



**Version 5.0**  
**March 2023**

**Revenue from Contracts with Customers (Including Statement  
Presentation of Revenue and Cost of Revenue)**

(2023 GAAP Taxonomy<sup>†</sup>)

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

<sup>†</sup> Changes from the 2021 GAAP Taxonomy Implementation Guide are included in Appendix A.

The GAAP Taxonomy Implementation Guide is not authoritative; rather, it is a document that communicates how the GAAP Financial Reporting Taxonomy (GRT) and 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.

Copyright © 2023 by Financial Accounting Foundation. All rights reserved. Content copyrighted by Financial Accounting Foundation may not be reproduced, stored in a retrieval system, or transmitted, in any form or by any means, electronic, mechanical, photocopying, recording, or otherwise, without the prior written permission of the Financial Accounting Foundation. Financial Accounting Foundation claims no copyright in any portion hereof that constitutes a work of the United States Government.

# **GAAP Taxonomy Implementation Guide on Revenue from Contracts with Customers (Including Statement Presentation of Revenue and Cost of Revenue)**

## **Overview**

The purpose of this GAAP Taxonomy Implementation Guide (Guide) is to demonstrate the modeling for disclosures related to revenue from contracts with customers under the *FASB Accounting Standards Codification*<sup>®</sup> Topic 606 and revenue and cost of revenue presentation in the Statement of Income. 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 disclosures in 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 disclosures of revenue from contracts with customers and revenue and cost of revenue in the Statement of Income is structured within the GAAP Taxonomy. The examples are based on the assumption that an entity meets the criteria for reporting revenue from contracts with customers 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 this 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](http://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 through 3).

There are two parts included in this Guide:

- **Part I. Revenue from Contracts with Customers disclosure examples**

This part includes the following five examples:

- Example 1—[Disclosure of Disaggregated Revenue](#)
- Example 2—[Disclosure of Contract Asset and Liability](#)
- Example 3—[Disclosure of Transaction Price Allocated to the Remaining Performance Obligations—Defined End Point](#)
- Example 4—[Disclosure of Transaction Price Allocated to the Remaining Performance Obligations—Undefined End Point](#)
- Example 5—[Disclosure of Costs Incurred to Obtain or Fulfill a Contract](#)

- **Part II. Statement of Income presentation**

This part includes the following ten examples:

- Example 6—[Revenue and Cost of Revenue in the Statement of Income Presentation—Unspecified Type of Revenue from Contracts with Customers](#)
- Example 7—[Revenue and Cost of Revenue in the Statement of Income Presentation—One Type of Revenue from Contracts with Customers](#)
- Example 8—[Revenue and Cost of Revenue in the Statement of Income Presentation—Multiple Types of Revenue from Contracts with Customers—Use of GAAP Taxonomy Members](#)
- Example 9—[Revenue and Cost of Revenue in the Statement of Income Presentation—Multiple Types of Revenue from Contracts with Customers—Use of Extension Members](#)
- Example 10—[Revenue and Cost of Revenue in the Statement of Income Presentation—Multiple Types of Revenue—Revenue from Contracts with Customers and Lease Revenue](#)
- Example 11—[Revenue and Cost of Revenue in the Statement of Income Presentation—Multiple Types of Revenue—Revenue from Contracts with Customers and Revenue Other than Topic 606 \(Including Lease Revenue\)—Combined Presentation](#)
- Example 12—[Revenue and Cost of Revenue in the Statement of Income Presentation—Multiple Types of Revenue—Revenue from Contracts with Customers and Revenue Other than Topic 606 \(Including Lease Revenue\)—Separate Presentation](#)
- Example 13a—[Revenue and Cost of Revenue in the Statement of Income Presentation—Financial Institution—Includes Subtotals in the Revenue Note Disclosure—Alternative 1](#)
- Example 13b—[Revenue and Cost of Revenue in the Statement of Income Presentation—Financial Institution—Includes Subtotals in the Revenue Note Disclosure—Alternative 2](#)
- Example 14—[Revenue and Cost of Revenue in the Statement of Income Presentation—Financial Institution—No Subtotals in the Revenue Note Disclosure with Further Disaggregation](#)

## 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.

<b>Coding</b>	<b>Standard Label</b>	<b>Element Name</b>
<b>A1</b>	<b>Segments [Axis]</b>	<b>StatementBusinessSegmentsAxis</b>
	Segments [Domain]	SegmentDomain
<b>ExM1</b>	Consumer Products Segment [Member]	ConsumerProductsSegmentMember
<b>ExM2</b>	Transportation Segment [Member]	TransportationSegmentMember
<b>ExM3</b>	Energy Segment [Member]	EnergySegmentMember
<b>ExM4</b>	Refined Product Segment [Member]	RefinedProductSegmentMember
<b>ExM5</b>	Crude Oil Segment [Member]	CrudeOilSegmentMember
<b>A2</b>	<b>Geographical [Axis]</b>	<b>StatementGeographicalAxis</b>
	Geographical [Domain]	SegmentGeographicalDomain
<b>M6</b>	North America [Member]	NorthAmericaMember
<b>M7</b>	Europe [Member]	EuropeMember
<b>M8</b>	Asia [Member]	AsiaMember
<b>A3</b>	<b>Product and Service [Axis]</b>	<b>ProductOrServiceAxis</b>
	Product and Service [Domain]	ProductsAndServicesDomain
<b>ExM9</b>	Office Supplies [Member]	OfficeSuppliesMember
<b>ExM10</b>	Appliances [Member]	AppliancesMember
<b>ExM11</b>	Clothing [Member]	ClothingMember
<b>ExM12</b>	Motorcycles [Member]	MotorcyclesMember
<b>M13</b>	Automobiles [Member]	AutomobilesMember
<b>ExM14</b>	Solar Panels [Member]	SolarPanelsMember
<b>ExM15</b>	Power Plant [Member]	PowerPlantMember
<b>M16</b>	Electricity, US Regulated [Member]	ElectricityUsRegulatedMember
<b>M17</b>	Natural Gas, US Regulated [Member]	NaturalGasUsRegulatedMember
<b>ExM18</b>	Casino and Racing [Member]	CasinoAndRacingMember
<b>M19</b>	Casino [Member]	CasinoMember
<b>M20</b>	Food and Beverage [Member]	FoodAndBeverageMember
<b>M21</b>	Occupancy [Member]	OccupancyMember
<b>ExM22</b>	Retail and Entertainment [Member]	RetailAndEntertainmentMember
<b>M23</b>	Retail [Member]	RetailMember
<b>M24</b>	Entertainment [Member]	EntertainmentMember
<b>M25</b>	Product [Member]	ProductMember
<b>M26</b>	Service [Member]	ServiceMember
<b>M27</b>	Service, Other [Member]	ServiceOtherMember
<b>ExM28</b>	Transportation, Storage, and Other Services [Member]	TransportationStorageAndOtherServicesMember
<b>ExM29</b>	Pipeline Transportation [Member]	PipelineTransportationMember
<b>ExM30</b>	Terminalling and Storage Service [Member]	TerminallingAndStorageServiceMember

(Continues)

<b>Coding</b>	<b>Standard Label</b>	<b>Element Name</b>
<b>M31</b>	Deposit Account [Member]	DepositAccountMember
<b>ExM32</b>	Account Maintenance Fees [Member]	AccountMaintenanceFeesMember
<b>ExM33</b>	Overdraft Fees [Member]	OverdraftFeesMember
<b>M34</b>	Credit and Debit Card [Member]	CreditAndDebitCardMember
<b>ExM35</b>	Trust and Investment Management Fees [Member]	TrustAndInvestmentManagementFeesMember
<b>ExM36</b>	Trust Fees [Member]	TrustFeesMember
<b>M37</b>	Investment Advisory, Management and Administrative Service [Member]	InvestmentAdvisoryManagementAndAdministrativeServiceMember
<b>ExM38</b>	Property and Casualty Brokerage Fees [Member]	PropertyAndCasualtyBrokerageFeesMember
<b>A4</b>	<b>Timing of Transfer of Good or Service [Axis]</b>	<b>TimingOfTransferOfGoodOrServiceAxis</b>
	Timing of Transfer of Good or Service [Domain]	TimingOfTransferOfGoodOrServiceDomain
<b>M39</b>	Transferred at Point in Time [Member]	TransferredAtPointInTimeMember
<b>M40</b>	Transferred over Time [Member]	TransferredOverTimeMember
<b>A5</b>	<b>Capitalized Contract Cost [Axis]</b>	<b>CapitalizedContractCostAxis</b>
	Capitalized Contract Cost [Domain]	CapitalizedContractCostDomain
<b>ExM41</b>	Sales Commission [Member]	SalesCommissionMember
<b>ExM42</b>	Migration and Testing [Member]	MigrationAndTestingMember
<b>ExM43</b>	Software [Member]	SoftwareMember
<b>A6</b>	<b>Revenue, Remaining Performance Obligation, Expected Timing of Satisfaction, Start Date [Axis]</b>	<b>RevenueRemainingPerformanceObligationExpectedTimingOfSatisfactionStartDateAxis</b>
<b>20X1-01-01</b>		
<b>20X2-01-01</b>		
<b>20X3-01-01</b>		
<b>A7</b>	<b>Consolidation Items [Axis]</b>	<b>ConsolidationItemsAxis</b>
	Consolidation Items [Domain]	ConsolidationItemsDomain
<b>M44</b>	Operating Segments [Member]	OperatingSegmentsMember
<b>M45</b>	Intersegment Eliminations [Member]	IntersegmentEliminationMember

(Continued)

- (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), while duration elements have a starting and ending date as their context (such as January 1 to 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, refer to 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.
- (7) Additional information for values reported using extensible enumerations can be found in the GAAP Taxonomy Implementation Guide, *Extensible Enumerations: A Guide for Preparers*.

## **Part I. Revenue from Contracts with Customers disclosure examples**

### **Section 1: Overview of Modeling**

This section provides an overview of the modeling for the revenue from contracts with customers. The expected variability in disclosures among filing entities for the disaggregation of revenue, types of capitalized costs, and timing of satisfaction of remaining performance obligations required a flexible modeling structure in the GAAP Taxonomy to accommodate the disclosure requirements.

In Example 1, dimensions (denoted by [Axis] in the standard label) are used to disaggregate revenue by category. The appropriate line item element for revenue is used with the dimensions to provide consistency among filers but allowing for variability in the categories that may be used to disaggregate.

In Examples 3 and 4, a typed dimension is used to provide a flexible structure for the time bands for the duration of the remaining performance obligations, specifically, for the starting date of the duration. The dimension is restricted to a specific format for its members which is a date (YYYY-MM-DD). It is intended to be applied in conjunction with line item elements to tag the fact value for the dates in which the remaining performance obligations are expected to be recognized.

This multiple date dimension represents certain facts reported as part of the current context and also has relevant information that links those facts to other time periods. In other words, multiple date dimension-members represent the date attribute that is reported for certain facts but is different from the contextual date or reporting date.

In Example 5, a dimension is used to disaggregate the capitalized costs for obtaining or fulfilling contracts with customers by category of asset. The line item element provides consistency between filers with the dimension allowing for the variability in the categorization.



## Section 2: Examples of Modeling

This section includes examples of modeling for the revenue from contracts with customers.

### Example 1—Disclosure of Disaggregated Revenue

This Example illustrates the modeling for disclosure of disaggregated revenue from contracts with customers by primary geographical market, major product line, and timing of revenue recognition.

Year Ended December 31, 20X0		A1:ExM1 Consumer Products	A1:ExM2 Transportation	A1:ExM3 Energy	Total
<b>Primary geographical markets</b>					
North America	L1, A2:M6	\$ 990	\$ 2,250	\$ 5,250	\$ 8,490
Europe	L1, A2:M7	300	750	1,000	2,050
Asia	L1, A2:M8	700	260	—	960
Total revenue	L1	\$ 1,990	\$ 3,260	\$ 6,250	\$ 11,500
<b>Major goods/service lines</b>					
Office supplies	L1, A3:ExM9	\$ 600	\$ —	\$ —	600
Appliances	L1, A3:ExM10	990	—	—	990
Clothing	L1, A3:ExM11	400	—	—	400
Motorecycles	L1, A3:ExM12	—	500	—	500
Automobiles	L1, A3:M13	—	2,760	—	2,760
Solar panels	L1, A3:ExM14	—	—	1,000	1,000
Power plant	L1, A3:ExM15	—	—	5,250	5,250
Total revenue	L1	\$ 1,990	\$ 3,260	\$ 6,250	\$ 11,500
<b>Timing of revenue recognition</b>					
Goods transferred at a point in time	L1, A4:M39	\$ 1,990	\$ 3,260	\$ 1,000	\$ 6,250
Services transferred over time	L1, A4:M40	—	—	5,250	5,250
Total revenue	L1	\$ 1,990	\$ 3,260	\$ 6,250	\$ 11,500

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>
<b>A1</b>	Segments [Axis]		Duration	StatementBusinessSegmentsAxis
	Segments [Domain]		Duration	SegmentDomain
<b>ExM1</b>	Consumer Products Segment [Member]		Duration	ConsumerProductsSegmentMember
<b>ExM2</b>	Transportation Segment [Member]		Duration	TransportationSegmentMember
<b>ExM3</b>	Energy Segment [Member]		Duration	EnergySegmentMember
<b>A2</b>	Geographical [Axis]		Duration	StatementGeographicalAxis
	Geographical [Domain]		Duration	SegmentGeographicalDomain
<b>M6</b>	North America [Member]		Duration	NorthAmericaMember
<b>M7</b>	Europe [Member]		Duration	EuropeMember
<b>M8</b>	Asia [Member]		Duration	AsiaMember
<b>A3</b>	Product and Service [Axis]		Duration	ProductOrServiceAxis
	Product and Service [Domain]		Duration	ProductsAndServicesDomain
<b>ExM9</b>	Office Supplies [Member]		Duration	OfficeSuppliesMember
<b>ExM10</b>	Appliances [Member]		Duration	AppliancesMember
<b>ExM11</b>	Clothing [Member]		Duration	ClothingMember
<b>ExM12</b>	Motorcycles [Member]		Duration	MotorcyclesMember
<b>M13</b>	Automobiles [Member]		Duration	AutomobilesMember
<b>ExM14</b>	Solar Panels [Member]		Duration	SolarPanelsMember
<b>ExM15</b>	Power Plant [Member]		Duration	PowerPlantMember
<b>A4</b>	Timing of Transfer of Good or Service [Axis]		Duration	TimingOfTransferOfGoodOrServiceAxis
	Timing of Transfer of Good or Service [Domain]		Duration	TimingOfTransferOfGoodOrServiceDomain
<b>M39</b>	Transferred at Point in Time [Member]		Duration	TransferredAtPointInTimeMember
<b>M40</b>	Transferred over Time [Member]		Duration	TransferredOverTimeMember
<b>L1</b>	Revenue from Contract with Customer, Excluding Assessed Tax	Credit	Duration	RevenueFromContractWithCustomerExcludingAssessedTax

**Figure 1.2**

The XBRL report views created using the modeling structure are provided here:

			<b>L1</b>
Standard Label	Segments [Axis] <b>A1</b>	Geographical [Axis] <b>A2</b>	Revenue from Contract with Customer, Excluding Assessed Tax
Preferred Label			Total revenue
Consumer Products Segment [Member] <b>ExM1</b>		North America [Member] <b>M6</b>	990
		Europe [Member] <b>M7</b>	300
		Asia [Member] <b>M8</b>	700
			1990
Transportation Segment [Member] <b>ExM2</b>		North America [Member] <b>M6</b>	2250
		Europe [Member] <b>M7</b>	750
		Asia [Member] <b>M8</b>	260
			3260
Energy Segment [Member] <b>ExM3</b>		North America [Member] <b>M6</b>	5250
		Europe [Member] <b>M7</b>	1000
		Asia [Member] <b>M8</b>	0
			6250
		North America [Member] <b>M6</b>	8490
		Europe [Member] <b>M7</b>	2050
		Asia [Member] <b>M8</b>	960
<b>Report-wide Value</b>			<b>11500</b>

