

**Version 6.0**  
**March 2023**

**Subsequent Events**  
(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 2017 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 the SEC Reporting Taxonomy (SRT) (collectively referred to as the “GAAP Taxonomy”) are designed. It also provides other information to help a user of the GAAP Taxonomy understand how elements and relationships are structured.

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## GAAP Taxonomy Implementation Guide on Modeling Subsequent Events

### Overview

The purpose of this GAAP Taxonomy Implementation Guide (Guide) is to demonstrate the modeling for disclosures related to transactions that occur after the statement of financial position date but before the financial statements are issued or were available to be issued. These examples are not intended to encompass all of the potential modeling configurations or to dictate the appearance and structure of an entity's extension taxonomy. 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 subsequent events located in relationship group 870000 is structured within the GAAP Taxonomy. The examples are based on the assumption that the entity meets the criteria for reporting subsequent events under Generally Accepted Accounting Principles (GAAP) and/or U.S. Securities and Exchange Commission (SEC) authoritative literature. However, 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).

Two sections are included in this Guide:

**Section 1: Overview of Modeling:** This section provides an overview of the modeling for the reporting of Topic.

**Section 2: Examples of Modeling:** This section includes examples of modeling for the reporting of Topic.

- Example 1—[Modeling of Declaration of Dividends and Issuance of Common Stock after the end of the Reporting Period](#)
- Example 2—[Modeling the Repurchase of Common Stock after the end of the Reporting Period](#)

- Example 3—[Modeling a New Credit Facility Entered into after the end of the Reporting Period](#)
- Example 4—[Modeling a Business Acquisition Completed after the end of the Reporting Period](#)

## Section 1: Overview of Modeling

The Subsequent Events disclosure group in the GAAP Taxonomy provides a structure for reporting numeric and non-numeric facts in a subsequent event. Filers may use “Subsequent Event Type [Axis]”(A1), along with other elements in the GAAP Taxonomy that describe their subsequent event. By using line item and dimension elements consistently, different events should have the same modeling structure whether they occur before or after the period being reported on.

The standard labels of “Subsequent Event Type [Axis]”(A1) and “Subsequent Event Type [Domain]” both indicate “type,” and the definition of “Subsequent Event Type [Axis]”(A1) is, “Information *by event* that occurred after the balance sheet date but before financial statements are issued or available to be issued.” [Emphasis added] However, it is not the intent of the model that extension members be created to indicate different types of subsequent events that may have occurred, such as a debt offering or a business combination. “Subsequent Event [Member]” (M1), the member already included in the GAAP Taxonomy, is intended be used to qualify the reported facts so as to “flag” the information being a reported as a subsequent event. There are no other member elements that are appropriate for use with “Subsequent Event Type [Axis]”(A1).

Primary line item elements from other relevant disclosure topics that reflect the nature of the transaction are intended to be dimensionally qualified with “Subsequent Event Type [Axis]”( A1) and “Subsequent Event [Member]” (M1).

## General Information

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

Coding	Standard Label	Element Name
<b>A1</b>	<b>Subsequent Event Type [Axis]</b>	<b>SubsequentEventTypeAxis</b>
	Subsequent Event Type [Domain]	SubsequentEventTypeDomain
<b>M1</b>	Subsequent Event [Member]	SubsequentEventMember
<b>A2</b>	<b>Class of Stock [Axis]</b>	<b>StatementClassOfStockAxis</b>
	Class of Stock [Domain]	ClassOfStockDomain
<b>M2</b>	Common Class A [Member]	CommonClassAMember
<b>M3</b>	Common Class B [Member]	CommonClassBMember
<b>A3</b>	<b>Statistical Measurement [Axis]</b>	<b>RangeAxis</b>
	Statistical Measurement [Domain]	RangeMember
<b>M4</b>	Maximum [Member]	MaximumMember
<b>M5</b>	Minimum [Member]	MinimumMember
<b>A4</b>	<b>Credit Facility [Axis]</b>	<b>CreditFacilityAxis</b>
	Credit Facility [Domain]	CreditFacilityDomain
<b>M6</b>	Revolving Credit Facility [Member]	RevolvingCreditFacilityMember
<b>A5</b>	<b>Business Acquisition [Axis]</b>	<b>BusinessAcquisitionAxis</b>
	Business Acquisition, Acquiree [Domain]	BusinessAcquisitionAcquireeDomain
<b>ExM7</b>	Merry Nome Company [Member]	MerryNomeCompanyMember

