example 3—[Disclosure of Rate Reconciliation between Income Tax Expense \(Benefit\) and Statutory Expectations](#)
 - Example 4—[Disclosure of Deferred Tax Assets and Deferred Tax Liabilities](#)
 - Example 5—[Disclosure of Unrecognized Tax Benefits](#)

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	Income Tax Jurisdiction [Axis]	IncomeTaxAuthorityAxis
	Income Tax Jurisdiction [Domain]	IncomeTaxAuthorityDomain
	Foreign Tax Jurisdiction [Member]	ForeignCountryMember
M1	UNITED KINGDOM	GB
M2	SWITZERLAND	CH
M3	Foreign Tax Jurisdiction, Other [Member]	ForeignTaxJurisdictionOtherMember
M4	IRELAND	IE
M5	MEXICO	MX
	Domestic Tax Jurisdiction [Member]	DomesticCountryMember
M6	UNITED STATES	US
A2	Tax Period [Axis]	TaxPeriodAxis
	Tax Period [Domain]	TaxPeriodDomain
M7	Earliest Tax Year [Member]	EarliestTaxYearMember
M8	Latest Tax Year [Member]	LatestTaxYearMember

- (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 an entity to show the line item captions in its financial statements.
- (7) Additional information for values reported using extensible enumerations can be found in the GAAP Taxonomy Implementation Guide, *Extensible Enumerations: A Guide for Preparers*.

Section 1: Overview of Modeling

The purpose of this guide is to explain the modeling for income taxes.

The elements intended to be used for the disclosure of income (loss) from continuing operations by domestic and foreign, income tax expense (benefit) by federal (national), state, and foreign, and income tax paid (net of refunds received) by federal (national), state, and foreign are line-item elements. “Income (Loss) from Continuing Operations before Income Taxes, Noncontrolling Interest” (**L3**) is intended to be used to tag income (or loss) from continuing operations before income tax expense (or benefit). For further reporting of domestic and foreign income, line-item element “Income (Loss) from Continuing Operations before Income Taxes, Domestic” (**L1**) would be used for portion attributable to domestic operations and line-item element “Income (Loss) from Continuing Operations before Income Taxes, Foreign” (**L2**) would be used for portion attributable for foreign operations.

“Income Tax Expense (Benefit)” (**L12**) is intended to be used to tag income tax expense (or benefit) from continuing operations. For further reporting by jurisdiction, “Federal Income Tax Expense (Benefit), Continuing Operations” would be used for federal (national), “State and Local Income Tax Expense (Benefit), Continuing Operations” would be used for state and local, and “Foreign Income Tax Expense (Benefit), Continuing Operations” would be used for foreign income tax expense (benefit).

[Example 1](#) of this Guide illustrates a disclosure of income (loss) before income tax expense (benefit) and income tax expense (benefit).

“Income Taxes Paid, Net” (**L16**) is intended to be used to tag income tax paid (net of refunds received). For further reporting by jurisdiction, “Income Tax Paid, Federal, after Refund Received” (**L13**) would be used for federal (national), “Income Tax Paid, State and Local, after Refund Received” (**L14**) would be used for state, and “Income Tax Paid, Foreign, after Refund Received” (**L15**) would be used for foreign income tax paid (net of refunds received).

[Example 2](#) of this Guide illustrates a disclosure of income tax paid (net of refunds received) by federal (national), state, and foreign.

“Income Tax Jurisdiction [Axis]” (**A1**) is intended to be used only when it is syntactically needed and not used when the value is only for the tax jurisdiction of domicile. An extensible

enumeration element “Tax Jurisdiction of Domicile [Extensible Enumeration]” (**XL17**) is expected to be used to communicate the country of domicile (federal or national jurisdiction) for amounts that are not disaggregated by tax jurisdiction and represent report-wide values. For state or foreign income tax paid values that are not disaggregated and for which the total value (report-wide value) is all paid to one state or foreign jurisdiction, the extensible enumeration element “Income Tax Paid, after Refund Received, State and Local Jurisdictions [Extensible Enumeration]” or “Income Tax Paid, after Refund Received, Foreign Jurisdiction [Extensible Enumeration]” is expected to be used to communicate to which jurisdiction the income tax is paid.

[Example 3](#) of this Guide illustrates a disclosure of tax rate reconciliation that demonstrates the usage of “Income Tax Jurisdiction [Axis]” (**A1**) and “Tax Jurisdiction of Domicile [Extensible Enumeration]” (**XL17**).

There are two distinct elements to tag net the deferred tax asset amount and net deferred tax liability amount. “Deferred Tax Liabilities, Net” (**L68**) is intended to be used to report a net deferred tax liability position, which occurs when the gross deferred tax liability is larger than deferred tax assets, net of valuation allowance. “Deferred Tax Assets, Net” (**L69**) is intended to be used to report a net deferred tax asset position, which occurs when deferred tax assets, net of valuation allowance is larger than the gross deferred tax liability. “Deferred Income Tax Assets, Net” and “Deferred Income Tax Liabilities, Net” are not intended to be used because they are for reporting the amount of income taxes in the statement of financial position that are subject to jurisdictional netting. See [Example 4](#) for additional information.

Section 2: Examples of Modeling

Example 1—Disclosure of Income (Loss) before Income Tax Expense (Benefit) and Income Tax Expense (Benefit)

This example illustrates the modeling for the disclosure of income (loss) from continuing operations before income tax expense (benefit) by domestic and foreign, and income tax expense (benefit) from continuing operations, by federal (national), state, and foreign.

	Year Ended December 31		
	20X6	20X5	20X4
Income (loss) from continuing operations before income taxes (in millions):			
Domestic	L1 \$ (12,000)	\$ 4,000	\$ 3,800
Foreign	L2 2,400	2,500	3,500
Total	L3 \$ (9,600)	\$ 6,500	\$ 7,300
Provision (benefit) for income taxes (in millions):			
Current:			
Federal	L4 \$ 400	\$ 600	\$ 750
State	L5 100	80	100
Foreign	L6 700	620	600
Total current	L7 1,200	1,300	1,450
Deferred:			
Federal	L8 (3,000)	(600)	(200)
State	L9 (500)	(80)	(50)
Foreign	L10 (250)	(20)	150
Total deferred	L11 (3,750)	(700)	(100)
Total	L12 \$ (2,550)	\$ 600	\$ 1,350