**Figure 1.3a**

Standard Label	Product and Service [Axis] A3	Segments [Axis] A1	Revenue from Contract with Customer, Excluding Assessed Tax
Preferred Label			Total revenue
Office Supplies [Member] ExM9	Consumer Products Segment [Member] ExM1		600
	Transportation Segment [Member] ExM2		0
	Energy Segment [Member] ExM3		0
			600
Appliances [Member] ExM10	Consumer Products Segment [Member] ExM1		990
	Transportation Segment [Member] ExM2		0
	Energy Segment [Member] ExM3		0
			990
Clothing [Member] ExM11	Consumer Products Segment [Member] ExM1		400
	Transportation Segment [Member] ExM2		0
	Energy Segment [Member] ExM3		0
			400
Motorcycles [Member] ExM12	Consumer Products Segment [Member] ExM1		0
	Transportation Segment [Member] ExM2		500
	Energy Segment [Member] ExM3		0
			500
Automobiles [Member] M13	Consumer Products Segment [Member] ExM1		0
	Transportation Segment [Member] ExM2		2760
	Energy Segment [Member] ExM3		0
			2760
Solar Panels [Member] ExM14	Consumer Products Segment [Member] ExM1		0
	Transportation Segment [Member] ExM2		0
	Energy Segment [Member] ExM3		1000
			1000
Power Plant [Member] ExM15	Consumer Products Segment [Member] ExM1		0
	Transportation Segment [Member] ExM2		0
	Energy Segment [Member] ExM3		5250
			5250

Figure 1.3b (Continues)

		<b>L1</b>	
Standard Label	Product and Service [Axis] <b>A3</b>	Segments [Axis] <b>A1</b>	Revenue from Contract with Customer, Excluding Assessed Tax
Preferred Label			Total revenue
		Consumer Products Segment [Member] <b>ExM1</b>	1990
		Transportation Segment [Member] <b>ExM2</b>	3260
		Energy Segment [Member] <b>ExM3</b>	6250
	<b>Report-wide Value</b>		11500

**Figure 1.3b (Continued)**

Standard Label	Timing of Transfer of Good or Service [Axis] A4	Segments [Axis] A1	Revenue from Contract with Customer, Excluding Assessed Tax
Preferred Label			<b>Total revenue</b>
Transferred at Point in Time [Member] M39		Consumer Products Segment [Member] ExM1	1990
		Transportation Segment [Member] ExM2	3260
		Energy Segment [Member] ExM3	1000
			6250
Transferred over Time [Member] M40		Consumer Products Segment [Member] ExM1	0
		Transportation Segment [Member] ExM2	0
		Energy Segment [Member] ExM3	5250
			5250
		Consumer Products Segment [Member] ExM1	1990
		Transportation Segment [Member] ExM2	3260
		Energy Segment [Member] ExM3	6250
Report-wide Value			11500

Figure 1.3c

## Notes:

- “Revenue from Contract with Customer, Excluding Assessed Tax” (**L1**) is used to tag the fact value for the revenue recognized from satisfaction of performance obligations, excluding tax collected from customers. Alternatively, “Revenue from Contract with Customer, Including Assessed Tax” (**L15**) element may be used, if applicable.
- “Consumer Products Segment [Member]” (**ExM1**), “Transportation Segment [Member]” (**ExM2**), and “Energy Segment [Member]” (**ExM3**) are created and located under “Segments [Axis]” (**A1**) to provide the company-specific names of the segments.
- “Office Supplies [Member]” (**ExM9**), “Appliances [Member]” (**ExM10**), “Clothing [Member]” (**ExM11**), “Motorcycles [Member]” (**ExM12**), “Solar Panels [Member]” (**ExM14**), and “Power Plant [Member]” (**ExM15**) are created and located together with “Automobiles [Member]” (**M13**) under “Product and Service [Axis]” (**A3**) to provide the names of the company's products and services.
- The XBRL report view has the primary line item elements in the column headings, and the member elements are the row headings due to size constraints.

## Example 2—Disclosure of Contract Asset and Liability

This Example illustrates the modeling for the disclosure of the contract asset and liability related to revenue recognized in the reporting period that was included in the contract liability balance at the beginning of the period.

	<b>20X0</b>	
Receivable	<b>L2</b>	\$ 560
Contract asset	<b>L3</b>	\$ 1,500
Contract liability	<b>L4</b>	\$ (200)
Revenue recognized in the period from:		
Amounts included in contract liability at the beginning of the period	<b>L5</b>	\$ 650

**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>
<b>L2</b>	Contract with Customer, Receivable, after Allowance for Credit Loss	Debit	Instant	ContractWithCustomerReceivableAfterAllowanceForCreditLoss
<b>L3</b>	Contract with Customer, Asset, after Allowance for Credit Loss	Debit	Instant	ContractWithCustomerAssetNet
<b>L4</b>	Contract with Customer, Liability	Credit	Instant	ContractWithCustomerLiability
<b>L5</b>	Contract with Customer, Liability, Revenue Recognized	Credit	Duration	ContractWithCustomerLiabilityRevenueRecognized

**Figure 2.2**

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

	<b>Standard Label</b>	<b>Preferred Label</b>	<b>Report-wide Value</b>
<b>L2</b>	<b>Contract with Customer, Receivable, after Allowance for Credit Loss</b>	<b>Receivable</b>	560
<b>L3</b>	<b>Contract with Customer, Asset, after Allowance for Credit Loss</b>	<b>Contract asset</b>	1500
<b>L4</b>	<b>Contract with Customer, Liability</b>	<b>Contract liability</b>	200
<b>L5</b>	<b>Contract with Customer, Liability, Revenue Recognized</b>	<b>Amounts included in contract liability at the beginning of the period</b>	650

**Figure 2.3**

## Notes:

- Assets and liabilities are reported on an unclassified basis, and, therefore, line item elements selected are unclassified assets and liabilities elements. Alternatively, if assets and liabilities are reported on a classified basis, “Contract with Customer, Receivable, after Allowance for Credit Loss, Current,” “Contract with Customer, Receivable, after Allowance for Credit Loss, Noncurrent,” “Contract with Customer, Asset, after Allowance for Credit Loss, Current,” “Contract with Customer, Asset, after Allowance for Credit Loss, Noncurrent,” “Contract with Customer, Liability, Current,” or “Contract with Customer, Liability, Noncurrent” elements may be used.
- “Contract with Customer, Liability, Revenue Recognized” (**L5**) is used to tag the fact value for revenue recognized in the reporting period when it was previously included in the contract liability balance at the beginning of the period. It has a duration date context and is shown in the same column in Figure 2.3 as other line items for illustrative purposes only.
- “Contract with Customer, Asset, after Allowance for Credit Loss” (**L3**) is used to tag the fact value for contract asset balance after allowance for credit loss.
- “Contract with Customer, Liability” (**L4**) is used to tag the fact value for contract liability balance.
- “Contract with Customer, Receivable, after Allowance for Credit Loss” (**L2**) is used to tag the fact value for receivable balance after allowance for credit loss.
- Line items “Contract with Customer, Asset, after Allowance for Credit Loss” (**L3**), “Contract with Customer, Liability” (**L4**), and “Contract with Customer, Receivable, after Allowance for Credit Loss” (**L2**) have instant date contexts and “Contract with Customer, Liability, Revenue Recognized” (**L5**) has a duration date context.

**Example 3—Disclosure of Transaction Price Allocated to the Remaining Performance Obligations—Defined End Point**

This Example illustrates the modeling for the disclosure of transaction price allocated to the remaining performance obligations with a defined end point. Company A discloses the amount of the transaction price that has not yet been recognized as revenue using time bands to disclose when revenue is expected to be recognized.

	<b>A6:20X1-01-01</b>	<b>A6:20X2-01-01</b>	
	<b>20X1</b> <sup>(1)</sup>	<b>20X2</b> <sup>(1)</sup>	<b>Total</b>
Revenue expected to be recognized as of December 31, 20X0	<b>L6</b> \$ 4,800	\$ 2,400	\$ 7,200

<sup>(1)</sup> L7 is used to tag the duration of the time band (P1Y)

**Figure 3.1**

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

	<b>Standard Label</b>	<b>Balance Type</b>	<b>Period Type</b>	<b>Element Name</b>
<b>A6</b>	Revenue, Remaining Performance Obligation, Expected Timing of Satisfaction, Start Date [Axis]		Duration	RevenueRemainingPerformanceObligationExpectedTimingOfSatisfactionStartDateAxis
<b>20X1-01-01<sup>(1)</sup></b>				
<b>20X2-01-01<sup>(1)</sup></b>				
<b>L6</b>	Revenue, Remaining Performance Obligation, Amount	Credit	Instant	RevenueRemainingPerformanceObligation
<b>L7</b>	Revenue, Remaining Performance Obligation, Expected Timing of Satisfaction, Period		Instant	RevenueRemainingPerformanceObligationExpectedTimingOfSatisfactionPeriod1

<sup>(1)</sup> See notes for explanation of multiple date dimension values in a YYYY-MM-DD format (for example, 20X1-01-01 and 20X2-01-01).

**Figure 3.2**

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

	<b>Standard Label</b>	<b>Preferred Label</b>			<b>Report-wide Value</b>
	<b>Revenue, Remaining Performance Obligation, Expected Timing of Satisfaction, Start Date [Axis]</b>				
	<b>A6</b>		<b>20X1-01-01</b>	<b>20X2-01-01</b>	
<b>L7</b>	<b>Revenue, Remaining Performance Obligation, Expected Timing of Satisfaction, Period</b>		P1Y	P1Y	
<b>L6</b>	<b>Revenue, Remaining Performance Obligation, Amount</b>	<b>Revenue expected to be recognized</b>	4800	2400	7200

**Figure 3.3**

## Notes:

- The modeling for this example uses a multiple date dimension with a date data type in a YYYY-MM-DD format; therefore, the dimension-members are restricted to date values only (20X1-01-01, 20X2-01-01, and so on). A multiple date dimension represents certain facts that are reported as part of the current context and also has relevant information that links those facts to other time periods. Multiple date dimension-members represent the date attribute that is reported for certain facts but is different from the contextual date or reporting date. The dimensions are classified as Multiple Date in the *Dimension Uses Style Guide*. See the *Dimension Uses Style Guide* for additional information.
- “Revenue, Remaining Performance Obligation, Expected Timing of Satisfaction, Start Date [Axis]” (A6) is the multiple date dimension that is used in conjunction with line item elements to tag the fact value for the dates in which the remaining performance obligations are expected to be recognized. It is achieved by adding multiple date dimension-members with dates entered in a YYYY-MM-DD format. For example, fact value \$4,800 is tagged with an appropriate line item and multiple date dimension-member (20X1-01-01) created under “Revenue, Remaining Performance Obligation, Expected Timing of Satisfaction, Start Date [Axis]” (A6). (20X1-01-01) and (20X2-01-01) multiple date dimension-members only appear in the instance document and are not be included in the extension taxonomy.
- “Revenue, Remaining Performance Obligation, Expected Timing of Satisfaction, Period” (L7) is used to indicate the period when the remaining performance obligations are expected to be recognized. The period is entered in a PnYnMnDTnHnMnS format. The period in conjunction with the starting date from the “Revenue, Remaining Performance Obligation, Expected Timing of Satisfaction, Start Date [Axis]” (A6) convey the time band information.
- “Revenue, Remaining Performance Obligation, Amount” (L6) is used with “Revenue, Remaining Performance Obligation, Expected Timing of Satisfaction, Start Date [Axis]” (A6) domain-members to tag the fact value for the transaction price that was allocated to performance obligations that have not been recognized as revenue.
- The multiple date dimension does not allow for a default, therefore, the value for “Revenue, Remaining Performance Obligation, Amount” (L6) of \$7,200 (a report-wide value) will not appear together with the values of \$4,800 and \$2,400 but in a separate

relationship group as a default value. The values are shown together in Figure 3.3 for illustrative purposes only.

**Example 4—Disclosure of Transaction Price Allocated to the Remaining Performance Obligations—Undefined End Point**

This Example illustrates the modeling for the disclosure of transaction price allocated to the remaining performance obligations with an undefined end point. Company B discloses the amount of the transaction price that has not yet been recognized as revenue using time bands to disclose when revenue is expected to be recognized.

<b>As of December 31, 20X0</b>		<b>L6 Remaining Performance Obligations</b>	
20X1 <sup>(i)</sup>	<b>A6:20X1-01-01</b>	\$	2,100
20X2 <sup>(i)</sup>	<b>A6:20X2-01-01</b>		4,500
Thereafter <sup>(i)</sup>	<b>A6:20X3-01-01</b>		3,700
Total		\$	10,300

<sup>(i)</sup> L7 is used to tag the duration of the time band (P1Y for “20X1” and “20X2” and nil for “Thereafter”)

**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>
<b>A6</b>	Revenue, Remaining Performance Obligation, Expected Timing of Satisfaction, Start Date [Axis]		Duration	RevenueRemainingPerformanceObligationExpectedTimingOfSatisfactionStartDateAxis
<b>20X1-01-01<sup>(1)</sup></b>				
<b>20X2-01-01<sup>(1)</sup></b>				
<b>20X3-01-01<sup>(1)</sup></b>				
<b>L6</b>	Revenue, Remaining Performance Obligation, Amount	Credit	Instant	RevenueRemainingPerformanceObligation
<b>L7</b>	Revenue, Remaining Performance Obligation, Expected Timing of Satisfaction, Period		Instant	RevenueRemainingPerformanceObligationExpectedTimingOfSatisfactionPeriod1

<sup>(1)</sup> See notes for explanation of multiple date dimension values in a YYYY-MM-DD format (for example, 20X1-01-01 and 20X2-01-01).

**Figure 4.2**

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

	<u>Standard Label</u>	<u>Preferred Label</u>				<u>Report-wide Value</u>
	<b>Revenue, Remaining Performance Obligation, Expected Timing of Satisfaction, Start Date [Axis]</b>					
	<b>A6</b>		<b>20X1-01-01</b>	<b>20X2-01-01</b>	<b>20X3-01-01</b>	
<b>L7</b>	<b>Revenue, Remaining Performance Obligation, Expected Timing of Satisfaction, Period</b>		P1Y	P1Y	nil	
<b>L6</b>	<b>Revenue, Remaining Performance Obligation, Amount</b>	<b>Remaining Performance Obligations</b>	2100	4500	3700	10300

**Figure 4.3**



## Notes:

- The modeling for this example uses a multiple date dimension with a date data type in a YYYY-MM-DD format; therefore, the dimension-members are restricted to date values only (20X1-01-01, 20X2-01-01, and so on). A multiple date dimension represents certain facts that are reported as part of the current context and also has relevant information that links those facts to other time periods. Multiple date dimension-members represent the date attribute that is reported for certain facts but is different from the contextual date or reporting date. The dimensions are classified as Multiple Date in the *Dimension Uses Style Guide*. See the *Dimension Uses Style Guide* for additional information.
- “Revenue, Remaining Performance Obligation, Expected Timing of Satisfaction, Start Date [Axis]” (A6) is the multiple date dimension that is used in conjunction with line item elements to tag the fact value for the dates in which the remaining performance obligations are expected to be recognized. It is achieved by adding multiple date dimension-members with dates entered in a YYYY-MM-DD format. For example, fact value \$2,100 is tagged with an appropriate line item and multiple date dimension-member (20X1-01-01) created under “Revenue, Remaining Performance Obligation, Expected Timing of Satisfaction, Start Date [Axis]” (A6). (20X1-01-01), (20X2-01-01), and (20X3-01-01) multiple date dimension-members only appear in the instance document and are not included in the extension taxonomy.
- “Revenue, Remaining Performance Obligation, Expected Timing of Satisfaction, Period” (L7) is used to indicate the period when the remaining performance obligations are expected to be recognized. The period is entered in a PnYnMnDTnHnMnS format. The period in conjunction with the starting date from the “Revenue, Remaining Performance Obligation, Expected Timing of Satisfaction, Start Date [Axis]” (A6) convey the time band information. However, if one of the time bands has an undefined end point (for example, “Thereafter”), “Revenue, Remaining Performance Obligation, Expected Timing of Satisfaction, Period” (L7) should be used for such time band with the value of “nil” for the expected timing of remaining performance obligations.
- “Revenue, Remaining Performance Obligation, Amount” (L6) is used with “Revenue, Remaining Performance Obligation, Expected Timing of Satisfaction, Start Date [Axis]” (A6) domain-members to tag the fact value for the transaction price that was allocated to performance obligations that have not been recognized as revenue.