Figure 1.1

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

	<u>Standard Label</u>	<u>Balance Type</u>	<u>Period Type</u>	<u>Element Name</u>
L1	Income (Loss) from Continuing Operations before Income Taxes, Domestic	Credit	Duration	IncomeLossFromContinuingOperationsBeforeIncomeTaxesDomestic
L2	Income (Loss) from Continuing Operations before Income Taxes, Foreign	Credit	Duration	IncomeLossFromContinuingOperationsBeforeIncomeTaxesForeign
L3	Income (Loss) from Continuing Operations before Income Taxes, Noncontrolling Interest	Credit	Duration	IncomeLossFromContinuingOperationsBeforeIncomeTaxesExtraordinaryItemsNoncontrollingInterest
L4	Current Federal Tax Expense (Benefit)	Debit	Duration	CurrentFederalTaxExpenseBenefit
L5	Current State and Local Tax Expense (Benefit)	Debit	Duration	CurrentStateAndLocalTaxExpenseBenefit
L6	Current Foreign Tax Expense (Benefit)	Debit	Duration	CurrentForeignTaxExpenseBenefit
L7	Current Income Tax Expense (Benefit)	Debit	Duration	CurrentIncomeTaxExpenseBenefit
L8	Deferred Federal Income Tax Expense (Benefit)	Debit	Duration	DeferredFederalIncomeTaxExpenseBenefit
L9	Deferred State and Local Income Tax Expense (Benefit)	Debit	Duration	DeferredStateAndLocalIncomeTaxExpenseBenefit
L10	Deferred Foreign Income Tax Expense (Benefit)	Debit	Duration	DeferredForeignIncomeTaxExpenseBenefit
L11	Deferred Income Tax Expense (Benefit)	Debit	Duration	DeferredIncomeTaxExpenseBenefit
L12	Income Tax Expense (Benefit)	Debit	Duration	IncomeTaxExpenseBenefit

Figure 1.2

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

	Standard Label	Preferred Label	20X6-01-01 to 20X6-12-31
	Date context		Report-Wide Value
L1	Income (Loss) from Continuing Operations before Income Taxes, Domestic	Income (loss) from continuing operations before income taxes, domestic	-12000000000
L2	Income (Loss) from Continuing Operations before Income Taxes, Foreign	Income (loss) from continuing operations before income taxes, foreign	2400000000
L3	Income (Loss) from Continuing Operations before Income Taxes, Noncontrolling Interest	Income (loss) from continuing operations before income taxes	-9600000000
L4	Current Federal Tax Expense (Benefit)	Provision (benefit) for income taxes, federal, current	400000000
L5	Current State and Local Tax Expense (Benefit)	Provision (benefit) for income taxes, state, current	100000000
L6	Current Foreign Tax Expense (Benefit)	Provision (benefit) for income taxes, foreign, current	700000000
L7	Current Income Tax Expense (Benefit)	Provision (benefit) for income taxes, current	1200000000
L8	Deferred Federal Income Tax Expense (Benefit)	Provision (benefit) for income taxes, federal, deferred	-3000000000
L9	Deferred State and Local Income Tax Expense (Benefit)	Provision (benefit) for income taxes, state, deferred	-500000000
L10	Deferred Foreign Income Tax Expense (Benefit)	Provision (benefit) for income taxes, foreign, deferred	-250000000
L11	Deferred Income Tax Expense (Benefit)	Provision (benefit) for income taxes, deferred	-3750000000
L12	Income Tax Expense (Benefit)	Provision (benefit) for income taxes	-2550000000

Figure 1.3

Notes:

- Figures 1.3 provides information for the reporting period of 20X6. The other reporting periods (20X4 and 20X5) would be similarly structured.
- “Income (Loss) from Continuing Operations before Income Taxes, Noncontrolling Interest” (**L3**) is intended to be used to tag income (loss) from continuing operations before income tax expense (benefit). For further reporting by domestic and foreign operations, two individual line-item elements are intended to be used—“Income (Loss) from Continuing Operations before Income Taxes, Domestic” (**L1**) for domestic operations, and “Income (Loss) from Continuing Operations before Income Taxes, Foreign” (**L2**) for foreign operations. In this example, **L3** is aggregate amount of **L1** and **L2**.
- The GAAP Taxonomy provides two sets of line-item elements that total to “Income Tax Expense (Benefit)” (**L12**), one set for reporting by federal (national), state and foreign (not illustrated in this example) and another set for the current and deferred tax information as illustrated in this example. In this example, current and deferred tax information is then further reported by federal (national), state and foreign, respectively. The alternative calculation for “Income Tax Expense (Benefit)” (**L12**) is structured as follows:

XBRL Calculation Weight	Standard Label	Balance Type
+	Federal Income Tax Expense (Benefit), Continuing Operations	Debit
+	State and Local Income Tax Expense (Benefit), Continuing Operations	Debit
+	Foreign Income Tax Expense (Benefit), Continuing Operations	Debit
+	L12 <u>Income Tax Expense (Benefit)</u>	Debit

Example 2—Disclosure of Income Tax Paid

This example illustrates the modeling for the disclosure of income taxes paid (net of refunds received) by federal (national), state, and foreign.

		Year Ended December 31		
		20X6	20X5	20X4
Income Taxes Paid (in millions):				
Federal	L13	\$ 500	\$ 600	\$ 400
State	L14	100	80	120
Foreign:				
United Kingdom	L15, A1:M1	250	120	100
Switzerland	L15, A1:M2	150	60	70
Other foreign jurisdictions	L15, A1:M3	75	45	150
Total Foreign	L15	<u>\$ 475</u>	<u>\$ 225</u>	<u>\$ 320</u>
Total	L16	<u>\$ 1,075</u>	<u>\$ 905</u>	<u>\$ 840</u>

Figure 2.1

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

	<u>Standard Label</u>	<u>Balance Type</u>	<u>Period Type</u>	<u>Element Name</u>
A1	Income Tax Jurisdiction [Axis]		Duration	IncomeTaxAuthorityAxis
	Income Tax Jurisdiction [Domain]		Duration	IncomeTaxAuthorityDomain
	Foreign Tax Jurisdiction [Member]		Duration	ForeignCountryMember
M1	UNITED KINGDOM		Duration	GB
M2	SWITZERLAND		Duration	CH
M3	Foreign Tax Jurisdiction, Other [Member]		Duration	ForeignTaxJurisdictionOtherMember
L13	Income Tax Paid, Federal, after Refund Received	Credit	Duration	IncomeTaxPaidFederalAfterRefundReceived
L14	Income Tax Paid, State and Local, after Refund Received	Credit	Duration	IncomeTaxPaidStateAndLocalAfterRefundReceived
L15	Income Tax Paid, Foreign, after Refund Received	Credit	Duration	IncomeTaxPaidForeignAfterRefundReceived
L16	Income Taxes Paid, Net	Credit	Duration	IncomeTaxesPaidNet

Figure 2.2

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

Standard Label		Preferred Label		20X6-01-01 to 20X6-12-31		
Date context		UNITED KINGDOM	SWITZERLAND	Foreign Tax Jurisdiction, Other [Member]	Report-Wide Value	
A1		M1	M2	M3		
L13	Income Tax Paid, Federal, after Refund Received	Income Taxes Paid, Federal			500000000	
L14	Income Tax Paid, State and Local, after Refund Received	Income Taxes Paid, State			100000000	
L15	Income Tax Paid, Foreign, after Refund Received	Income Taxes Paid, Foreign	250000000	150000000	750000000	
L16	Income Taxes Paid, Net	Income Taxes Paid			1075000000	

Figure 2.3

Notes:

- Figure 2.3 provides information for the reporting period of 20X6. The other reporting periods (20X4 and 20X5) would be similarly structured.
- In this example, “Income Tax Jurisdiction [Axis]” (A1) is intended to be used with “Income Tax Paid, Foreign, after Refund Received” (L15) to tag income taxes paid (net of refunds received) to foreign individual jurisdictions in which income taxes paid (net of refunds received) is equal to or greater than 5 percent of total income taxes paid (net of refunds received). The foreign jurisdiction is intended to be tagged with respective members from the SEC’s Country Taxonomy and a specific member from the GAAP Taxonomy.
 - When using the “Income Tax Jurisdiction [Axis]” (A1), the intent is to identify the country or countries associated with the foreign jurisdiction information disclosed. “Foreign Tax Jurisdiction [Member]” element is not intended to be used in the instance document, but is expected to be included in the Definition Linkbase, which is one of the files included in an XBRL filing, with the specific country elements, “UNITED KINGDOM” (M1), “SWITZERLAND” (M2), and the GAAP Taxonomy element, “Foreign Tax Jurisdiction, Other [Member]” (M3), included as children, as illustrated in Figure 2.2.

Example 3—Disclosure of Rate Reconciliation between Income Tax Expense (Benefit) and Statutory Expectations

This example illustrates the specific categories and the reconciling items disclosed by a public business entity in a tabular rate reconciliation with a domicile in the United States^[1]. For the disclosure of foreign tax effects, it is assumed that the 5 percent threshold, computed by multiplying the income (or loss) from continuing operations before income taxes by the applicable statutory federal (national) income tax rate of the United States, is met:

- a. For Ireland, both at the jurisdiction level and for certain individual reconciling items of the same nature within Ireland
- b. For the United Kingdom, for certain individual reconciling items of the same nature within the United Kingdom, but not at the jurisdiction level
- c. For Switzerland and Mexico, at the jurisdiction level, but not for any individual reconciling items of the same nature within each jurisdiction.

		Year Ended December 31, 20X6	
		Amount	Percent
U.S. Federal Statutory Tax Rate	L18	\$ 210,000	L36 21.00 %
State and Local Income Taxes, Net of Federal Income Tax Effect^(a)	L19	10,000	L37 1.00
Foreign Tax Effects			
United Kingdom			
Statutory tax rate difference between United Kingdom and United States	L21, A1:M1	(230)	L38, A1:M1 (0.02)
Share-based payment awards	L22, A1:M1	500	L39, A1:M1 0.05
Research and development tax credits	L23, A1:M1	(200)	L40, A1:M1 (0.02)
Other	L24, A1:M1	(100)	L41, A1:M1 (0.01)
Ireland			
Statutory tax rate difference between Ireland and United States	L21, A1:M4	(120)	L38, A1:M4 (0.01)
Changes in valuation allowances	L25, A1:M4	100	L42, A1:M4 0.01
Enacted changes in tax laws or rates	L26, A1:M4	2,500	L43, A1:M4 0.25
Other	L24, A1:M4	(50)	L41, A1:M4 (0.01)
Switzerland	L21, A1:M2	(1,000)	L38, A1:M2 (0.10)
Mexico	L21, A1:M5	300	L38, A1:M5 0.03
Other foreign jurisdictions	L21, A1:M3	(150)	L38, A1:M3 (0.02)
Effect of Changes in Tax Laws or Rates Enacted in the Current Period	L26, A1:M6	(9,000)	L43, A1:M6 (0.90)
Effect of Cross-Border Tax Laws			
Global intangible low-taxed income	L27	5,000	L44 0.50
Foreign-derived intangible income	L28	(3,500)	L45 (0.35)
Base erosion and anti-abuse tax	L29	4,500	L46 0.45
Other	L30	1,000	L47 0.10
Tax Credits			
Research and development tax credits	L23, A1:M6	(100)	L40, A1:M6 (0.01)
Energy-related tax credits	L31	(200)	L48 (0.02)
Other	L32	100	L49 0.01
Changes in Valuation Allowances	L25, A1:M6	400	L42, A1:M6 0.04
Nontaxable or Nondeductible Items			
Share-based payment awards	L22, A1:M6	3,500	L39, A1:M6 0.35
Goodwill impairment	L33	1,500	L50 0.15
Other	L34	2,300	L51 0.23
Changes in Unrecognized Tax Benefits	L35	(1,230)	L52 (0.12)
Other Adjustments	L24, A1:M6	450	L41, A1:M6 0.05
Effective Tax Rate	L12	<u>\$ 226,270</u>	<u>L53 22.63 %</u>

^(a) State taxes in California and New York^[2] contributed to the majority (greater than 50 percent) of the tax effect in this category.

Legend[†]:

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

[1] **XL17**

[2] **XL20**

Figure 3.1

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

	<u>Standard Label</u>	<u>Balance Type</u>	<u>Period Type</u>	<u>Element Name</u>
A1	Income Tax Jurisdiction [Axis]		Duration	IncomeTaxAuthorityAxis
	Income Tax Jurisdiction [Domain]		Duration	IncomeTaxAuthorityDomain
	Foreign Tax Jurisdiction [Member]		Duration	ForeignCountryMember
M1	UNITED KINGDOM		Duration	GB
M2	SWITZERLAND		Duration	CH
M3	Foreign Tax Jurisdiction, Other [Member]		Duration	ForeignTaxJurisdictionOtherMember
M4	IRELAND		Duration	IE
M5	MEXICO		Duration	MX
	Domestic Tax Jurisdiction [Member]		Duration	DomesticCountryMember
M6	UNITED STATES		Duration	US
L12	Income Tax Expense (Benefit)	Debit	Duration	IncomeTaxExpenseBenefit
XL17	Tax Jurisdiction of Domicile [Extensible Enumeration]		Duration	TaxJurisdictionOfDomicileExtensibleEnumeration
L18	Effective Income Tax Rate Reconciliation at Federal Statutory Income Tax Rate, Amount	Debit	Duration	IncomeTaxReconciliationIncomeTaxExpenseBenefitAtFederalStatutoryIncomeTaxRate
L19	Effective Income Tax Rate Reconciliation, State and Local Income Taxes, Amount	Debit	Duration	IncomeTaxReconciliationStateAndLocalIncomeTaxes
XL20	Effective Income Tax Rate Reconciliation, State and Local Jurisdiction, Contribution Greater than 50 Percent, Tax Effect [Extensible Enumeration]		Duration	EffectiveIncomeTaxRateReconciliationStateAndLocalJurisdictionContributionGreaterThan50PercentTaxEffectExtensibleEnumeration
L21	Effective Income Tax Rate Reconciliation, Foreign Income Tax Rate Differential, Amount	Debit	Duration	IncomeTaxReconciliationForeignIncomeTaxRateDifferential
L22	Effective Income Tax Rate Reconciliation, Nondeductible Expense, Share-Based Payment Arrangement, Amount	Debit	Duration	IncomeTaxReconciliationNondeductibleExpenseShareBasedCompensationCost
L23	Effective Income Tax Rate Reconciliation, Tax Credit, Research, Amount	Credit	Duration	IncomeTaxReconciliationTaxCreditsResearch
L24	Effective Income Tax Rate Reconciliation, Other Adjustments, Amount	Debit	Duration	IncomeTaxReconciliationOtherAdjustments
L25	Effective Income Tax Rate Reconciliation, Change in Deferred Tax Assets Valuation Allowance, Amount	Debit	Duration	IncomeTaxReconciliationChangeInDeferredTaxAssetsValuationAllowance
L26	Effective Income Tax Rate Reconciliation, Change in Enacted Tax Rate, Amount	Debit	Duration	IncomeTaxReconciliationChangeInEnactedTaxRate

Figure 3.2 (continues)

	<u>Standard Label</u>	<u>Balance Type</u>	<u>Period Type</u>	<u>Element Name</u>
L27	Effective Income Tax Rate Reconciliation, GILTI, Amount	Debit	Duration	EffectiveIncomeTaxRateReconciliationGiltiAmount
L28	Effective Income Tax Rate Reconciliation, FDII, Amount	Credit	Duration	EffectiveIncomeTaxRateReconciliationFdiiAmount
L29	Effective Income Tax Rate Reconciliation, BEAT, Amount	Debit	Duration	EffectiveIncomeTaxRateReconciliationBeatAmount
L30	Effective Income Tax Rate Reconciliation, Cross-Border, Other, Amount	Debit	Duration	EffectiveIncomeTaxRateReconciliationCrossBorderOtherAmount
L31	Effective Income Tax Rate Reconciliation, Tax Credit, Energy-Related, Amount	Credit	Duration	EffectiveIncomeTaxRateReconciliationTaxCreditEnergyRelatedAmount
L32	Effective Income Tax Rate Reconciliation, Tax Credit, Other, Amount	Credit	Duration	IncomeTaxReconciliationTaxCreditsOther
L33	Effective Income Tax Rate Reconciliation, Nondeductible Expense, Impairment Losses, Amount	Debit	Duration	IncomeTaxReconciliationNondeductibleExpenseImpairmentLosses
L34	Effective Income Tax Rate Reconciliation, Nondeductible Expense, Other, Amount	Debit	Duration	IncomeTaxReconciliationNondeductibleExpenseOther
L35	Effective Income Tax Rate Reconciliation, Tax Contingency, Amount	Debit	Duration	IncomeTaxReconciliationTaxContingencies
L36	Effective Income Tax Rate Reconciliation, at Federal Statutory Income Tax Rate, Percent		Duration	EffectiveIncomeTaxRateReconciliationAtFederalStatutoryIncomeTaxRate
L37	Effective Income Tax Rate Reconciliation, State and Local Income Taxes, Percent		Duration	EffectiveIncomeTaxRateReconciliationStateAndLocalIncomeTaxes
L38	Effective Income Tax Rate Reconciliation, Foreign Income Tax Rate Differential, Percent		Duration	EffectiveIncomeTaxRateReconciliationForeignIncomeTaxRateDifferential
L39	Effective Income Tax Rate Reconciliation, Nondeductible Expense, Share-Based Payment Arrangement, Percent		Duration	EffectiveIncomeTaxRateReconciliationNondeductibleExpenseShareBasedCompensationCost
L40	Effective Income Tax Rate Reconciliation, Tax Credit, Research, Percent		Duration	EffectiveIncomeTaxRateReconciliationTaxCreditsResearch
L41	Effective Income Tax Rate Reconciliation, Other Adjustments, Percent		Duration	EffectiveIncomeTaxRateReconciliationOtherAdjustments
L42	Effective Income Tax Rate Reconciliation, Change in Deferred Tax Assets Valuation Allowance, Percent		Duration	EffectiveIncomeTaxRateReconciliationChangeInDeferredTaxAssetsValuationAllowance
L43	Effective Income Tax Rate Reconciliation, Change in Enacted Tax Rate, Percent		Duration	EffectiveIncomeTaxRateReconciliationChangeInEnactedTaxRate
L44	Effective Income Tax Rate Reconciliation, GILTI, Percent		Duration	EffectiveIncomeTaxRateReconciliationGiltiPercent
L45	Effective Income Tax Rate Reconciliation, FDII, Percent		Duration	EffectiveIncomeTaxRateReconciliationFdiiPercent

Figure 3.2 (continues)

	<u>Standard Label</u>	<u>Balance Type</u>	<u>Period Type</u>	<u>Element Name</u>
L46	Effective Income Tax Rate Reconciliation, BEAT, Percent		Duration	EffectiveIncomeTaxRateReconciliationBeatPercent
L47	Effective Income Tax Rate Reconciliation, Cross-Border, Other, Percent		Duration	EffectiveIncomeTaxRateReconciliationCrossBorderOtherPercent
L48	Effective Income Tax Rate Reconciliation, Tax Credit, Energy-Related, Percent		Duration	EffectiveIncomeTaxRateReconciliationTaxCreditEnergyRelatedPercent
L49	Effective Income Tax Rate Reconciliation, Tax Credit, Other, Percent		Duration	EffectiveIncomeTaxRateReconciliationTaxCreditsOther
L50	Effective Income Tax Rate Reconciliation, Nondeductible Expense, Impairment Losses, Percent		Duration	EffectiveIncomeTaxRateReconciliationNondeductibleExpenseImpairmentLosses
L51	Effective Income Tax Rate Reconciliation, Nondeductible Expense, Other, Percent		Duration	EffectiveIncomeTaxRateReconciliationNondeductibleExpenseOther
L52	Effective Income Tax Rate Reconciliation, Tax Contingency, Percent		Duration	EffectiveIncomeTaxRateReconciliationTaxContingencies
L53	Effective Income Tax Rate Reconciliation, Percent		Duration	EffectiveIncomeTaxRateContinuingOperations