- The multiple date dimension does not allow for a default, therefore, the value for “Revenue, Remaining Performance Obligation, Amount” (**L6**) of \$10,300 (a report-wide value) will not appear together with the values of \$2,100, \$4,500, and \$3,700 but in a separate relationship group. The values are shown together in Figure 3b.3 for illustrative purposes only.

### Example 5—Disclosure of Costs Incurred to Obtain or Fulfill a Contract

This Example illustrates the modeling for the disclosure of capitalized costs incurred to obtain or fulfill a contract.

<u>Year Ended December 31, 20X0</u>	<b>A5:ExM41</b>	<b>A5:ExM42</b>	<b>A5:ExM43</b>	<b>Total</b>
	<b>Commission to sales employees</b>	<b>Migration and testing of data platform</b>	<b>Software</b>	
Gross total costs incurred	<b>L8</b> \$ 10,000	\$ 100,000	\$ 90,000	\$ 200,000
Accumulated amortization	<b>L9</b> (2,000)	(20,000)	(18,000)	(40,000)
Net total costs incurred	<b>L10</b> \$ 8,000	\$ 80,000	\$ 72,000	\$ 160,000

Figure 5.1

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>
<b>A5</b>	Capitalized Contract Cost [Axis]		Duration	CapitalizedContractCostAxis
	Capitalized Contract Cost [Domain]		Duration	CapitalizedContractCostDomain
<b>ExM41</b>	Sales Commission [Member]		Duration	SalesCommissionMember
<b>ExM42</b>	Migration and Testing [Member]		Duration	MigrationAndTestingMember
<b>ExM43</b>	Software [Member]		Duration	SoftwareMember
<b>L8</b>	Capitalized Contract Cost, Gross	Debit	Instant	CapitalizedContractCostGross
<b>L9</b>	Capitalized Contract Cost, Accumulated Amortization	Credit	Instant	CapitalizedContractCostAccumulatedAmortization
<b>L10</b>	Capitalized Contract Cost, Net	Debit	Instant	CapitalizedContractCostNet

**Figure 5.2**

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

	<u>Standard Label</u>	<u>Preferred Label</u>	<u>Sales Commission [Member]</u>	<u>Migration and Testing [Member]</u>	<u>Software [Member]</u>	<u>Report-wide Value</u>
	<b>Capitalized Contract Cost [Axis]</b> <b>A5</b>		<b>ExM41</b>	<b>ExM42</b>	<b>ExM43</b>	
<b>L8</b>	<b>Capitalized Contract Cost, Gross</b>	<b>Gross total costs incurred, capitalized contract costs</b>	10000	100000	90000	200000
<b>L9</b>	<b>Capitalized Contract Cost, Accumulated Amortization</b>	<b>Accumulated amortization, capitalized contract costs</b>	2000	20000	18000	40000
<b>L10</b>	<b>Capitalized Contract Cost, Net</b>	<b>Net total costs incurred, capitalized contract costs</b>	8000	80000	72000	160000

**Figure 5.3**

**Notes:**

- “Sales Commission [Member]” (**ExM41**), “Migration and Testing [Member]” (**ExM42**), and “Software [Member]” (**ExM43**) are created and located under “Capitalized Contract Cost [Axis]” (**A5**) to provide the types of costs capitalized in obtaining or fulfilling a contract.

## Part II. Statement of Income presentation

### Section 1: Overview of Modeling

This section provides an overview of the modeling for the revenue from contracts with customers.

Section 2 of this Guide is included to explain the dimensional modeling for revenue and cost of revenue within the Statement of Income.

Line item element, “Revenue from Contract with Customer, Including Assessed Tax” (**L15**), is located in the Statement of Income as well as revenue line items that are out of scope under the *FASB Accounting Standards Codification*<sup>®</sup> Topic 606, such as, revenue from leases and insurance. In order to provide further disaggregation of revenue by the type of products or services, “Product and Service [Axis]” (**A3**) was added to the structure. The axis and its children are intended to be used in conjunction with the line items to specify the type of revenue presented on the Statement of Income.

Similar changes were made to the cost of revenue elements and they also are intended to be used with “Product and Service [Axis]” (**A3**) to identify which type of products or services that the cost of revenue elements relate to, if needed.

An extensible enumeration data type element was introduced for both revenue and cost of revenue line item elements. The extensible enumeration element is used to convey additional information about the revenue and cost of revenue values presented that are not disaggregated by type of products or services in the Statement of Income. Either “Product and Service [Axis]” (**A3**) or extensible enumeration elements (“Revenue from Contract with Customer, Product and Service [Extensible Enumeration]” (**XL1**) and “Cost, Product and Service [Extensible Enumeration]” (**XL2**)) are intended to be used to identify the type of products or services for revenue and cost of revenue. The extensible enumeration element should be used when only one type of revenue or cost of revenue is presented on the Statement of Income and no further disaggregation is necessary. The value of the extensible enumeration is the member representing the specific type of product or service. “Product and Service [Axis]” (**A3**) and its members are used when revenue and cost of revenue line items are broken into more than one type of product or service.

Example 11 illustrates the use of “Revenue Not from Contract with Customer” (**L24**) element. The element is included in the GAAP Taxonomy to accommodate filers who choose to disclose all the revenue recognized under guidance other than the *FASB Accounting Standards*

*Codification*<sup>®</sup> Topic 606 separately from revenue under the *FASB Accounting Standards Codification*<sup>®</sup> Topic 606 and as one line item, mostly, in the note disclosure.

Example 12 illustrates the use of another element, “Revenue Not from Contract with Customer, Other” (L27). The element is included in the GAAP Taxonomy to accommodate filers who choose to disclose all the revenue recognized under guidance other than the *FASB Accounting Standards Codification*<sup>®</sup> Topic 606 separately from revenue under the *FASB Accounting Standards Codification*<sup>®</sup> Topic 606 and as several line items. “Revenue Not from Contract with Customer, Other” (L27) is used when revenue recognized under guidance other than *FASB Accounting Standards Codification*<sup>®</sup> Topic 606 is presented as two or more separate line items, for example, lease revenue, revenue from derivatives, other non-ASC 606 revenue, etc. “Revenue Not from Contract with Customer” (L24) element from Example 11 cannot be used because its usage communicates that the tagged fact value represents all the revenue recognized under guidance other than the *FASB Accounting Standards Codification*<sup>®</sup> Topic 606 which is not correct. In this example, there are two line items in the note disclosure that represent revenue recognized under guidance other than the *FASB Accounting Standards Codification*<sup>®</sup> Topic 606: lease revenue and other revenue. Lease revenue is tagged with “Lease Income” (L28) and other revenue is tagged with “Revenue Not from Contract with Customer, Other” (L27). If both lease revenue and other revenue were presented as one line item, then the element from Example 11, “Revenue Not from Contract with Customer” (L24), would be used.

Examples 13a, 13b, and 14 illustrate the use of “Revenue Not from Contract with Customer, Excluding Interest Income” (L29) element.

## Section 2: Examples of Modeling

This section includes examples of modeling for the statement of income presentation.

### Example 6—Revenue and Cost of Revenue in the Statement of Income Presentation —Unspecified Type of Revenue from Contracts with Customers

This Example illustrates the modeling for the revenue and cost of revenue in the Statement of Income when the type of revenue from contracts with customers is not specified.

<b>Company C</b>	
<b>Statement of Income</b>	
<b>Year Ended December 31,</b>	<b>20X0</b>
Revenue	<b>L1</b> \$ 789
Cost of sales	<b>L11</b> 240
<b>Gross profit</b>	<b>L12</b> \$ <u>549</u>

Figure 6.1



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>
<b>L1</b>	Revenue from Contract with Customer, Excluding Assessed Tax	Credit	Duration	RevenueFromContractWithCustomerExcludingAssessedTax
<b>L11</b>	Cost of Goods and Services Sold	Debit	Duration	CostOfGoodsAndServicesSold
<b>L12</b>	Gross Profit	Credit	Duration	GrossProfit

**Figure 6.2**

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

	<u>Standard Label</u>	<u>Preferred Label</u>	<u>Report-wide Value</u>
<b>L1</b>	<b>Revenue from Contract with Customer, Excluding Assessed Tax</b>	<b>Revenue</b>	789
<b>L11</b>	<b>Cost of Goods and Services Sold</b>	<b>Cost of sales</b>	240
<b>L12</b>	<b>Gross Profit</b>	<b>Gross profit</b>	549

**Figure 6.3**

**Notes:**

- “Revenue from Contract with Customer, Excluding Assessed Tax” (L1) is used to tag the fact value for the revenue recognized from satisfaction of performance obligations, excluding tax collected from customers. Alternatively, “Revenue from Contract with Customer, Including Assessed Tax” (L15) element may be used, if applicable.
- “Cost of Goods and Services Sold” (L11) is used to tag the fact value for the costs related to sales.
- “Gross Profit” (L12) is used to tag the fact value for the difference between revenue and cost of revenue.

**Example 7—Revenue and Cost of Revenue in the Statement of Income Presentation  
—One Type of Revenue from Contracts with Customers**

This Example illustrates the modeling for the revenue and cost of revenue in the Statement of Income when one type of revenue from contracts with customers is disclosed.

<b>Company D</b>	
<b>Statement of Income</b>	
<b>Year Ended December 31,</b>	<b>20X0</b>
<b>Revenue</b>	
Products	<b>L1, XL1</b> \$ 1,650
<b>Cost of goods sold</b>	
Products	<b>L11, XL2</b> 923
<b>Gross profit</b>	<b>L12</b> \$ <u>727</u>

**Figure 7.1**

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>
<b>L1</b>	Revenue from Contract with Customer, Excluding Assessed Tax	Credit	Duration	RevenueFromContractWithCustomerExcludingAssessedTax
<b>L11</b>	Cost of Goods and Services Sold	Debit	Duration	CostOfGoodsAndServicesSold
<b>L12</b>	Gross Profit	Credit	Duration	GrossProfit
<b>XL1</b>	Revenue from Contract with Customer, Product and Service [Extensible Enumeration]		Duration	RevenueFromContractWithCustomerProductAndServiceExtensibleList
<b>XL2</b>	Cost, Product and Service [Extensible Enumeration]		Duration	TypeOfCostGoodOrServiceExtensibleList

**Figure 7.2**

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

	<u>Standard Label</u>	<u>Preferred Label</u>	<u>Report-wide Value</u>
<b>L1</b>	<b>Revenue from Contract with Customer, Excluding Assessed Tax</b>	<b>Revenue</b>	1650
<b>XL1</b>	<b>Revenue from Contract with Customer, Product and Service [Extensible Enumeration]</b>		<a href="http://fasb.org/us-gaap/20X0#ProductMember">http://fasb.org/us-gaap/20X0#ProductMember</a>
<b>L11</b>	<b>Cost of Goods and Services Sold</b>	<b>Cost of goods sold</b>	923
<b>XL2</b>	<b>Cost, Product and Service [Extensible Enumeration]</b>		<a href="http://fasb.org/us-gaap/20X0#ProductMember">http://fasb.org/us-gaap/20X0#ProductMember</a>
<b>L12</b>	<b>Gross Profit</b>	<b>Gross profit</b>	727

**Figure 7.3**

**Notes:**

- “Revenue from Contract with Customer, Excluding Assessed Tax” (**L1**) is used to tag the fact value for the revenue recognized from satisfaction of performance obligations, excluding tax collected from customers. Alternatively, “Revenue from Contract with Customer, Including Assessed Tax” (**L15**) element may be used, if applicable.
- “Cost of Goods and Services Sold” (**L11**) is used to tag the fact value for the costs related to the sale of products.
- An extensible enumeration data type element is used to convey additional information about the revenue and cost of revenue values presented that are not subject to disaggregation by type of products or services in the Statement of Income. “Revenue from Contract with Customer, Product and Service [Extensible Enumeration]” (**XL1**) is used to tag the fact value about the type of revenue presented in the Statement of Income: revenue from sale of products. “Cost, Product and Service [Extensible Enumeration]” (**XL2**) is used to tag the fact value about the type of cost of goods sold presented in the Statement of Income, specifically, cost from sale of products. The value of the extensible enumeration is the member representing the specific type of product or service.
- “Gross Profit” (**L12**) is used to tag the fact value for the difference between revenue and cost of goods sold.

**Example 8—Revenue and Cost of Revenue in the Statement of Income Presentation  
—Multiple Types of Revenue from Contracts with Customers—Use of GAAP  
Taxonomy Members**

This Example illustrates the modeling for the revenue and cost of revenue in the Statement of Income when multiple types of revenue from contracts with customers are disclosed. The information about the types of revenue is conveyed dimensionally using GAAP Taxonomy member elements.

<b>Company E</b>			
<b>Statement of Income</b>			
<b>Year Ended December 31,</b>			<b>20X0</b>
<b>Revenue</b>			
Electric	<b>L1, A3:M16</b>	\$	550
Natural gas	<b>L1, A3:M17</b>		489
<b>Total revenue</b>	<b>L1</b>		1,039
<b>Cost of goods sold</b>			
Cost of electricity	<b>L13, A3:M16</b>		387
Cost of natural gas	<b>L13, A3:M17</b>		246
Depreciation and amortization	<b>L14</b>		198
<b>Total cost of goods sold</b>	<b>L11</b>		831
<b>Gross profit</b>	<b>L12</b>	\$	<u>208</u>

**Figure 8.1**

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>
<b>A3</b>	Product and Service [Axis]		Duration	ProductOrServiceAxis
	Product and Service [Domain]		Duration	ProductsAndServicesDomain
<b>M16</b>	Electricity, US Regulated [Member]		Duration	ElectricityUsRegulatedMember
<b>M17</b>	Natural Gas, US Regulated [Member]		Duration	NaturalGasUsRegulatedMember
<b>L1</b>	Revenue from Contract with Customer, Excluding Assessed Tax	Credit	Duration	RevenueFromContractWithCustomerExcludingAssessedTax
<b>L11</b>	Cost of Goods and Services Sold	Debit	Duration	CostOfGoodsAndServicesSold
<b>L12</b>	Gross Profit	Credit	Duration	GrossProfit
<b>L13</b>	Cost, Direct Material	Debit	Duration	CostDirectMaterial
<b>L14</b>	Cost, Depreciation and Amortization	Debit	Duration	CostOfGoodsAndServicesSoldDepreciationAndAmortization

**Figure 8.2**

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

	Standard Label	Preferred Label	Electricity, US Regulated [Member]	Natural Gas, US Regulated [Member]	Report-wide Value
	A3		M16	M17	
L1	Revenue from Contract with Customer, Excluding Assessed Tax	Revenue	550	489	1039
L13	Cost, Direct Material	Cost of electricity and natural gas	387	246	
L14	Cost, Depreciation and Amortization	Depreciation and amortization			198
L11	Cost of Goods and Services Sold	Total cost of goods sold			831
L12	Gross Profit	Gross profit			208

Figure 8.3



**Notes:**

- “Revenue from Contract with Customer, Excluding Assessed Tax” (L1) is used to tag the fact value for the revenue recognized from satisfaction of performance obligations, excluding tax collected from customers. Alternatively, “Revenue from Contract with Customer, Including Assessed Tax” (L15) element may be used, if applicable.
- “Cost, Direct Material” (L13) is used to tag the fact value for the costs related to revenue-generating activities: sale of electricity and natural gas.
- “Electricity, US Regulated [Member]” (M16) and “Natural Gas, US Regulated [Member]” (M17) are located under “Product and Service [Axis]” (A3) to provide the types of the company's products and services. An extensible enumeration element is not used in this example since revenue and cost of revenue are further disaggregated into various types of revenue and cost of revenue.
- “Cost, Depreciation and Amortization” (L14) is used to tag the fact value for depreciation and amortization costs incurred by the company.
- “Cost of Goods and Services Sold” (L11) is used to tag the fact value for the total costs related to revenue-generating activities and depreciation and amortization costs.
- “Gross Profit” (L12) is used to tag the fact value for the difference between revenue and cost of goods sold.