Figure 3.2 (continued)

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

	Standard Label	Preferred Label	UNITED STATES	UNITED KINGDOM	IRELAND	SWITZERLAND	MEXICO	Foreign Tax Jurisdiction, Other [Member]	Report-Wide Value
	Income Tax Jurisdiction [Axis]		M6	M1	M4	M2	M5	M3	
L12	Income Tax Expense (Benefit)	Effective Tax Rate, Amount							226270
XL17	Tax Jurisdiction of Domicile [Extensible Enumeration]	Entity jurisdiction of domicile							http://xbrl.sec.gov/country/20X6/#US
L18	Effective Income Tax Rate Reconciliation at Federal Statutory Income Tax Rate, Amount	U.S. Federal Statutory Tax Rate, Amount							210000
L19	Effective Income Tax Rate Reconciliation, State and Local Income Taxes, Amount	State and Local Income Taxes, Net of Federal Income Tax Effect, Amount							10000
XL20	Effective Income Tax Rate Reconciliation, State and Local Jurisdiction, Contribution Greater than 50 Percent, Tax Effect [Extensible Enumeration]	State taxes contributed to the majority (greater than 50 percent) of the tax effect							http://xbrl.sec.gov/stpr/20X6/#CA http://xbrl.sec.gov/stpr/20X6/#NY
L21	Effective Income Tax Rate Reconciliation, Foreign Income Tax Rate Differential, Amount	Statutory tax rate difference, amount		-230	-120	-1000	300	-150	
L22	Effective Income Tax Rate Reconciliation, Nondeductible Expense, Share-Based Payment Arrangement, Amount	Effect of nontaxable or nondeductible items, share-based payment awards, amount	3500	500					
L23	Effective Income Tax Rate Reconciliation, Tax Credit, Research, Amount	Research and development tax credits, amount	100	200					
L24	Effective Income Tax Rate Reconciliation, Other Adjustments, Amount	Other adjustments, amount	450	-100	-50				
L25	Effective Income Tax Rate Reconciliation, Change in Deferred Tax Assets Valuation Allowance, Amount	Changes in valuation allowances, amount	400		100				
L26	Effective Income Tax Rate Reconciliation, Change in Enacted Tax Rate, Amount	Effect of changes in tax laws or rates enacted in the current period, amount	-9000		2500				
L27	Effective Income Tax Rate Reconciliation, GILTI, Amount	Effect of cross-border tax laws, global intangible low-taxed income, amount							5000

Figure 3.3 (continues)

	Standard Label	Preferred Label							
	Income Tax Jurisdiction [Axis]		UNITED STATES	UNITED KINGDOM	IRELAND	SWITZERLAND	MEXICO	Foreign Tax Jurisdiction, Other [Member]	Report-Wide Value
	A1		M6	M1	M4	M2	M5	M3	
L28	Effective Income Tax Rate Reconciliation, FDI, Amount	Effect of cross-border tax laws, foreign-derived intangible income, amount							3500
L29	Effective Income Tax Rate Reconciliation, BEAT, Amount	Effect of cross-border tax laws, base erosion and anti-abuse tax, amount							4500
L30	Effective Income Tax Rate Reconciliation, Cross-Border, Other, Amount	Effect of cross-border tax laws, other, amount							1000
L31	Effective Income Tax Rate Reconciliation, Tax Credit, Energy-Related, Amount	Energy-related tax credits, amount							200
L32	Effective Income Tax Rate Reconciliation, Tax Credit, Other, Amount	Other tax credits, amount							-100
L33	Effective Income Tax Rate Reconciliation, Nondeductible Expense, Impairment Losses, Amount	Effect of nontaxable or nondeductible items, goodwill impairment, amount							1500
L34	Effective Income Tax Rate Reconciliation, Nondeductible Expense, Other, Amount	Effect of nontaxable or nondeductible items, other, amount							2300
L35	Effective Income Tax Rate Reconciliation, Tax Contingency, Amount	Changes in Unrecognized Tax Benefits, Amount							-1230
L36	Effective Income Tax Rate Reconciliation, at Federal Statutory Income Tax Rate, Percent	U.S. Federal Statutory Tax Rate, Percent							0.2100
L37	Effective Income Tax Rate Reconciliation, State and Local Income Taxes, Percent	State and Local Income Taxes, Net of Federal Income Tax Effect, Percent							0.0100
L38	Effective Income Tax Rate Reconciliation, Foreign Income Tax Rate Differential, Percent	Statutory tax rate difference, percent		-0.0002	-0.0001	-0.0010	0.0003	-0.0002	
L39	Effective Income Tax Rate Reconciliation, Nondeductible Expense, Share-Based Payment Arrangement, Percent	Effect of nontaxable or nondeductible items, share-based payment awards, percent	0.0035	0.0005					
L40	Effective Income Tax Rate Reconciliation, Tax Credit, Research, Percent	Research and development tax credits, percent	0.0001	0.0002					

Figure 3.3 (continues)

Standard Label		Preferred Label							Report-Wide Value
Income Tax Jurisdiction [Axis]		UNITED STATES	UNITED KINGDOM	IRELAND	SWITZERLAND	MEXICO	Foreign Tax Jurisdiction, Other [Member]		
A1		M6	M1	M4	M2	M5	M3		
L41	Effective Income Tax Rate Reconciliation, Other Adjustments, Percent	Other adjustments, percent	0.0005	-0.0001	-0.0001				
L42	Effective Income Tax Rate Reconciliation, Change in Deferred Tax Assets Valuation Allowance, Percent	Changes in valuation allowances, percent	0.0004		0.0001				
L43	Effective Income Tax Rate Reconciliation, Change in Enacted Tax Rate, Percent	Effect of changes in tax laws or rates enacted in the current period, percent	-0.0090		0.0025				
L44	Effective Income Tax Rate Reconciliation, GILTI, Percent	Effect of cross-border tax laws, global intangible low-taxed income, percent						0.0050	
L45	Effective Income Tax Rate Reconciliation, FDII, Percent	Effect of cross-border tax laws, foreign-derived intangible income, percent						0.0035	
L46	Effective Income Tax Rate Reconciliation, BEAT, Percent	Effect of cross-border tax laws, base erosion and anti-abuse tax, percent						0.0045	
L47	Effective Income Tax Rate Reconciliation, Cross-Border, Other, Percent	Effect of cross-border tax laws, other, percent						0.0010	
L48	Effective Income Tax Rate Reconciliation, Tax Credit, Energy-Related, Percent	Energy-related tax credits, percent						0.0002	
L49	Effective Income Tax Rate Reconciliation, Tax Credit, Other, Percent	Other tax credits, percent						-0.0001	
L50	Effective Income Tax Rate Reconciliation, Nondeductible Expense, Impairment Losses, Percent	Effect of nontaxable or nondeductible items, goodwill impairment, percent						0.0015	
L51	Effective Income Tax Rate Reconciliation, Nondeductible Expense, Other, Percent	Effect of nontaxable or nondeductible items, other, percent						0.0023	
L52	Effective Income Tax Rate Reconciliation, Tax Contingency, Percent	Changes in Unrecognized Tax Benefits, Percent						-0.0012	
L53	Effective Income Tax Rate Reconciliation, Percent	Effective Tax Rate, Percent						0.2263	