**Example 9—Revenue and Cost of Revenue in the Statement of Income Presentation  
—Multiple Types of Revenue from Contracts with Customers—Use of Extension  
Members**

This Example illustrates the modeling for the revenue and cost of revenue in the Statement of Income when multiple types of revenue from contracts with customers are disclosed. The information about the types of revenue is conveyed dimensionally using both GAAP Taxonomy and extension member elements.

<b>Company F Statement of Income</b>		
<b>Year Ended December 31,</b>		<b>20X0</b>
<b>Revenue</b>		
Casino and racing	<b>L1, A3:ExM18</b>	\$ 579
Food and beverage	<b>L1, A3:M20</b>	256
Room	<b>L1, A3:M21</b>	148
Retail and entertainment	<b>L1, A3:ExM22</b>	78
<b>Total revenue</b>	<b>L1</b>	1,061
<b>Cost of goods and services sold</b>		
Casino and racing	<b>L11, A3:ExM18</b>	240
Food and beverage	<b>L11, A3:M20</b>	127
Room	<b>L11, A3:M21</b>	87
Retail and entertainment	<b>L11, A3:ExM22</b>	24
<b>Total cost of goods and services sold</b>	<b>L11</b>	478
<b>Gross profit</b>	<b>L12</b>	<b>\$ 583</b>

**Figure 9.1**

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>
<b>A3</b>	Product and Service [Axis]		Duration	ProductOrServiceAxis
	Product and Service [Domain]		Duration	ProductsAndServicesDomain
<b>ExM18</b>	Casino and Racing [Member]		Duration	CasinoAndRacingMember
<b>M19</b>	Casino [Member]		Duration	CasinoMember
<b>M20</b>	Food and Beverage [Member]		Duration	FoodAndBeverageMember
<b>M21</b>	Occupancy [Member]		Duration	OccupancyMember
<b>ExM22</b>	Retail and Entertainment [Member]		Duration	RetailAndEntertainmentMember
<b>M23</b>	Retail [Member]		Duration	RetailMember
<b>M24</b>	Entertainment [Member]		Duration	EntertainmentMember
<b>L1</b>	Revenue from Contract with Customer, Excluding Assessed Tax	Credit	Duration	RevenueFromContractWithCustomerExcludingAssessedTax
<b>L11</b>	Cost of Goods and Services Sold	Debit	Duration	CostOfGoodsAndServicesSold
<b>L12</b>	Gross Profit	Credit	Duration	GrossProfit

**Figure 9.2**

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

	Standard Label	Preferred Label	Casino and Racing [Member]	Food and Beverage [Member]	Occupancy [Member]	Retail and Entertainment [Member]	Report-wide Value
	A3		ExM18	M20	M21	ExM22	
L1	Revenue from Contract with Customer, Excluding Assessed Tax	Total revenue	579	256	148	78	1061
L11	Cost of Goods and Services Sold	Total cost of goods and services sold	240	127	87	24	478
L12	Gross Profit	Gross profit					583

Figure 9.3

## Notes:

- “Revenue from Contract with Customer, Excluding Assessed Tax” (**L1**) is used to tag the fact value for the revenue recognized from satisfaction of performance obligations, excluding tax collected from customers. Alternatively, “Revenue from Contract with Customer, Including Assessed Tax” (**L15**) element may be used, if applicable.
- “Cost of Goods and Services Sold” (**L11**) is used to tag the fact value for the costs related to the sale of products or services.
- “Casino and Racing [Member]” (**ExM18**) and “Retail and Entertainment [Member]” (**ExM22**) are created and located together with “Food and Beverage [Member]” (**M20**) and “Occupancy [Member]” (**M21**) under “Product and Service [Axis]” (**A3**) to provide the types of the company's products and services. An extensible enumeration element is not used in this example since revenue and cost of revenue are further disaggregated into various types of revenue and cost of revenue.
- “Casino [Member]” (**M19**) is only presented in the extension taxonomy as a child of extension member, “Casino and Racing [Member]” (**ExM18**), to indicate that the fact value tagged with the extension member partially represents revenue related to casinos sales. “Casino [Member]” (**M19**) is not used to tag any values in the instance document. Because there is no “Racing [Member]” in the GAAP Taxonomy, no other member is included as a child of “Casino and Racing [Member]” (**ExM18**). This relationship is provided in order for consumers of the data to better understand what the extension member represents. By connecting the extension member to a GAAP Taxonomy element, the relationship provides for a programmatic consumption of this type of information. However, these types of relationships may not be supported by all XBRL filing software.
- “Retail [Member]” (**M23**) and “Entertainment [Member]” (**M24**) are only presented in the extension taxonomy as children of extension member, “Retail and Entertainment [Member]” (**ExM22**), to indicate that the fact values tagged with the extension member represent revenue related to both retail and entertainment sales. “Retail [Member]” (**M23**) and “Entertainment [Member]” (**M24**) are not used to tag any values in the instance document. This relationship is provided in order for consumers of the data to better understand what the extension member represents. By connecting the extension member to a GAAP Taxonomy element, the relationship provides for a programmatic consumption of this type of information. However, these types of relationships may not be supported by all XBRL filing software.

- “Gross Profit” (**L12**) is used to tag the fact value for the difference between revenue and cost of revenue.

**Example 10—Revenue and Cost of Revenue in the Statement of Income Presentation—Multiple Types of Revenue—Revenue from Contracts with Customers and Lease Revenue**

This Example illustrates the modeling for the revenue and cost of revenue in the Statement of Income when multiple types of revenue are presented on separate line items: revenue from contracts with customers and lease revenue.

<b>Company G</b>		
<b>Statement of Income</b>		
<b>Year Ended December 31,</b>		<b>20X0</b>
<b>Revenue</b>		
Products	<b>L15, A3:M25</b>	\$ 879
Services	<b>L15, A3:M26</b>	564
Total products and services revenue	<b>L15</b>	1,443
Lease revenue	<b>L16</b>	179
<b>Total revenue</b>	<b>L17</b>	1,622
<b>Costs and expenses</b>		
Cost of products	<b>L23, A3:M25</b>	378
Cost of services	<b>L23, A3:M26</b>	279
Lease costs	<b>L18</b>	54
Selling, general, and administrative	<b>L19</b>	17
Excise tax	<b>L20</b>	5
<b>Total costs and expenses</b>	<b>L21</b>	733
<b>Operating income</b>	<b>L22</b>	<b>\$ 889</b>

**Figure 10.1**

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>
<b>A3</b>	Product and Service [Axis]		Duration	ProductOrServiceAxis
	Product and Service [Domain]		Duration	ProductsAndServicesDomain
<b>M25</b>	Product [Member]		Duration	ProductMember
<b>M26</b>	Service [Member]		Duration	ServiceMember
<b>L15</b>	Revenue from Contract with Customer, Including Assessed Tax	Credit	Duration	RevenueFromContractWithCustomerIncludingAssessedTax
<b>L16</b>	Sales-type Lease, Revenue	Credit	Duration	SalesTypeLeaseRevenue
<b>L17</b>	Revenues	Credit	Duration	Revenues
<b>L18</b>	Cost of Goods Sold, Sales-type Lease	Debit	Duration	CostOfGoodsSoldSalesTypeLease
<b>L19</b>	Selling, General and Administrative Expense	Debit	Duration	SellingGeneralAndAdministrativeExpense
<b>L20</b>	Excise and Sales Taxes	Debit	Duration	ExciseAndSalesTaxes
<b>L21</b>	Costs and Expenses	Debit	Duration	CostsAndExpenses
<b>L22</b>	Operating Income (Loss)	Credit	Duration	OperatingIncomeLoss
<b>L23</b>	Other Cost of Operating Revenue	Debit	Duration	OtherCostOfOperatingRevenue

**Figure 10.2**



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

	Standard Label	Preferred Label	Product [Member]	Service [Member]	Report-wide Value
	<b>A3</b>		<b>M25</b>	<b>M26</b>	
<b>L15</b>	Revenue from Contract with Customer, Including Assessed Tax	Products and services revenue	879	564	1443
<b>L16</b>	Sales-type Lease, Revenue	Lease revenue			179
<b>L17</b>	Revenues	Total revenue			1622
<b>L23</b>	Other Cost of Operating Revenue	Cost of products and services	378	279	
<b>L18</b>	Cost of Goods Sold, Sales-type Lease	Lease costs			54
<b>L19</b>	Selling, General and Administrative Expense	Selling, general, and administrative			17
<b>L20</b>	Excise and Sales Taxes	Excise tax			5
<b>L21</b>	Costs and Expenses	Total costs and expenses			733
<b>L22</b>	Operating Income (Loss)	Operating income			889

**Figure 10.3**

## Notes:

- “Revenue from Contract with Customer, Including Assessed Tax” (**L15**) is used to tag the fact value for the revenue recognized from satisfaction of performance obligations, including tax collected from customers. “Excise and Sales Taxes” (**L20**) is used to tag the fact value for the amount of tax collected from customers. Alternatively, “Revenue from Contract with Customer, Excluding Assessed Tax” element may be used if excise tax is excluded from the revenue amount.
- “Other Cost of Operating Revenue” (**L23**) is used to tag the fact value for the costs related to sale of products and services that exclude “Lease costs”, “Selling, general, and administrative”, and “Excise tax”. Per “GAAP Taxonomy Frequently Asked Questions” document, available on the FASB's website, Section 2, Question 2.3(b), elements with a caption “other” are intended to be used to represent the aggregation of immaterial items. “Cost of products” and “Cost of services” in this case represent all the items that are not material enough to be stated separately in the Statement of Income. “Lease costs”, “Selling, general, and administrative”, and “Excise tax” expenses are stated separately and the remainder of individually immaterial costs is presented as “Cost of products” and “Cost of services” and tagged with “Other Cost of Operating Revenue” (**L23**).
- “Product [Member]” (**M25**) and “Service [Member]” (**M26**) are located under “Product and Service [Axis]” (**A3**) to provide the types of the company's products and services. An extensible enumeration element is not used in this example because revenue and cost of revenue are further disaggregated into various types of revenue and cost of revenue.
- “Sales-type Lease, Revenue” (**L16**) is used to tag the fact value for the revenue related to leases. Revenue generated from leases is reported and tagged separately from revenue from contracts with customers because it is not in scope under the *FASB Accounting Standards Codification*<sup>®</sup> Topic 606.
- “Revenues” (**L17**) is used to tag the fact value for the total of revenue from contracts with customers and leases.
- “Cost of Goods Sold, Sales-type Lease” (**L18**) is used to tag the fact value for the costs related to revenue generated from leases.
- “Selling, General and Administrative Expense” (**L19**) is used to tag the fact values for selling, general, and administrative expenses incurred by the company.
- “Costs and Expenses” (**L21**) is used to tag the fact value for the total costs and expenses.

- “Operating Income (Loss)” (**L22**) is used to tag the fact value for the difference between operating revenue and operating costs and expenses.

**Example 11—Revenue and Cost of Revenue in the Statement of Income Presentation—Multiple Types of Revenue—Revenue from Contracts with Customers and Revenue Other than Topic 606 (Including Lease Revenue)—Combined Presentation**

This Example illustrates the modeling for the revenue and cost of revenue in the Statement of Income and Revenue note disclosure. The following combinations are presented:

1. Statement of Income:
  - a. Revenue under the *FASB Accounting Standards Codification*<sup>®</sup> Topic 606, Revenue from Contracts with Customers, is combined with miscellaneous revenue under guidance other than the *FASB Accounting Standards Codification*<sup>®</sup> Topic 606 (“Product sales”);
  - b. Revenue under the *FASB Accounting Standards Codification*<sup>®</sup> Topic 606, Revenue from Contracts with Customers, is combined with lease revenue (“Transportation, storage, and other services”).
2. Revenue note disclosure:
  - a. Revenue under the *FASB Accounting Standards Codification*<sup>®</sup> Topic 606, Revenue from Contracts with Customers, is presented separately;
  - b. Lease revenue is combined with miscellaneous revenue under guidance other than the *FASB Accounting Standards Codification*<sup>®</sup> Topic 606, Revenue from Contracts with Customers (“Non-ASC 606 revenue”).

<b>Company H</b>		
<b>Statement of Income</b>		
<b>Year Ended December 31,</b>		<b>20X0</b>
<b>Revenue</b>		
Product sales <sup>(1)</sup>	<b>L17, A3:M25</b>	\$ 663,174
Transportation, storage, and other services <sup>(2)</sup>	<b>L17, A3:ExM28</b>	348,982
<b>Total revenue</b>	<b>L17</b>	1,012,156
<b>Costs and expenses</b>		
Cost of product sales	<b>L25, A3:M25</b>	457,564
Cost of transportation, storage, and other services	<b>L25, A3:ExM28</b>	121,337
Operating expenses	<b>L26</b>	147,989
Selling, general, and administrative	<b>L19</b>	54,789
Depreciation and amortization	<b>L14</b>	26,879
<b>Total costs and expenses</b>	<b>L21</b>	808,558
<b>Operating income</b>	<b>L22</b>	<b>\$ 203,598</b>

The footnotes are included for informational purposes only and are not intended to be a part of the reported information:

<sup>(1)</sup> The amount includes revenue from product sales recognized under the *FASB Accounting Standards Codification*<sup>®</sup> Topic 606, Revenue from Contracts with Customers, and revenue recognized under the guidance other than the *FASB Accounting Standards Codification*<sup>®</sup> Topic 606. The calculation is as follows: \$663,174 = \$656,642 (Product sales revenue—Topic 606) + \$6,532 (Non-ASC 606 revenue from miscellaneous sources—Topic other than 606). See Figure 11.1b for the source of the values.

<sup>(2)</sup> The amount includes revenue recognized under the *FASB Accounting Standards Codification*<sup>®</sup> Topic 606, Revenue from Contracts with Customers, and revenue recognized under the *FASB Accounting Standards Codification*<sup>®</sup> Topic 842, Leases. The calculation is as follows: \$348,982 = \$200,713 (Pipeline transportation revenue—Topic 606) + \$88,862 (Terminalling and storage services revenue—Topic 606) + \$29,129 (Other services revenue—Topic 606) + \$30,278 (Non-ASC 606 revenue from leases—Topic 842). See Figure 11.1b for the source of the values.

**Figure 11.1a**

<b>Company H</b>					
<b>Note Disclosure</b>					
<b>Disaggregation of Revenue</b>					
<b>Year Ended December 31, 20X0</b>		<b>A1:ExM4, A7:M44</b>	<b>A1:ExM5, A7:M44</b>	<b>A7:M45</b>	<b>Total</b>
		<b>Refined product</b>	<b>Crude oil</b>	<b>Intersegment eliminations</b>	
Revenue from contracts with customers					
Pipeline transportation	<b>L1, A3:ExM29</b>	\$ 145,972	\$ 54,741	\$ —	\$ 200,713
Terminalling and storage services	<b>L1, A3:ExM30</b>	54,789	34,551	(478)	88,862
Product sales	<b>L1, A3:M25</b>	598,746	57,896	—	656,642
Other services	<b>L1, A3:M27</b>	22,015	7,898	(784)	29,129
Total revenue from contracts with customers	<b>L1</b>	821,522	155,086	(1,262)	975,346
Non-ASC 606 revenue <sup>(1)</sup>	<b>L24</b>	10,367	26,443	—	36,810
<b>Total revenue</b>	<b>L17</b>	\$ 831,889	\$ 181,529	\$ (1,262)	\$ 1,012,156

The footnote is included for informational purposes only and is not intended to be a part of the reported information:

<sup>(1)</sup> Amount of revenue recognized under guidance other than the *FASB Accounting Standards Codification*<sup>®</sup> Topic 606, including lease revenue (\$30,278) and other miscellaneous revenue (\$6,532).

**Figure 11.1b**

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>
<b>A1</b>	Segments [Axis]		Duration	StatementBusinessSegmentsAxis
	Segments [Domain]		Duration	SegmentDomain
<b>ExM4</b>	Refined Product Segment [Member]		Duration	RefinedProductSegmentMember
<b>ExM5</b>	Crude Oil Segment [Member]		Duration	CrudeOilSegmentMember
<b>A3</b>	Product and Service [Axis]		Duration	ProductOrServiceAxis
	Product and Service [Domain]		Duration	ProductsAndServicesDomain
<b>M25</b>	Product [Member]		Duration	ProductMember
<b>M27</b>	Service, Other [Member]		Duration	ServiceOtherMember
<b>ExM28</b>	Transportation, Storage, and Other Services [Member]		Duration	TransportationStorageAndOtherServicesMember
<b>ExM29</b>	Pipeline Transportation [Member]		Duration	PipelineTransportationMember
<b>ExM30</b>	Terminalling and Storage Service [Member]		Duration	TerminallingAndStorageServiceMember
<b>A7</b>	Consolidation Items [Axis]		Duration	ConsolidationItemsAxis
	Consolidation Items [Domain]		Duration	ConsolidationItemsDomain
<b>M44</b>	Operating Segments [Member]		Duration	OperatingSegmentsMember
<b>M45</b>	Intersegment Eliminations [Member]		Duration	IntersegmentEliminationMember
<b>L1</b>	Revenue from Contract with Customer, Excluding Assessed Tax	Credit	Duration	RevenueFromContractWithCustomerExcludingAssessedTax
<b>L14</b>	Cost, Depreciation and Amortization	Debit	Duration	CostOfGoodsAndServicesSoldDepreciationAndAmortization
<b>L17</b>	Revenues	Credit	Duration	Revenues
<b>L19</b>	Selling, General and Administrative Expense	Debit	Duration	SellingGeneralAndAdministrativeExpense
<b>L21</b>	Costs and Expenses	Debit	Duration	CostsAndExpenses
<b>L22</b>	Operating Income (Loss)	Credit	Duration	OperatingIncomeLoss
<b>L24</b>	Revenue Not from Contract with Customer	Credit	Duration	RevenueNotFromContractWithCustomer
<b>L25</b>	Cost of Goods and Service, Excluding Depreciation, Depletion, and Amortization	Debit	Duration	CostOfGoodsAndServiceExcludingDepreciationDepletionAndAmortization
<b>L26</b>	Other Cost and Expense, Operating	Debit	Duration	OtherCostAndExpenseOperating

**Figure 11.2**

The XBRL report views created using the modeling structure are provided here:

	Standard Label	Preferred Label			
	Product and Service [Axis] A3		Product [Member] M25	Transportation, Storage, and Other Services [Member] ExM28	Report-wide Value
L17	Revenues	Total revenue	663174	348982	1012156
L25	Cost of Goods and Service, Excluding Depreciation, Depletion, and Amortization	Cost of product sales and transportation, storage, and other services	457564	121337	
L26	Other Cost and Expense, Operating	Operating expenses			147989
L19	Selling, General and Administrative Expense	Selling, general, and administrative			54789
L14	Cost, Depreciation and Amortization	Depreciation and amortization			26879
L21	Costs and Expenses	Total costs and expenses			808558
L22	Operating Income (Loss)	Operating income			203598

Figure 11.3a



			L1	L24	L17	
Standard Label	Consolidation Items [Axis] A7	Segments [Axis] A1	Product and Service [Axis] A3	Revenue from Contract with Customer, Excluding Assessed Tax	Revenue Not from Contract with Customer	Revenues
Preferred Label				Total revenue from contracts with customers	Non-ASC 606 revenue	Total revenue
Operating Segments [Member] M44	Refined Product Segment [Member] ExM4	Pipeline Transportation [Member] ExM29		145972		
		Terminalling and Storage Service [Member] ExM30		54789		
		Product [Member] M25		598746		
		Service, Other [Member] M27		22015		
				821522	10367	831889
	Crude Oil Segment [Member] ExM5	Pipeline Transportation [Member] ExM29		54741		
		Terminalling and Storage Service [Member] ExM30		34551		
		Product [Member] M25		57896		
		Service, Other [Member] M27		7898		
				155086	26443	181529
Intersegment Eliminations [Member] M45		Pipeline Transportation [Member] ExM29		0		
		Terminalling and Storage Service [Member] ExM30		-478		
		Product [Member] M25		0		
		Service, Other [Member] M27		-784		
				-1262	0	-1262
		Pipeline Transportation [Member] ExM29		200713		
		Terminalling and Storage Service [Member] ExM30		88862		
		Product [Member] M25		656642		
		Service, Other [Member] M27		29129		
Report-wide Value				975346	36810	1012156

Figure 11.3b

## Notes:

### Statement of Income:

- “Revenues” (**L17**) is used to tag the fact values for all revenue line items on the Statement of Income, including the total value, because both line items are a mixture of revenue from contracts with customers, lease revenue, and miscellaneous revenue under guidance other than the *FASB Accounting Standards Codification*<sup>®</sup> Topic 606, Revenue from Contracts with Customers.
- “Transportation, Storage, and Other Services [Member]” (**ExM28**) is created and located together with “Product [Member]” (**M25**) under “Product and Service [Axis]” (**A3**) to provide the types of the company's products and services. An extensible enumeration element is not used because revenue is further disaggregated into various types of revenue.
- “Cost of Goods and Service, Excluding Depreciation, Depletion, and Amortization” (**L25**) is used to tag the fact value for the costs related to sale of products and transportation, storage, and other services.
- “Other Cost and Expense, Operating” (**L26**) is used to tag the fact value for operating expenses incurred by the company that exclude “Depreciation and amortization” and “Selling, general, and administrative” expenses. Per “GAAP Taxonomy Frequently Asked Questions” document, available on the FASB's website, Section 2, Question 2.3(b), elements with a caption “other” are intended to be used to represent the aggregation of immaterial items. “Operating expenses” in this case represent all the items that are not individually material enough to be stated separately in the Statement of Income. “Cost of product sales”, “Depreciation and amortization”, and “Selling, general, and administrative” expenses are stated separately and the remainder of individually immaterial expenses is presented as “Operating expenses” and tagged with “Other Cost and Expense, Operating” (**L26**).
- “Selling, General and Administrative Expense” (**L19**) is used to tag the fact value for selling, general, and administrative expenses incurred by the company.
- “Cost, Depreciation and Amortization” (**L14**) is used to tag the fact value for depreciation and amortization expenses incurred by the company.
- “Costs and Expenses” (**L21**) is used to tag the fact value for the total costs and expenses.

- “Operating Income (Loss)” (**L22**) is used to tag the fact value for the difference between operating revenue and operating costs and expenses.

#### Revenue note disclosure:

- “Revenue from Contract with Customer, Excluding Assessed Tax” (**L1**) is used to tag the fact values for the revenue recognized under the *FASB Accounting Standards Codification*<sup>®</sup> Topic 606, Revenue from Contracts with Customers. In this example, the revenue recognized from satisfaction of performance obligations excludes tax collected from customers. Alternatively, “Revenue from Contract with Customer, Including Assessed Tax” (**L15**) element may be used, if applicable.
- “Pipeline Transportation [Member]” (**ExM29**) and “Terminalling and Storage Service [Member]” (**ExM30**) are created and located together with “Product [Member]” (**M25**) and “Service, Other [Member]” (**M27**) under “Product and Service [Axis]” (**A3**) to provide the types of the company's products and services. An extensible enumeration element is not used in this example because revenue from contracts with customers is further disaggregated into various types of revenue.
- “Refined Product Segment [Member]” (**ExM4**) and “Crude Oil Segment [Member]” (**ExM5**) are created and located under “Segments [Axis]” (**A1**) to provide the company-specific names of the segments.
- “Revenue Not from Contract with Customer” (**L24**) is used to tag the fact value for the revenue recognized under guidance other than the *FASB Accounting Standards Codification*<sup>®</sup> Topic 606. It is comprised of revenue related to leases and other miscellaneous revenue. Because it is not in scope under the *FASB Accounting Standards Codification*<sup>®</sup> Topic 606, such revenue is disclosed and tagged separately from revenue from contracts with customers. “Lease Income” (**L28**) cannot be used because “Non-ASC 606 revenue” line item represents a mixture of lease revenue and revenue from other sources. Revenue related to leases is used as an example of revenue recognized under guidance other than the *FASB Accounting Standards Codification*<sup>®</sup> Topic 606 to illustrate the tagging for revenue recognized under the *FASB Accounting Standards Codification*<sup>®</sup> Topic 606. It is not intended to demonstrate the proper tagging of revenue from leases. Refer to “Leases under Topic 842” GAAP Taxonomy Implementation Guide posted on the FASB's website for more details on guidance for leases.
- The XBRL report view has the primary line item elements in the column headings, and the member elements are the row headings due to size constraints.

**Example 12—Revenue and Cost of Revenue in the Statement of Income Presentation—Multiple Types of Revenue—Revenue from Contracts with Customers and Revenue Other than Topic 606 (Including Lease Revenue)—Separate Presentation**

This Example illustrates the modeling for the revenue and cost of revenue in the Statement of Income and Revenue note disclosure. The following combinations are presented:

1. Statement of Income:
  - a. Revenue under the *FASB Accounting Standards Codification*<sup>®</sup> Topic 606, Revenue from Contracts with Customers, is combined with miscellaneous revenue under guidance other than the *FASB Accounting Standards Codification*<sup>®</sup> Topic 606 (“Product sales”);
  - b. Revenue under the *FASB Accounting Standards Codification*<sup>®</sup> Topic 606, Revenue from Contracts with Customers, is combined with lease revenue (“Transportation, storage, and other services”).
2. Revenue note disclosure:
  - a. Revenue under the *FASB Accounting Standards Codification*<sup>®</sup> Topic 606, Revenue from Contracts with Customers, is presented separately;
  - b. Lease revenue is presented separately (“Revenue from leases”);
  - c. Miscellaneous revenue under guidance other than the *FASB Accounting Standards Codification*<sup>®</sup> Topic 606, Revenue from Contracts with Customers, is presented separately (“Other revenue”).

<b>Company I</b>		
<b>Statement of Income</b>		
<b>Year Ended December 31,</b>		<b>20X0</b>
<b>Revenue</b>		
Product sales <sup>(1)</sup>	<b>L17, A3:M25</b>	\$ 663,174
Transportation, storage, and other services <sup>(2)</sup>	<b>L17, A3:ExM28</b>	348,982
<b>Total revenue</b>	<b>L17</b>	1,012,156
<b>Costs and expenses</b>		
Cost of product sales	<b>L25, A3:M25</b>	457,564
Cost of transportation, storage, and other services	<b>L25, A3:ExM28</b>	121,337
Operating expenses	<b>L26</b>	147,989
Selling, general, and administrative	<b>L19</b>	54,789
Depreciation and amortization	<b>L14</b>	26,879
<b>Total costs and expenses</b>	<b>L21</b>	808,558
<b>Operating income</b>	<b>L22</b>	<u>\$ 203,598</u>

The footnotes are included for informational purposes only and are not intended to be a part of the reported information:

<sup>(1)</sup> The amount includes revenue from product sales recognized under the *FASB Accounting Standards Codification*<sup>®</sup> Topic 606, Revenue from Contracts with Customers, and revenue recognized under the guidance other than the *FASB Accounting Standards Codification*<sup>®</sup> Topic 606. The calculation is as follows: \$663,174 = \$656,642 (Product sales revenue—Topic 606) + \$6,532 (Revenue from other miscellaneous sources—Topic other than 606). See Figure 12.1b for the source of the values.

<sup>(2)</sup> The amount includes revenue recognized under the *FASB Accounting Standards Codification*<sup>®</sup> Topic 606, Revenue from Contracts with Customers, and revenue recognized under the *FASB Accounting Standards Codification*<sup>®</sup> Topic 842, Leases. The calculation is as follows: \$348,982 = \$200,713 (Pipeline transportation revenue—Topic 606) + \$88,862 (Terminalling and storage services revenue—Topic 606) + \$29,129 (Other services revenue—Topic 606) + \$30,278 (Revenue from leases—Topic 842). See Figure 12.1b for the source of the values.

**Figure 12.1a**

<b>Company I</b>					
<b>Note Disclosure</b>					
<b>Disaggregation of Revenue</b>					
		<b>A1:ExM4, A7:M44</b>	<b>A1:ExM5, A7:M44</b>	<b>A7:M45</b>	
<b>Year Ended December 31, 20X0</b>		<b>Refined product</b>	<b>Crude oil</b>	<b>Intersegment eliminations</b>	<b>Total</b>
Revenue from contracts with customers					
Pipeline transportation	<b>L1, A3:ExM29</b>	\$ 145,972	\$ 54,741	\$ —	\$ 200,713
Terminalling and storage services	<b>L1, A3:ExM30</b>	54,789	34,551	(478)	88,862
Product sales	<b>L1, A3:M25</b>	598,746	57,896	—	656,642
Other services	<b>L1, A3:M27</b>	22,015	7,898	(784)	29,129
<hr/>					
Total revenue from contracts with customers	<b>L1</b>	821,522	155,086	(1,262)	975,346
Revenue from leases	<b>L28</b>	5,489	24,789	—	30,278
Other revenue <sup>(1)</sup>	<b>L27</b>	4,878	1,654	—	6,532
<hr/>					
<b>Total revenue</b>	<b>L17</b>	<b>\$ 831,889</b>	<b>\$ 181,529</b>	<b>\$ (1,262)</b>	<b>\$ 1,012,156</b>

The footnote is included for informational purposes only and is not intended to be a part of the reported information:

<sup>(1)</sup> Amount of revenue recognized under guidance other than the *FASB Accounting Standards Codification*<sup>®</sup> Topic 606, Revenue from Contracts with Customers, and Topic 842, Leases.