Figure 3.3 (Continued)

Notes:

- “Income Tax Jurisdiction [Axis]” (A1) is intended to be used with effective income tax rate reconciliation line-item elements to tag the disaggregation of reconciliation items between domestic and foreign jurisdictions. In this example, the entity’s country of domicile is the United States (US). US represents the domestic jurisdiction. The US jurisdiction information is tagged with “UNITED STATES” (M6), a member from SEC’s Country Taxonomy. For foreign jurisdiction information, specific members from SEC’s Country Taxonomy are intended to be used to tag United Kingdom, Ireland, Switzerland, and Mexico, and specific member from the GAAP Taxonomy is intended to be used to tag other foreign jurisdictions.
 - When using the “Income Tax Jurisdiction [Axis]” (A1), the intent is to identify the country or countries associated with the domestic and foreign jurisdiction information disclosed. “Domestic Tax Jurisdiction [Member]” element is not intended to be used in the instance document, but is expected to be included in the Definition Linkbase, which is one of the files included in an XBRL filing, with the specific country, “UNITED STATES” (M6), included as a child as illustrated in Figure 3.2. Similarly, “Foreign Tax Jurisdiction [Member]” is not intended to be used in the instance document, but is expected to be included in the Definition Linkbase with specific country elements, “UNITED KINGDOM” (M1), “SWITZERLAND” (M2), “IRELAND” (M4), “MEXICO” (M5), and the GAAP Taxonomy element, “Foreign Tax Jurisdiction, Other [Member]” (M3), included as children, as illustrated in Figure 3.2.
- Extensible enumeration element “Tax Jurisdiction of Domicile [Extensible Enumeration]” (XL17) is used to communicate that the effective income tax rate reconciliation is to the US rate and all tax elements that are report-wide values are related to the US.
- The use of extensible enumeration element “Effective Income Tax Rate Reconciliation, State and Local Jurisdiction, Contribution Greater than 50 Percent, Tax Effect [Extensible Enumeration]” (XL20) communicates to a user of the data that the states of California and New York make up greater than 50 percent of effect of state and local income tax.

- The intent of extensible enumeration modeling is primarily to limit the dimensional context of the data to information that is disaggregated to help facilitate consumption of the data.
- A similar structure is applied for the effective income tax rate reconciliation by amount and by percent.

Example 4—Disclosure of Deferred Tax Assets and Deferred Tax Liabilities

This example illustrates modeling for disclosure of net deferred tax liability in current year and net deferred tax asset in prior year.

	<u>December 31, 20X6</u>	<u>December 31, 20X5</u>
Deferred Tax Assets		
L54 Deferred Tax Assets, Financing receivable, allowance for credit losses	\$ 280,000	\$ 216,000
L55 Deferred Tax Assets, Inventories	93,000	93,000
L56 Deferred Tax Assets, Accrued compensation	136,000	148,000
L57 Deferred Tax Assets, Tax credit carryforwards	167,000	150,000
L58 Deferred Tax Assets, Self-insurance accrual	44,000	53,000
L59 Deferred Tax Assets, Accrued liabilities	72,000	69,000
L60 Deferred Tax Assets, Restructuring charges	115,000	—
L61 Deferred Tax Assets, Loss carryforwards	390,000	—
L62 Deferred tax assets, gross	<u>1,297,000</u>	<u>729,000</u>
L63 Deferred Tax Assets, Valuation allowance	(380,000)	(15,222)
L64 Deferred tax assets, net of valuation	<u>917,000</u>	<u>713,778</u>
Deferred Tax Liabilities		
L65 Deferred Tax Liabilities, Property, plant, and equipment	(1,080,000)	(600,000)
L66 Deferred Tax Liabilities, Prepaid expenses	(83,000)	(12,000)
L67 Gross deferred tax liability	<u>(1,163,000)</u>	<u>(612,000)</u>
Net deferred tax asset (liability)	L68 <u>\$ (246,000)</u>	L69 <u>\$ 101,778</u>

Figure 4.1

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

	<u>Standard Label</u>	<u>Balance Type</u>	<u>Period Type</u>	<u>Element Name</u>
L54	Deferred Tax Asset, Tax Deferred Expense, Reserve and Accrual, Financing Receivable, Allowance for Credit Loss	Debit	Instant	DeferredTaxAssetsTaxDeferredExpenseReservesAndAccrualsProvisionForLoanLosses
L55	Deferred Tax Assets, Inventory	Debit	Instant	DeferredTaxAssetsInventory
L56	Deferred Tax Assets, Tax Deferred Expense, Compensation and Benefits	Debit	Instant	DeferredTaxAssetsTaxDeferredExpenseCompensationAndBenefits
L57	Deferred Tax Assets, Tax Credit Carryforwards	Debit	Instant	DeferredTaxAssetsTaxCreditCarryforwards
L58	Deferred Tax Assets, Tax Deferred Expense, Reserves and Accruals, Self Insurance	Debit	Instant	DeferredTaxAssetsTaxDeferredExpenseReservesAndAccrualsSelfInsurance
L59	Deferred Tax Assets, Tax Deferred Expense, Reserves and Accruals, Accrued Liabilities	Debit	Instant	DeferredTaxAssetsTaxDeferredExpenseReservesAndAccrualsAccruedLiabilities
L60	Deferred Tax Assets, Tax Deferred Expense, Reserves and Accruals, Restructuring Charges	Debit	Instant	DeferredTaxAssetsTaxDeferredExpenseReservesAndAccrualsRestructuringCharges
L61	Deferred Tax Assets, Operating Loss Carryforwards	Debit	Instant	DeferredTaxAssetsOperatingLossCarryforwards
L62	Deferred Tax Assets, Gross	Debit	Instant	DeferredTaxAssetsGross
L63	Deferred Tax Assets, Valuation Allowance	Credit	Instant	DeferredTaxAssetsValuationAllowance
L64	Deferred Tax Assets, Net of Valuation Allowance	Debit	Instant	DeferredTaxAssetsNet
L65	Deferred Tax Liabilities, Property, Plant and Equipment	Credit	Instant	DeferredTaxLiabilitiesPropertyPlantAndEquipment
L66	Deferred Tax Liabilities, Prepaid Expenses	Credit	Instant	DeferredTaxLiabilitiesPrepaidExpenses
L67	Deferred Tax Liabilities, Gross	Credit	Instant	DeferredIncomeTaxLiabilities
L68	Deferred Tax Liabilities, Net	Credit	Instant	DeferredTaxLiabilities
L69	Deferred Tax Assets, Net	Debit	Instant	DeferredTaxAssetsLiabilitiesNet