**Figure 12.1b**

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>
<b>A1</b>	Segments [Axis]		Duration	StatementBusinessSegmentsAxis
	Segments [Domain]		Duration	SegmentDomain
<b>ExM4</b>	Refined Product Segment [Member]		Duration	RefinedProductSegmentMember
<b>ExM5</b>	Crude Oil Segment [Member]		Duration	CrudeOilSegmentMember
<b>A3</b>	Product and Service [Axis]		Duration	ProductOrServiceAxis
	Product and Service [Domain]		Duration	ProductsAndServicesDomain
<b>M25</b>	Product [Member]		Duration	ProductMember
<b>M27</b>	Service, Other [Member]		Duration	ServiceOtherMember
<b>ExM28</b>	Transportation, Storage, and Other Services [Member]		Duration	TransportationStorageAndOtherServicesMember
<b>ExM29</b>	Pipeline Transportation [Member]		Duration	PipelineTransportationMember
<b>ExM30</b>	Terminalling and Storage Service [Member]		Duration	TerminallingAndStorageServiceMember
<b>A7</b>	Consolidation Items [Axis]		Duration	ConsolidationItemsAxis
	Consolidation Items [Domain]		Duration	ConsolidationItemsDomain
<b>M44</b>	Operating Segments [Member]		Duration	OperatingSegmentsMember
<b>M45</b>	Intersegment Eliminations [Member]		Duration	IntersegmentEliminationMember
<b>L1</b>	Revenue from Contract with Customer, Excluding Assessed Tax	Credit	Duration	RevenueFromContractWithCustomerExcludingAssessedTax
<b>L14</b>	Cost, Depreciation and Amortization	Debit	Duration	CostOfGoodsAndServicesSoldDepreciationAndAmortization
<b>L17</b>	Revenues	Credit	Duration	Revenues
<b>L19</b>	Selling, General and Administrative Expense	Debit	Duration	SellingGeneralAndAdministrativeExpense
<b>L21</b>	Costs and Expenses	Debit	Duration	CostsAndExpenses
<b>L22</b>	Operating Income (Loss)	Credit	Duration	OperatingIncomeLoss
<b>L25</b>	Cost of Goods and Service, Excluding Depreciation, Depletion, and Amortization	Debit	Duration	CostOfGoodsAndServiceExcludingDepreciationDepletionAndAmortization
<b>L26</b>	Other Cost and Expense, Operating	Debit	Duration	OtherCostAndExpenseOperating
<b>L27</b>	Revenue Not from Contract with Customer, Other	Credit	Duration	RevenueNotFromContractWithCustomerOther
<b>L28</b>	Lease Income	Credit	Duration	LeaseIncome

**Figure 12.2**

The XBRL report views created using the modeling structure are provided here:

	Standard Label	Preferred Label			
	Product and Service [Axis] A3		Product [Member] M25	Transportation, Storage, and Other Services [Member] ExM28	Report-wide Value
L17	Revenues	Total revenue	663174	348982	1012156
L25	Cost of Goods and Service, Excluding Depreciation, Depletion, and Amortization	Cost of product sales and transportation, storage, and other services	457564	121337	
L26	Other Cost and Expense, Operating	Operating expenses			147989
L19	Selling, General and Administrative Expense	Selling, general, and administrative			54789
L14	Cost, Depreciation and Amortization	Depreciation and amortization			26879
L21	Costs and Expenses	Total costs and expenses			808558
L22	Operating Income (Loss)	Operating income			203598

Figure 12.3a



Standard Label	Consolidation Items [Axis] A7	Segments [Axis] A1	Product and Service [Axis] A3	L1	L28	L27	L17
				Revenue from Contract with Customer, Excluding Assessed Tax	Lease Income	Revenue Not from Contract with Customer, Other	Revenues
Preferred Label				Total revenue from contracts with customers	Revenue from leases	Other revenue	Total revenue
Operating Segments [Member] M44	Refined Product Segment [Member] ExM4	Pipeline Transportation [Member] ExM29		145972			
		Terminalling and Storage Service [Member] ExM30		54789			
		Product [Member] M25		598746			
		Service, Other [Member] M27		22015			
				821522	5489	4878	831889
	Crude Oil Segment [Member] ExM5	Pipeline Transportation [Member] ExM29		54741			
		Terminalling and Storage Service [Member] ExM30		34551			
		Product [Member] M25		57896			
		Service, Other [Member] M27		7898			
				155086	24789	1654	181529
Intersegment Eliminations [Member] M45	Pipeline Transportation [Member] ExM29		0				
	Terminalling and Storage Service [Member] ExM30		-478				
	Product [Member] M25		0				
	Service, Other [Member] M27		-784				
			-1262	0	0	-1262	
	Pipeline Transportation [Member] ExM29		200713				
	Terminalling and Storage Service [Member] ExM30		88862				
	Product [Member] M25		656642				
	Service, Other [Member] M27		29129				
Report-wide Value				975346	30278	6532	1012156

Figure 12.3b

## Notes:

### Statement of Income:

- “Revenues” (**L17**) is used to tag the fact values for all revenue line items on the Statement of Income, including the total value, because both line items are a mixture of revenue from contracts with customers, lease revenue, and miscellaneous revenue under guidance other than the *FASB Accounting Standards Codification*<sup>®</sup> Topic 606, Revenue from Contracts with Customers.
- “Transportation, Storage, and Other Services [Member]” (**ExM28**) is created and located together with “Product [Member]” (**M25**) under “Product and Service [Axis]” (**A3**) to provide the types of the company's products and services. An extensible enumeration element is not used because revenue is further disaggregated into various types of revenue.
- “Cost of Goods and Service, Excluding Depreciation, Depletion, and Amortization” (**L25**) is used to tag the fact value for the costs related to sale of products and transportation, storage, and other services.
- “Other Cost and Expense, Operating” (**L26**) is used to tag the fact value for operating expenses incurred by the company that exclude “Depreciation and amortization” and “Selling, general, and administrative” expenses. Per “GAAP Taxonomy Frequently Asked Questions” document, available on the FASB's website, Section 2, Question 2.3(b), elements with a caption “other” are intended to be used to represent the aggregation of immaterial items. “Operating expenses” in this case represent all the items that are not individually material enough to be stated separately in the Statement of Income. “Cost of product sales,” “Depreciation and amortization,” and “Selling, general, and administrative” expenses are stated separately and the remainder of individually immaterial expenses is presented as “Operating expenses” and tagged with “Other Cost and Expense, Operating” (**L26**).
- “Selling, General and Administrative Expense” (**L19**) is used to tag the fact value for selling, general, and administrative expenses incurred by the company.
- “Cost, Depreciation and Amortization” (**L14**) is used to tag the fact value for depreciation and amortization expenses incurred by the company.
- “Costs and Expenses” (**L21**) is used to tag the fact value for the total costs and expenses.

- “Operating Income (Loss)” (**L22**) is used to tag the fact value for the difference between operating revenue and operating costs and expenses.

Revenue note disclosure:

- “Revenue from Contract with Customer, Excluding Assessed Tax” (**L1**) is used to tag the fact values for the revenue recognized under the *FASB Accounting Standards Codification*<sup>®</sup> Topic 606, Revenue from Contracts with Customers. In this example, the revenue recognized from satisfaction of performance obligations excludes tax collected from customers. Alternatively, “Revenue from Contract with Customer, Including Assessed Tax” (**L15**) element may be used, if applicable.
- “Pipeline Transportation [Member]” (**ExM29**) and “Terminalling and Storage Service [Member]” (**ExM30**) are created and located together with “Product [Member]” (**M25**) and “Service, Other [Member]” (**M27**) under “Product and Service [Axis]” (**A3**) to provide the types of the company's products and services. An extensible enumeration element is not used in this example because revenue from contracts with customers is further disaggregated into various types of revenue.
- “Refined Product Segment [Member]” (**ExM4**) and “Crude Oil Segment [Member]” (**ExM5**) are created and located under “Segments [Axis]” (**A1**) to provide the company-specific names of the segments.
- “Lease Income” (**L28**) is used to tag the fact value for the revenue from leases under the *FASB Accounting Standards Codification*<sup>®</sup> Topic 842.
- “Revenue Not from Contract with Customer, Other” (**L27**) is used to tag the fact value for the other revenue recognized under guidance other than the *FASB Accounting Standards Codification*<sup>®</sup> Topic 606. It is comprised of revenue from other miscellaneous sources but excludes revenue from leases. “Revenue Not from Contract with Customer” (**L24**) cannot be used in this example because there is another component of revenue that is also out of scope for the *FASB Accounting Standards Codification*<sup>®</sup> Topic 606. It is presented as a separate line item: revenue from leases and is tagged with “Lease Income” (**L28**). The usage of “Revenue Not from Contract with Customer” (**L24**) implies that the tagged fact value is all the revenue not in scope under the *FASB Accounting Standards Codification*<sup>®</sup> Topic 606. The usage of “Revenue Not from Contract with Customer, Other” (**L27**) communicates that the tagged fact value is not in scope under the *FASB Accounting Standards Codification*<sup>®</sup> Topic 606 but it does not represent all the revenue not in scope under the *FASB Accounting Standards Codification*<sup>®</sup> Topic 606.

- The XBRL report view has the primary line item elements in the column headings, and the member elements are the row headings due to size constraints.

**Example 13a—Revenue and Cost of Revenue in the Statement of Income Presentation—Financial Institution—Includes Subtotals in the Revenue Note Disclosure—Alternative 1**

This Example illustrates the modeling for the revenue and cost of revenue in the Statement of Income and Revenue note disclosure for a financial institution. The following combinations are presented:

1. Statement of Income:
  - a. Only noninterest income portion of the Statement of Income is illustrated;
  - b. Noninterest income under the *FASB Accounting Standards Codification*<sup>®</sup> Topic 606, Revenue from Contracts with Customers, is presented as separate line items (“Service charges on deposit accounts,” “Debit and credit card interchange fees,” and “Trust and investment management fees”);
  - c. Noninterest income under guidance other than the *FASB Accounting Standards Codification*<sup>®</sup> Topic 606, Revenue from Contracts with Customers, is presented as separate line items as well (“Mortgage banking,” “Bank-owned life insurance,” “Net gain on sale of loans,” “Net gain on sale of securities available for sale,” and “Other noninterest income”).
2. Revenue note disclosure:
  - a. Noninterest income under the *FASB Accounting Standards Codification*<sup>®</sup> Topic 606, Revenue from Contracts with Customers, is presented as separate line items, similarly to the Statement of Income, and includes the subtotal (“Noninterest income in scope of Topic 606”);
  - b. Noninterest income under guidance other than the *FASB Accounting Standards Codification*<sup>®</sup> Topic 606, Revenue from Contracts with Customers, is presented as one line item. (“Noninterest income not in scope of Topic 606”).

<b>Company J</b>		
<b>Statement of Income</b>		
<b>Year Ended December 31,</b>		<b>20X0</b>
<b>NONINTEREST INCOME</b>		
Service charges on deposit accounts <sup>(1)</sup>	<b>L1, A3:M31</b>	\$ 8,797
Mortgage banking	<b>ExL31</b>	2,478
Debit and credit card interchange fees <sup>(1)</sup>	<b>L1, A3:M34</b>	6,587
Bank-owned life insurance	<b>L32</b>	578
Trust and investment management fees <sup>(1)</sup>	<b>L1, A3:ExM35</b>	10,245
Net gain on sale of loans	<b>L33</b>	1,452
Net gain on sale of securities available for sale	<b>L34</b>	987
Other noninterest income	<b>L35</b>	1,479
<b>Total noninterest income</b>	<b>L30</b>	<b>\$ 32,603</b>

<sup>(1)</sup> Noninterest income recognized under the *FASB Accounting Standards Codification*<sup>®</sup> Topic 606, Revenue from Contracts with Customers.

**Figure 13a.1a**

<b>Company J</b>		
<b>Note Disclosure</b>		
<b>Revenue from Contracts with Customers</b>		
<b>Year Ended December 31,</b>		<b>20X0</b>
Noninterest income in scope of Topic 606:		
Service charges on deposit accounts	<b>L1, A3:M31</b>	\$ 8,797
Debit and credit card interchange fees	<b>L1, A3:M34</b>	6,587
Trust and investment management fees	<b>L1, A3:ExM35</b>	10,245
Noninterest income in scope of Topic 606	<b>L1</b>	25,629
Noninterest income not in scope of Topic 606	<b>L29</b>	6,974
<b>Total noninterest income</b>	<b>L30</b>	<b>\$ 32,603</b>

**Figure 13a.1b**

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

	<b>Standard Label</b>	<b>Balance Type</b>	<b>Period Type</b>	<b>Element Name</b>
<b>A3</b>	Product and Service [Axis]		Duration	ProductOrServiceAxis
	Product and Service [Domain]		Duration	ProductsAndServicesDomain
<b>M31</b>	Deposit Account [Member]		Duration	DepositAccountMember
<b>M34</b>	Credit and Debit Card [Member]		Duration	CreditAndDebitCardMember
<b>ExM35</b>	Trust and Investment Management Fees [Member]		Duration	TrustAndInvestmentManagementFeesMember
<b>L1</b>	Revenue from Contract with Customer, Excluding Assessed Tax	Credit	Duration	RevenueFromContractWithCustomerExcludingAssessedTax
<b>L29</b>	Revenue Not from Contract with Customer, Excluding Interest Income	Credit	Duration	RevenueNotFromContractWithCustomerExcludingInterestIncome
<b>L30</b>	Noninterest Income	Credit	Duration	NoninterestIncome
<b>ExL31</b>	Mortgage Banking, Noninterest Income	Credit	Duration	MortgageBankingNoninterestIncome
<b>L32</b>	Bank Owned Life Insurance Income	Credit	Duration	BankOwnedLifeInsuranceIncome
<b>L33</b>	Gain (Loss) on Sales of Loans, Net	Credit	Duration	GainLossOnSalesOfLoansNet
<b>L34</b>	Debt Securities, Available-for-Sale, Realized Gain (Loss)	Credit	Duration	DebtSecuritiesAvailableForSaleRealizedGainLoss
<b>L35</b>	Noninterest Income, Other Operating Income	Credit	Duration	NoninterestIncomeOtherOperatingIncome

**Figure 13a.2**

The XBRL report views created using the modeling structure are provided here:

	Standard Label	Preferred Label	Deposit Account [Member]	Credit and Debit Card [Member]	Trust and Investment Management Fees [Member]	Report-wide Value
	A3		M31	M34	ExM35	
L1	Revenue from Contract with Customer, Excluding Assessed Tax	Noninterest income in scope of Topic 606	8797	6587	10245	
ExL31	Mortgage Banking, Noninterest Income	Mortgage banking				2478
L32	Bank Owned Life Insurance Income	Bank-owned life insurance				578
L33	Gain (Loss) on Sales of Loans, Net	Net gain on sale of loans				1452
L34	Debt Securities, Available-for-Sale, Realized Gain (Loss)	Net gain on sale of securities available for sale				987
L35	Noninterest Income, Other Operating Income	Other noninterest income				1479
L30	Noninterest Income	Total noninterest income				32603

Figure 13a.3a



Standard Label		Preferred Label				
Product and Service [Axis]		Deposit Account [Member]	Credit and Debit Card [Member]	Trust and Investment Management Fees [Member]	Report-wide Value	
A3		M31	M34	ExM35		
L1	Revenue from Contract with Customer, Excluding Assessed Tax	Noninterest income in scope of Topic 606	8797	6587	10245	25629
L29	Revenue Not from Contract with Customer, Excluding Interest Income	Noninterest income not in scope of Topic 606				6974
L30	Noninterest Income	Total noninterest income				32603

Figure 13a.3b

## Notes:

### Statement of Income:

- “Revenue from Contract with Customer, Excluding Assessed Tax” (**L1**) is used to tag the fact values for the revenue recognized under the *FASB Accounting Standards Codification*<sup>®</sup> Topic 606, Revenue from Contracts with Customers, in both the Statement of Income and Revenue note disclosure. In this example, the revenue recognized from satisfaction of performance obligations excludes tax collected from customers. Alternatively, “Revenue from Contract with Customer, Including Assessed Tax” (**L15**) element may be used, if applicable.
- The fact values for the noninterest income recognized under the *FASB Accounting Standards Codification*<sup>®</sup> Topic 606, Revenue from Contracts with Customers, are tagged using the appropriate line item element, for example, Revenue from Contract with Customer, Excluding Assessed Tax (**L1**), and dimension for each type of the company's noninterest income. “Trust and Investment Management Fees [Member]” (**ExM35**) is created and located together with “Deposit Account [Member]” (**M31**) and “Credit and Debit Card [Member]” (**M34**) under “Product and Service [Axis]” (**A3**) to provide the types of the company's noninterest income.
- The fact values for the noninterest income recognized under guidance other than the *FASB Accounting Standards Codification*<sup>®</sup> Topic 606, Revenue from Contracts with Customers, are tagged using the line item elements and no dimensions. The following line item elements are used:
  - “Mortgage Banking, Noninterest Income” (**ExL31**) is created to tag the fact value for noninterest income from mortgage banking<sup>1</sup>;
  - “Bank Owned Life Insurance Income” (**L32**), “Gain (Loss) on Sales of Loans, Net” (**L33**), “Debt Securities, Available-for-Sale, Realized Gain (Loss)” (**L34**), and “Noninterest Income, Other Operating Income” (**L35**) are used to tag the fact values for noninterest income.
- “Noninterest Income” (**L30**) is used to tag the fact value for the total noninterest income. The total noninterest income consists of income recognized under the *FASB Accounting*

---

<sup>1</sup> If mortgage banking income is recognized under the *FASB Accounting Standards Codification*<sup>®</sup> Topic 606, Revenue from Contracts with Customers, then the fact value is intended to be tagged with “Mortgage Banking [Member]” and the appropriate line item element related to revenue recognized under the *FASB Accounting Standards Codification*<sup>®</sup> Topic 606, Revenue from Contracts with Customers.