Figure 4.2

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

Standard Label		Preferred Label		
Date context		20X6-12-31	20X5-12-31	
Report-Wide Value				
L54	Deferred Tax Asset, Tax Deferred Expense, Reserve and Accrual, Financing Receivable, Allowance for Credit Loss	Deferred Tax Assets, Financing receivable, allowance for credit losses	280000	216000
L55	Deferred Tax Assets, Inventory	Deferred Tax Assets, Inventories	93000	93000
L56	Deferred Tax Assets, Tax Deferred Expense, Compensation and Benefits	Deferred Tax Assets, Accrued compensation	136000	148000
L57	Deferred Tax Assets, Tax Credit Carryforwards	Deferred Tax Assets, Tax credit carryforwards	167000	150000
L58	Deferred Tax Assets, Tax Deferred Expense, Reserves and Accruals, Self Insurance	Deferred Tax Assets, Self-insurance accrual	44000	53000
L59	Deferred Tax Assets, Tax Deferred Expense, Reserves and Accruals, Accrued Liabilities	Deferred Tax Assets, Accrued liabilities	72000	69000
L60	Deferred Tax Assets, Tax Deferred Expense, Reserves and Accruals, Restructuring Charges	Deferred Tax Assets, Restructuring charges	115000	0
L61	Deferred Tax Assets, Operating Loss Carryforwards	Deferred Tax Assets, Loss carryforwards	390000	0
L62	Deferred Tax Assets, Gross	Deferred tax assets, gross	1297000	729000
L63	Deferred Tax Assets, Valuation Allowance	Deferred Tax Assets, Valuation allowance	380000	15222
L64	Deferred Tax Assets, Net of Valuation Allowance	Deferred tax assets, net of valuation	917000	713778
L65	Deferred Tax Liabilities, Property, Plant and Equipment	Deferred Tax Liabilities, Property, plant, and equipment	1080000	600000
L66	Deferred Tax Liabilities, Prepaid Expenses	Deferred Tax Liabilities, Prepaid expenses	83000	12000
L67	Deferred Tax Liabilities, Gross	Gross deferred tax liability	1163000	612000
L68	Deferred Tax Liabilities, Net	Net deferred tax asset (liability)	246000	
L69	Deferred Tax Assets, Net	Net deferred tax asset (liability)		101778

Figure 4.3

Notes:

- Even though in the disclosure, facts for net deferred tax asset (liability) are reported in the same line for two years, two distinct elements are used. “Deferred Tax Liabilities, Net” (L68) is used to tag net deferred tax liability reported as of December 31, 20X6 and “Deferred Tax Assets, Net” (L69) is used to tag net deferred tax asset reported as of December 31, 20X5.
- In the GAAP Taxonomy, two separate calculations are created for “Deferred Tax Liabilities, Net” (L68) and “Deferred Tax Assets, Net” (L69).
 - “Deferred Tax Assets, Valuation Allowance” (L63) is subtracted from “Deferred Tax Assets, Gross” (L62) to determine “Deferred Tax Assets, Net of Valuation Allowance” (L64). When “Deferred Tax Assets, Net of Valuation Allowance” (L64) is greater than “Deferred Tax Liabilities, Gross” (L67), “Deferred Tax Liabilities, Gross” (L67) is subtracted from “Deferred Tax Assets, Net of Valuation Allowance” (L64) to determine the net deferred tax asset amount “Deferred Tax Assets, Net” (L69). The calculation for “Deferred Tax Assets, Net” (L69) is structured as follows:

XBRL Calculation Weight		Standard Label	Balance Type
+	L62	Deferred Tax Assets, Gross	Debit
-	L63	Deferred Tax Assets, Valuation Allowance	Credit
+	L64	Deferred Tax Assets, Net of Valuation Allowance	Debit
-	L67	Deferred Tax Liabilities, Gross	Credit
	L69	Deferred Tax Assets, Net	Debit

- When “Deferred Tax Liabilities, Gross” (L67) is greater than “Deferred Tax Assets, Net of Valuation Allowance” (L64), “Deferred Tax Assets, Net of Valuation Allowance” (L64) is subtracted from “Deferred Tax Liabilities, Gross” (L67) to determine the net deferred tax liability amount “Deferred Tax Liabilities, Net” (L68). The calculation for “Deferred Tax Liabilities, Net” (L68) is structured as follows:

XBRL Calculation Weight		Standard Label	Balance Type
-	L64	Deferred Tax Assets, Net of Valuation Allowance	Debit
+	L67	Deferred Tax Liabilities, Gross	Credit
	L68	Deferred Tax Liabilities, Net	Credit

- “Deferred Tax Liabilities, Gross” (**L67**) is used to report the gross deferred tax liability which does not reflect the effect of the deferred tax assets on the tax liability. If a tax liability is reported after considering deferred tax assets, then “Deferred Tax Liabilities, Net” (**L68**) is used.

Example 5—Disclosure of Unrecognized Tax Benefits

This example illustrates the modeling for disclosure of unrecognized tax benefits. The Company or one of its subsidiaries files income tax returns in the U.S. federal jurisdiction, and various states and foreign jurisdictions. With few exceptions, the Company is no longer subject to U.S. federal, state and local, or non-U.S. income tax examinations by tax authorities for years before 20X0. The Internal Revenue Service (IRS)^[2] commenced an examination of the Company's U.S. ^[3] income tax returns for 20X1^[4] through 20X3^[5] in the first quarter of 20X6 that is anticipated to be completed by the end of 20X7.^[1] A reconciliation of the beginning and ending amount of unrecognized tax benefits is as follows.

	<u>20X6</u>	<u>20X5</u>	<u>20X4</u>
		(in thousands)	
L73 Balance at January 1	\$ 370,000	\$ 380,000	\$ 415,000
L74 Additions based on tax positions related to the current year	10,000	5,000	10,000
L75 Additions for tax positions of prior years	30,000	10,000	5,000
L76 Reductions for tax positions of prior years	(60,000)	(20,000)	(30,000)
L77 Settlements	(40,000)	(5,000)	(20,000)
L73 Balance at December 31	<u>\$ 310,000</u>	<u>\$ 370,000</u>	<u>\$ 380,000</u>

At December 31, 20X6, 20X5, and 20X4, there are \$60, \$55, and \$40^[6] million of unrecognized tax benefits that if recognized would affect the annual effective tax rate.

The Company recognizes interest accrued related to unrecognized tax benefits in interest expense and penalties in operating expenses. During the years ended December 31, 20X6, 20X5, and 20X4, the Company recognized approximately \$10, \$11, and \$12^[7] million in interest and penalties. The Company had approximately \$60 and \$50^[8] million for the payment of interest and penalties accrued at December 31, 20X6, and 20X5, respectively.

Figure 5.1

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

[1] **L70**

[2] **ExXL71**

[3] **XL17**

[4] **L72, A2:M7**

[5] **L72, A2:M8**

[6] **L78**

[7] **L79**

[8] **L80**

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

	<u>Standard Label</u>	<u>Balance Type</u>	<u>Period Type</u>	<u>Element Name</u>
A2	Tax Period [Axis]		Duration	TaxPeriodAxis
	Tax Period [Domain]		Duration	TaxPeriodDomain
M7	Earliest Tax Year [Member]		Duration	EarliestTaxYearMember
M8	Latest Tax Year [Member]		Duration	LatestTaxYearMember
XL17	Tax Jurisdiction of Domicile [Extensible Enumeration]		Duration	TaxJurisdictionOfDomicileExtensibleEnumeration
L70	Income Tax Examination, Description		Duration	IncomeTaxExaminationDescription
ExXL71	Income Tax Examination, Authority Name [Extensible Enumeration]		Duration	IncomeTaxExaminationAuthorityNameExtensibleEnumeration
L72	Income Tax Examination, Year under Examination		Duration	IncomeTaxExaminationYearUnderExamination
L73	Unrecognized Tax Benefits	Credit	Instant	UnrecognizedTaxBenefits
L74	Unrecognized Tax Benefits, Increase Resulting from Current Period Tax Positions	Credit	Duration	UnrecognizedTaxBenefitsIncreasesResultingFromCurrentPeriodTaxPositions
L75	Unrecognized Tax Benefits, Increase Resulting from Prior Period Tax Positions	Credit	Duration	UnrecognizedTaxBenefitsIncreasesResultingFromPriorPeriodTaxPositions
L76	Unrecognized Tax Benefits, Decrease Resulting from Prior Period Tax Positions	Debit	Duration	UnrecognizedTaxBenefitsDecreasesResultingFromPriorPeriodTaxPositions
L77	Unrecognized Tax Benefits, Decrease Resulting from Settlements with Taxing Authorities	Debit	Duration	UnrecognizedTaxBenefitsDecreasesResultingFromSettlementsWithTaxingAuthorities
L78	Unrecognized Tax Benefits that Would Impact Effective Tax Rate	Credit	Instant	UnrecognizedTaxBenefitsThatWouldImpactEffectiveTaxRate
L79	Unrecognized Tax Benefits, Income Tax Penalties and Interest Expense	Debit	Duration	UnrecognizedTaxBenefitsIncomeTaxPenaltiesAndInterestExpense
L80	Unrecognized Tax Benefits, Income Tax Penalties and Interest Accrued	Credit	Instant	UnrecognizedTaxBenefitsIncomeTaxPenaltiesAndInterestAccrued

Figure 5.2

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

	Standard Label	Preferred Label	Earliest Tax Year [Member]	Latest Tax Year [Member]	Report-Wide Value
	Tax Period [Axis] A2		M7	M8	
L70	Income Tax Examination, Description	Examination of the Company's U.S. income tax returns			The Internal Revenue Service (IRS) commenced an examination of the Company's U.S. income tax returns for 20X1 through 20X3 in the first quarter of 20X6 that is anticipated to be completed by the end of 20X7.
ExXL71	Income Tax Examination, Authority Name [Extensible Enumeration]	Income tax examination, authority name			https://fasb.org/us-gaap/20X6#InternalRevenueServiceIRSMember
XL17	Tax Jurisdiction of Domicile [Extensible Enumeration]	Company's income tax return jurisdiction			http://xbrl.sec.gov/country/20X6/#US
L72	Income Tax Examination, Year under Examination	Year that the Internal Revenue Service (IRS) commenced an examination of the Company's U.S. income tax returns	20X1	20X3	
L73	Unrecognized Tax Benefits	Unrecognized tax benefits, ending balance			310000000
L74	Unrecognized Tax Benefits, Increase Resulting from Current Period Tax Positions	Additions based on tax positions related to the current year			10000000
L75	Unrecognized Tax Benefits, Increase Resulting from Prior Period Tax Positions	Additions for tax positions of prior years			30000000
L76	Unrecognized Tax Benefits, Decrease Resulting from Prior Period Tax Positions	Reductions for tax positions of prior years			60000000
L77	Unrecognized Tax Benefits, Decrease Resulting from Settlements with Taxing Authorities	Settlements			40000000
L78	Unrecognized Tax Benefits that Would Impact Effective Tax Rate	Unrecognized tax benefits that if recognized would affect the annual effective tax rate			60000000
L79	Unrecognized Tax Benefits, Income Tax Penalties and Interest Expense	Interest and penalties			10000000
L80	Unrecognized Tax Benefits, Income Tax Penalties and Interest Accrued	Payment of interest and penalties accrued			60000000

Figure 5.3

Notes:

- Figure 5.3 provides information for the reporting period of 20X6. The other reporting periods (20X4 and 20X5) would be similarly structured.
- For tax years under examination, “Income Tax Examination, Year under Examination” (L72) is intended to be used with “Tax Period [Axis]” (A2) to tag separate values.
- Extensible enumeration element “Tax Jurisdiction of Domicile [Extensible Enumeration]” (XL17) is used to communicate that the examination is being conducted for the Company’s U.S. income tax return.
- Extensible enumeration element “Income Tax Examination, Authority Name [Extensible Enumeration]” (ExXL71) is used to communicate that the income tax examination is commenced by the Internal Revenue Service.
- The intent of extensible enumeration modeling is primarily to limit the dimensional context of the data to information that is disaggregated to help facilitate consumption of the data.
- “Unrecognized Tax Benefits, Income Tax Penalties and Interest Expense” (L79) is intended to be used to tag total amounts of interest and penalties recognized in the statement of income. “Unrecognized Tax Benefits, Income Tax Penalties and Interest Accrued” (L80) is intended to be used to tag total amounts of interest and penalties recognized in the statement of financial position.