*Standards Codification*<sup>®</sup> Topic 606, Revenue from Contracts with Customers, and income recognized under guidance other than the *FASB Accounting Standards Codification*<sup>®</sup> Topic 606, Revenue from Contracts with Customers.

Revenue note disclosure:

- “Revenue from Contract with Customer, Excluding Assessed Tax” (**L1**) is used to tag the fact values for the revenue recognized under the *FASB Accounting Standards Codification*<sup>®</sup> Topic 606, Revenue from Contracts with Customers, in both the Statement of Income and Revenue note disclosure. In this example, the revenue recognized from satisfaction of performance obligations excludes tax collected from customers. Alternatively, “Revenue from Contract with Customer, Including Assessed Tax” (**L15**) element may be used, if applicable.
- The fact values for the noninterest income recognized under the *FASB Accounting Standards Codification*<sup>®</sup> Topic 606, Revenue from Contracts with Customers, are tagged using the appropriate line item element, for example, Revenue from Contract with Customer, Excluding Assessed Tax (**L1**), and dimension for each type of the company's noninterest income. “Trust and Investment Management Fees [Member]” (**ExM35**) is created and located together with “Deposit Account [Member]” (**M31**) and “Credit and Debit Card [Member]” (**M34**) under “Product and Service [Axis]” (**A3**) to provide the types of the company's noninterest income.
- “Revenue Not from Contract with Customer, Excluding Interest Income” (**L29**) is used to tag the fact value for the total of noninterest income recognized under guidance other than the *FASB Accounting Standards Codification*<sup>®</sup> Topic 606.
- “Noninterest Income” (**L30**) is used to tag the fact value for the total noninterest income. The total noninterest income consists of income recognized under the *FASB Accounting Standards Codification*<sup>®</sup> Topic 606, Revenue from Contracts with Customers, and income recognized under guidance other than the *FASB Accounting Standards Codification*<sup>®</sup> Topic 606, Revenue from Contracts with Customers.

**Example 13b—Revenue and Cost of Revenue in the Statement of Income Presentation—Financial Institution—Includes Subtotals in the Revenue Note Disclosure—Alternative 2**

This Example illustrates the modeling for the revenue and cost of revenue in the Statement of Income and Revenue note disclosure for a financial institution. The following combinations are presented:

1. Statement of Income:
  - a. Only noninterest income portion of the Statement of Income is illustrated;
  - b. Noninterest income under the *FASB Accounting Standards Codification*<sup>®</sup> Topic 606, Revenue from Contracts with Customers, is presented as separate line items (“Service charges on deposit accounts,” “Debit and credit card interchange fees,” and “Trust and investment management fees”);
  - c. Noninterest income under guidance other than the *FASB Accounting Standards Codification*<sup>®</sup> Topic 606 is presented as separate line items (“Mortgage banking,” “Net gain on sale of loans,” “Net gain on sale of securities available for sale,” and “Other noninterest income”).
  - d. “Insurance income” is a combination of revenue under the *FASB Accounting Standards Codification*<sup>®</sup> Topic 606 and revenue recognized under guidance other than the *FASB Accounting Standards Codification*<sup>®</sup> Topic 606:
    - i. Insurance income under the *FASB Accounting Standards Codification*<sup>®</sup> Topic 606 is included as a separate line item in the Revenue note disclosure (“Property and casualty brokerage fees”);
    - ii. Insurance income recognized under guidance other than the *FASB Accounting Standards Codification*<sup>®</sup> Topic 606 is included within the “Noninterest income not in scope of Topic 606” line item in the Revenue note disclosure.
2. Revenue note disclosure:
  - a. Noninterest income under the *FASB Accounting Standards Codification*<sup>®</sup> Topic 606 is presented as separate line items, similar to the Statement of Income, with

an additional line item (“Property and casualty brokerage fees”) and includes the subtotal (“Noninterest income in scope of Topic 606”).

- b. Noninterest income under guidance other than the *FASB Accounting Standards Codification*<sup>®</sup> Topic 606 is presented as one line item. (“Noninterest income not in scope of Topic 606”).

<b>Company K Statement of Income</b>		
<b>Year Ended December 31,</b>		<b>20X0</b>
<b>NONINTEREST INCOME</b>		
Service charges on deposit accounts <sup>(1)</sup>	<b>L1, A3:M31</b>	\$ 8,797
Mortgage banking	<b>ExL31</b>	2,478
Debit and credit card interchange fees <sup>(1)</sup>	<b>L1, A3:M34</b>	6,587
Insurance income <sup>(2)</sup>	<b>L36</b>	578
Trust and investment management fees <sup>(1)</sup>	<b>L1, A3:ExM35</b>	10,245
Net gain on sale of loans	<b>L33</b>	1,452
Net gain on sale of securities available for sale	<b>L34</b>	987
Other noninterest income	<b>L35</b>	1,479
<b>Total noninterest income</b>	<b>L30</b>	<b>\$ 32,603</b>

The footnote is included for informational purposes only and is not intended to be a part of the reported information:

<sup>(1)</sup> Noninterest income recognized under the *FASB Accounting Standards Codification*<sup>®</sup> Topic 606, Revenue from Contracts with Customers.

<sup>(2)</sup> “Insurance income” is a combination of income recognized under the *FASB Accounting Standards Codification*<sup>®</sup> Topic 606, Revenue from Contracts with Customers (See “Property and casualty brokerage fees” in Figure 13b.1b), and income not in scope of the *FASB Accounting Standards Codification*<sup>®</sup> Topic 606. The portion of “Insurance income” not in scope of the *FASB Accounting Standards Codification*<sup>®</sup> Topic 606 is included in “Noninterest income not in scope of Topic 606” line item in Figure 13b.1b.

**Figure 13b.1a**

<b>Company K Note Disclosure Revenue from Contracts with Customers</b>		
<b>Year Ended December 31,</b>		<b>20X0</b>
Noninterest income in scope of Topic 606:		
Service charges on deposit accounts	<b>L1, A3:M31</b>	\$ 8,797
Debit and credit card interchange fees	<b>L1, A3:M34</b>	6,587
Trust and investment management fees	<b>L1, A3:ExM35</b>	10,245
Property and casualty brokerage fees	<b>L1, A3:ExM38</b>	105
Noninterest income in scope of Topic 606	<b>L1</b>	25,734
Noninterest income not in scope of Topic 606	<b>L29</b>	6,869
<b>Total noninterest income</b>	<b>L30</b>	<b>\$ 32,603</b>

**Figure 13b.1b**

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

	<b>Standard Label</b>	<b>Balance Type</b>	<b>Period Type</b>	<b>Element Name</b>
<b>A3</b>	Product and Service [Axis]		Duration	ProductOrServiceAxis
	Product and Service [Domain]		Duration	ProductsAndServicesDomain
<b>M31</b>	Deposit Account [Member]		Duration	DepositAccountMember
<b>M34</b>	Credit and Debit Card [Member]		Duration	CreditAndDebitCardMember
<b>ExM35</b>	Trust and Investment Management Fees [Member]		Duration	TrustAndInvestmentManagementFeesMember
<b>ExM38</b>	Property and Casualty Brokerage Fees [Member]		Duration	PropertyAndCasualtyBrokerageFeesMember
<b>L1</b>	Revenue from Contract with Customer, Excluding Assessed Tax	Credit	Duration	RevenueFromContractWithCustomerExcludingAssessedTax
<b>L29</b>	Revenue Not from Contract with Customer, Excluding Interest Income	Credit	Duration	RevenueNotFromContractWithCustomerExcludingInterestIncome
<b>L30</b>	Noninterest Income	Credit	Duration	NoninterestIncome
<b>ExL31</b>	Mortgage Banking, Noninterest Income	Credit	Duration	MortgageBankingNoninterestIncome
<b>L33</b>	Gain (Loss) on Sales of Loans, Net	Credit	Duration	GainLossOnSalesOfLoansNet
<b>L34</b>	Debt Securities, Available-for-Sale, Realized Gain (Loss)	Credit	Duration	DebtSecuritiesAvailableForSaleRealizedGainLoss
<b>L35</b>	Noninterest Income, Other Operating Income	Credit	Duration	NoninterestIncomeOtherOperatingIncome
<b>L36</b>	Insurance Services Revenue	Credit	Duration	InsuranceServicesRevenue

**Figure 13b.2**

The XBRL report views created using the modeling structure are provided here:

	Standard Label	Preferred Label	Deposit Account [Member]	Credit and Debit Card [Member]	Trust and Investment Management Fees [Member]	Report-wide Value
	A3		M31	M34	ExM35	
L1	Revenue from Contract with Customer, Excluding Assessed Tax	Noninterest income in scope of Topic 606	8797	6587	10245	
ExL31	Mortgage Banking, Noninterest Income	Mortgage banking				2478
L36	Insurance Services Revenue	Insurance income				578
L33	Gain (Loss) on Sales of Loans, Net	Net gain on sale of loans				1452
L34	Debt Securities, Available-for-Sale, Realized Gain (Loss)	Net gain on sale of securities available for sale				987
L35	Noninterest Income, Other Operating Income	Other noninterest income				1479
L30	Noninterest Income	Total noninterest income				32603

Figure 13b.3a

Standard Label		Preferred Label					
Product and Service [Axis]		Deposit Account [Member]	Credit and Debit Card [Member]	Trust and Investment Management Fees [Member]	Property and Casualty Brokerage Fees [Member]	Report-wide Value	
A3		M31	M34	ExM35	ExM38		
L1	Revenue from Contract with Customer, Excluding Assessed Tax	Noninterest income in scope of Topic 606	8797	6587	10245	105	25734
L29	Revenue Not from Contract with Customer, Excluding Interest Income	Noninterest income not in scope of Topic 606					6869
L30	Noninterest Income	Total noninterest income					32603

Figure 13b.3b



## Notes:

### Statement of Income:

- “Revenue from Contract with Customer, Excluding Assessed Tax” (**L1**) is used to tag the fact values for the revenue recognized under the *FASB Accounting Standards Codification*<sup>®</sup> Topic 606, Revenue from Contracts with Customers, in both the Statement of Income and Revenue note disclosure. In this example, the revenue recognized from satisfaction of performance obligations excludes tax collected from customers. Alternatively, “Revenue from Contract with Customer, Including Assessed Tax” (**L15**) element may be used, if applicable.
- The fact values for the noninterest income recognized under the *FASB Accounting Standards Codification*<sup>®</sup> Topic 606, Revenue from Contracts with Customers, are tagged using the appropriate line item element, for example, Revenue from Contract with Customer, Excluding Assessed Tax (**L1**), and dimension for each type of the company's noninterest income. “Trust and Investment Management Fees [Member]” (**ExM35**) is created and located together with “Deposit Account [Member]” (**M31**) and “Credit and Debit Card [Member]” (**M34**) under “Product and Service [Axis]” (**A3**) to provide the types of the company's noninterest income.
- The fact values for the noninterest income recognized under guidance other than the *FASB Accounting Standards Codification*<sup>®</sup> Topic 606, Revenue from Contracts with Customers, are tagged using the line item elements and no dimensions. The following line item elements are used:
  - “Mortgage Banking, Noninterest Income” (**ExL31**) is created to tag the fact value for noninterest income from mortgage banking<sup>2</sup>;
  - “Gain (Loss) on Sales of Loans, Net” (**L33**), “Debt Securities, Available-for-Sale, Realized Gain (Loss)” (**L34**), and “Noninterest Income, Other Operating Income” (**L35**) are used to tag the fact values for noninterest income.
- “Insurance Services Revenue” (**L36**) is used to tag the fact value for insurance noninterest income which, in this example, is a combination of revenue under the *FASB Accounting Standards Codification*<sup>®</sup> Topic 606, Revenue from Contracts with Customers, and

---

<sup>2</sup> If mortgage banking income is recognized under the *FASB Accounting Standards Codification*<sup>®</sup> Topic 606, Revenue from Contracts with Customers, then the fact value is intended to be tagged with “Mortgage Banking [Member]” and the appropriate line item element related to revenue recognized under the *FASB Accounting Standards Codification*<sup>®</sup> Topic 606, Revenue from Contracts with Customers.

revenue recognized under guidance other than the *FASB Accounting Standards Codification*<sup>®</sup> Topic 606, Revenue from Contracts with Customers. The dimension is not intended to be used because the line item contains revenue recognized under guidance other than the *FASB Accounting Standards Codification*<sup>®</sup> Topic 606.

- “Noninterest Income” (**L30**) is used to tag the fact value for the total noninterest income. The total noninterest income consists of income recognized under the *FASB Accounting Standards Codification*<sup>®</sup> Topic 606, Revenue from Contracts with Customers, and income recognized under guidance other than the *FASB Accounting Standards Codification*<sup>®</sup> Topic 606, Revenue from Contracts with Customers.

#### Revenue note disclosure:

- “Revenue from Contract with Customer, Excluding Assessed Tax” (**L1**) is used to tag the fact values for the revenue recognized under the *FASB Accounting Standards Codification*<sup>®</sup> Topic 606, Revenue from Contracts with Customers, in both the Statement of Income and Revenue note disclosure. In this example, the revenue recognized from satisfaction of performance obligations excludes tax collected from customers. Alternatively, “Revenue from Contract with Customer, Including Assessed Tax” (**L15**) element may be used, if applicable.
- The fact values for the noninterest income recognized under the *FASB Accounting Standards Codification*<sup>®</sup> Topic 606, Revenue from Contracts with Customers, are tagged using the appropriate line item element, for example, Revenue from Contract with Customer, Excluding Assessed Tax (**L1**), and dimension for each type of the company's noninterest income. “Trust and Investment Management Fees [Member]” (**ExM35**) and “Property and Casualty Brokerage Fees [Member]” (**ExM38**) are created and located together with “Deposit Account [Member]” (**M31**) and “Credit and Debit Card [Member]” (**M34**) under “Product and Service [Axis]” (**A3**) to provide the types of the company's noninterest income.
- “Revenue Not from Contract with Customer, Excluding Interest Income” (**L29**) is used to tag the fact value for the total of noninterest income recognized under guidance other than the *FASB Accounting Standards Codification*<sup>®</sup> Topic 606.
- “Noninterest Income” (**L30**) is used to tag the fact value for the total noninterest income. The total noninterest income consists of income recognized under the *FASB Accounting Standards Codification*<sup>®</sup> Topic 606, Revenue from Contracts with Customers, and

income recognized under guidance other than the *FASB Accounting Standards Codification*<sup>®</sup> Topic 606, Revenue from Contracts with Customers.

### **Example 14—Revenue and Cost of Revenue in the Statement of Income Presentation—Financial Institution—No Subtotals in the Revenue Note Disclosure with Further Disaggregation**

This Example illustrates the modeling for the revenue and cost of revenue in the Statement of Income and Revenue note disclosure for a financial institution. The following combinations are presented:

1. Statement of Income:
  - a. Only noninterest income portion of the Statement of Income is illustrated;
  - b. Noninterest income under the *FASB Accounting Standards Codification*<sup>®</sup> Topic 606, Revenue from Contracts with Customers, is presented as separate line items (“Service charges on deposit accounts,” “Debit and credit card interchange fees,” and “Trust and investment management fees”);
  - c. Noninterest income under guidance other than the *FASB Accounting Standards Codification*<sup>®</sup> Topic 606, Revenue from Contracts with Customers, is presented as separate line items (“Mortgage banking,” “Bank-owned life insurance,” “Net gain on sale of loans,” “Net gain on sale of securities available for sale,” and “Other noninterest income”).
2. Revenue note disclosure:
  - a. Noninterest income under the *FASB Accounting Standards Codification*<sup>®</sup> Topic 606, Revenue from Contracts with Customers, and noninterest income under guidance other than the *FASB Accounting Standards Codification*<sup>®</sup> Topic 606 are presented as separate line items, similar to the Statement of Income, with a few additional line items:
    - i. “Service charges on deposit accounts” is further broken down into “Account maintenance fees” and “Overdraft fees”;
    - ii. “Trust and investment management fees” is further broken down into “Trust fees” and “Investment management fees.”
  - b. Noninterest income line items under the *FASB Accounting Standards Codification*<sup>®</sup> Topic 606, Revenue from Contracts with Customers, are presented separately using denotations and footnotes;

- c. Subtotals for noninterest income in scope and not in scope of the *FASB Accounting Standards Codification*<sup>®</sup> Topic 606 are presented in a separate table.

<b>Company L</b>		<b>Statement of Income</b>	
<b>Year Ended December 31,</b>		<b>20X0</b>	
<b>NONINTEREST INCOME</b>			
Service charges on deposit accounts <sup>(1)</sup>	<b>L1, A3:M31</b>	\$	8,797
Mortgage banking	<b>ExL31</b>		2,478
Debit and credit card interchange fees <sup>(1)</sup>	<b>L1, A3:M34</b>		6,587
Bank-owned life insurance	<b>L32</b>		578
Trust and investment management fees <sup>(1)</sup>	<b>L1, A3:ExM35</b>		10,245
Net gain on sale of loans	<b>L33</b>		1,452
Net gain on sale of securities available for sale	<b>L34</b>		987
Other noninterest income	<b>L35</b>		1,479
<b>Total noninterest income</b>	<b>L30</b>	<b>\$</b>	<b>32,603</b>

<sup>(1)</sup> Noninterest income recognized under the *FASB Accounting Standards Codification*<sup>®</sup> Topic 606, Revenue from Contracts with Customers.

**Figure 14.1a**

<b>Company L</b>		
<b>Note Disclosure</b>		
<b>Revenue from Contracts with Customers</b>		
<b>Year Ended December 31,</b>		<b>20X0</b>
Noninterest income:		
Service charges on deposit accounts <sup>(1)</sup>		
Account maintenance fees	<b>L1, A3:ExM32</b>	\$ 4,879
Overdraft fees	<b>L1, A3:ExM33</b>	3,918
Total service charges on deposit accounts	<b>L1, A3:M31</b>	8,797
Mortgage banking	<b>ExL31</b>	2,478
Debit and credit card interchange fees <sup>(1)</sup>	<b>L1, A3:M34</b>	6,587
Bank-owned life insurance	<b>L32</b>	578
Trust and investment management fees <sup>(1)</sup>		
Trust fees	<b>L1, A3:ExM36</b>	5,789
Investment management fees	<b>L1, A3:M37</b>	4,456
Total trust and investment management fees	<b>L1, A3:ExM35</b>	10,245
Net gain on sale of loans	<b>L33</b>	1,452
Net gain on sale of securities available for sale	<b>L34</b>	987
Other noninterest income	<b>L35</b>	1,479
<b>Total noninterest income</b>	<b>L30</b>	<b>\$ 32,603</b>
<sup>(1)</sup> Noninterest income recognized under the <i>FASB Accounting Standards Codification</i> <sup>®</sup> Topic 606, Revenue from Contracts with Customers.		
<b>Year Ended December 31,</b>		<b>20X0</b>
Noninterest income from contracts with customers in scope of ASC Topic 606	<b>L1</b>	25,629
Noninterest income out of scope of ASC Topic 606	<b>L29</b>	6,974
<b>Total noninterest income</b>	<b>L30</b>	<b>\$ 32,603</b>

**Figure 14.1b**

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>
<b>A3</b>	Product and Service [Axis]		Duration	ProductOrServiceAxis
	Product and Service [Domain]		Duration	ProductsAndServicesDomain
<b>M31</b>	Deposit Account [Member]		Duration	DepositAccountMember
<b>ExM32</b>	Account Maintenance Fees [Member]		Duration	AccountMaintenanceFeesMember
<b>ExM33</b>	Overdraft Fees [Member]		Duration	OverdraftFeesMember
<b>M34</b>	Credit and Debit Card [Member]		Duration	CreditAndDebitCardMember
<b>ExM35</b>	Trust and Investment Management Fees [Member]		Duration	TrustAndInvestmentManagementFeesMember
<b>ExM36</b>	Trust Fees [Member]		Duration	TrustFeesMember
<b>M37</b>	Investment Advisory, Management and Administrative Service [Member]		Duration	InvestmentAdvisoryManagementAndAdministrativeServiceMember
<b>L1</b>	Revenue from Contract with Customer, Excluding Assessed Tax	Credit	Duration	RevenueFromContractWithCustomerExcludingAssessedTax
<b>L29</b>	Revenue Not from Contract with Customer, Excluding Interest Income	Credit	Duration	RevenueNotFromContractWithCustomerExcludingInterestIncome
<b>L30</b>	Noninterest Income	Credit	Duration	NoninterestIncome
<b>ExL31</b>	Mortgage Banking, Noninterest Income	Credit	Duration	MortgageBankingNoninterestIncome
<b>L32</b>	Bank Owned Life Insurance Income	Credit	Duration	BankOwnedLifeInsuranceIncome
<b>L33</b>	Gain (Loss) on Sales of Loans, Net	Credit	Duration	GainLossOnSalesOfLoansNet
<b>L34</b>	Debt Securities, Available-for-Sale, Realized Gain (Loss)	Credit	Duration	DebtSecuritiesAvailableForSaleRealizedGainLoss
<b>L35</b>	Noninterest Income, Other Operating Income	Credit	Duration	NoninterestIncomeOtherOperatingIncome

**Figure 14.2**

The XBRL report views created using the modeling structure are provided here:

	Standard Label	Preferred Label	Deposit Account [Member]	Credit and Debit Card [Member]	Trust and Investment Management Fees [Member]	Report-wide Value
	A3		M31	M34	ExM35	
L1	Revenue from Contract with Customer, Excluding Assessed Tax	Noninterest income from contracts with customers in scope of ASC Topic 606	8797	6587	10245	
ExL31	Mortgage Banking, Noninterest Income	Mortgage banking				2478
L32	Bank Owned Life Insurance Income	Bank-owned life insurance				578
L33	Gain (Loss) on Sales of Loans, Net	Net gain on sale of loans				1452
L34	Debt Securities, Available-for-Sale, Realized Gain (Loss)	Net gain on sale of securities available for sale				987
L35	Noninterest Income, Other Operating Income	Other noninterest income				1479
L30	Noninterest Income	Total noninterest income				32603

Figure 14.3a



Standard Label		Preferred Label							Report-wide Value
Product and Service [Axis]		Account Maintenance Fees [Member]	Overdraft Fees [Member]	Deposit Account [Member]	Credit and Debit Card [Member]	Trust Fees [Member]	Investment Advisory, Management and Administrative Service [Member]	Trust and Investment Management Fees [Member]	
A3		ExM32	ExM33	M31	M34	ExM36	M37	ExM35	
L1	Revenue from Contract with Customer, Excluding Assessed Tax	4879	3918	8797	6587	5789	4456	10245	25629
L29	Revenue Not from Contract with Customer, Excluding Interest Income								6974
ExL31	Mortgage Banking, Noninterest Income								2478
L32	Bank Owned Life Insurance Income								578
L33	Gain (Loss) on Sales of Loans, Net								1452
L34	Debt Securities, Available-for-Sale, Realized Gain (Loss)								987
L35	Noninterest Income, Other Operating Income								1479
L30	Noninterest Income								32603

Figure 14.3b

## Notes:

### Statement of Income:

- “Revenue from Contract with Customer, Excluding Assessed Tax” (**L1**) is used to tag the fact values for the revenue recognized under the *FASB Accounting Standards Codification*<sup>®</sup> Topic 606, Revenue from Contracts with Customers, in both the Statement of Income and Revenue note disclosure. In this example, the revenue recognized from satisfaction of performance obligations excludes tax collected from customers. Alternatively, “Revenue from Contract with Customer, Including Assessed Tax” (**L15**) element may be used, if applicable.
- The fact values for the noninterest income recognized under the *FASB Accounting Standards Codification*<sup>®</sup> Topic 606, Revenue from Contracts with Customers, are tagged using the appropriate line item element, for example, Revenue from Contract with Customer, Excluding Assessed Tax (**L1**), and dimension for each type of the company's noninterest income. “Trust and Investment Management Fees [Member]” (**ExM35**) is created and located together with “Deposit Account [Member]” (**M31**) and “Credit and Debit Card [Member]” (**M34**) under “Product and Service [Axis]” (**A3**) to provide the types of the company's noninterest income.
- The fact values for the noninterest income recognized under guidance other than the *FASB Accounting Standards Codification*<sup>®</sup> Topic 606, Revenue from Contracts with Customers, are tagged using the line item elements and no dimensions. The following line item elements are used:
  - “Mortgage Banking, Noninterest Income” (**ExL31**) is created to tag the fact value for noninterest income from mortgage banking<sup>3</sup>;
  - “Bank Owned Life Insurance Income” (**L32**), “Gain (Loss) on Sales of Loans, Net” (**L33**), “Debt Securities, Available-for-Sale, Realized Gain (Loss)” (**L34**), and “Noninterest Income, Other Operating Income” (**L35**) are used to tag the fact values for noninterest income.
- “Noninterest Income” (**L30**) is used to tag the fact value for the total noninterest income. The total noninterest income consists of income recognized under the *FASB Accounting*

---

<sup>3</sup> If mortgage banking income is recognized under the *FASB Accounting Standards Codification*<sup>®</sup> Topic 606, Revenue from Contracts with Customers, then the fact value is intended to be tagged with “Mortgage Banking [Member]” and the appropriate line item element related to revenue recognized under the *FASB Accounting Standards Codification*<sup>®</sup> Topic 606, Revenue from Contracts with Customers.

*Standards Codification*<sup>®</sup> Topic 606, Revenue from Contracts with Customers, and income recognized under guidance other than the *FASB Accounting Standards Codification*<sup>®</sup> Topic 606, Revenue from Contracts with Customers.

Revenue note disclosure:

- “Revenue from Contract with Customer, Excluding Assessed Tax” (**L1**) is used to tag the fact values for the revenue recognized under the *FASB Accounting Standards Codification*<sup>®</sup> Topic 606, Revenue from Contracts with Customers, in both the Statement of Income and Revenue note disclosure. In this example, the revenue recognized from satisfaction of performance obligations excludes tax collected from customers. Alternatively, “Revenue from Contract with Customer, Including Assessed Tax” (**L15**) element may be used, if applicable.
- The fact values for the noninterest income recognized under the *FASB Accounting Standards Codification*<sup>®</sup> Topic 606, Revenue from Contracts with Customers, are tagged using the appropriate line item element, for example, Revenue from Contract with Customer, Excluding Assessed Tax (**L1**), and dimension for each type of the company's noninterest income. “Trust and Investment Management Fees [Member]” (**ExM35**) is created and located together with “Deposit Account [Member]” (**M31**) and “Credit and Debit Card [Member]” (**M34**) under “Product and Service [Axis]” (**A3**) to provide the types of the company's noninterest income.
  - “Account Maintenance Fees [Member]” (**ExM32**) and “Overdraft Fees [Member]” (**ExM33**) are created and located under “Product and Service [Axis]” (**A3**) to provide a further breakdown of the company's noninterest income from service charges on deposit accounts.
  - “Trust Fees [Member]” (**ExM36**) is created and located together with “Investment Advisory, Management and Administrative Service [Member]” (**M37**) under “Product and Service [Axis]” (**A3**) to provide a further breakdown of the company's noninterest income from trust and investment management fees.
- “Revenue Not from Contract with Customer, Excluding Interest Income” (**L29**) is used to tag the fact value for the total of noninterest income recognized under guidance other than the *FASB Accounting Standards Codification*<sup>®</sup> Topic 606, Revenue from Contracts with Customers.

- “Noninterest Income” (**L30**) is used to tag the fact value for the total noninterest income. The total noninterest income consists of income recognized under the *FASB Accounting Standards Codification*<sup>®</sup> Topic 606, Revenue from Contracts with Customers, and income recognized under guidance other than the *FASB Accounting Standards Codification*<sup>®</sup> Topic 606, Revenue from Contracts with Customers.

## Appendix A

### Changes to 2023 GAAP Taxonomy Implementation Guide (Version 5.0) from 2021 GAAP Taxonomy Implementation Guide (Version 4.0)

Example Number(s) or Section	Figure(s)	Explanation	2021 Version 4.0 Reference	2021 Version 4.0 Element	2021 Version 4.0 Standard Label	2023 Version 5.0 Reference	2023 Version 5.0 Element	2023 Version 5.0 Standard Label
Part I, Example 3a	N/A	Example 3a was renamed to Example 3.	N/A	N/A	N/A	N/A	N/A	N/A
Part I, Example 3b	N/A	Example 3b was renamed to Example 4.	N/A	N/A	N/A	N/A	N/A	N/A
Part I, Example 4	N/A	Example 4 was renamed to Example 5.	N/A	N/A	N/A	N/A	N/A	N/A
Part I, Example 5	N/A	Example 5 was removed. Legend identifiers were updated throughout the guide to reflect the removal of Example 5 elements.	N/A	N/A	N/A	N/A	N/A	N/A
Part II, Examples 13a, 13b, and 14	N/A	Modified language throughout the example.	N/A	N/A	N/A	N/A	N/A	N/A