- (2) Elements that have an instant period type and elements that have a duration period type are indicated as such in Figure x.2 of each example. Instant elements have a single date context (such as December 31, 20XX), and duration elements have a starting and ending date as their context (such as January 1 through December 31, 20XX).
- (3) The XBRL report view (Figure x.3 in each example) does not include all information that may appear in an entity’s instance document. The XBRL report view is provided for illustrative purposes only.
- (4) For elements contained in the GAAP Taxonomy, the standard label is as it appears in the GAAP Taxonomy. For extension elements, the standard label corresponds to the element

name. For information about structuring extension elements, 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*.
- (8) Elements labeled with an asterisk (\*) are under consideration for the final 2024 GAAP Taxonomy.

## **Section 2: Examples of Modeling**

This section provides example of disclosures for subsequent events.

## Example 1—Modeling of Declaration of Dividends and Issuance of Common Stock after the end of the Reporting Period

Example 1 illustrates the declaration of two dividends and the issuance of common stock after the statement of financial position date but before the financial statements are issued or available to be issued. The reporting period ends on December 31, 20X0.

On January 2, 20X1<sup>(1)</sup>, the Board of Directors declared a dividend payable of \$0.02<sup>(2)</sup> per share of Class A Common Stock. Dividends amounting to \$20,000<sup>(3)</sup> are payable on February 15, 20X1<sup>(4)</sup> to Class A Common Stock shareholders of record as of the close of business on February 3, 20X1<sup>(5)</sup>. On January 7, 20X1<sup>(6)</sup>, the Company declared a dividend payable of \$0.04<sup>(7)</sup> per share of Class B Common Stock. Dividends amounting to \$40,000<sup>(8)</sup> are payable on February 22, 20X1<sup>(9)</sup>, to Class B Common Stock shareholders of record as of the close of business on February 9, 20X1<sup>(10)</sup>. The Company issued 6,400,000<sup>(11)</sup> shares of Class B common stock on February 12, 20X1<sup>(a)</sup>.

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

(1) L1, A1:M1, A2:M2

(2) L3, A1:M1, A2:M2

(3) L5, A1:M1, A2:M2

(4) L2, A1:M1, A2:M2

(5) L4, A1:M1, A2:M2

(6) L1, A1:M1, A2:M3

(7) L3, A1:M1, A2:M3

(8) L5, A1:M1, A2:M3

(9) L2, A1:M1, A2:M3

(10) L4, A1:M1, A2:M3

(11) L6, A1:M1, A2:M3

(a) The date context is the date that the dividend is declared or stock is issued.

Figure 1.1

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

	<b><u>Standard Label</u></b>	<b><u>Period Type</u></b>	<b><u>Balance Type</u></b>	<b><u>Element Name</u></b>
<b>A1</b>	Subsequent Event Type [Axis]	Duration		SubsequentEventTypeAxis
	Subsequent Event Type [Domain]			SubsequentEventTypeDomain
<b>M1</b>	Subsequent Event [Member]	Duration		SubsequentEventMember
<b>A2</b>	Class of Stock [Axis]	Duration		StatementClassOfStockAxis
	Class of Stock [Domain]			ClassOfStockDomain
<b>M2</b>	Common Class A [Member]	Duration		CommonClassAMember
<b>M3</b>	Common Class B [Member]	Duration		CommonClassBMember
<b>L1</b>	Dividends Payable, Date Declared	Duration		DividendsPayableDateDeclaredDayMonthAndYear
<b>L2</b>	Dividends Payable, Date to be Paid	Duration		DividendPayableDateToBePaidDayMonthAndYear
<b>L3</b>	Common Stock, Dividends, Per Share, Declared	Duration		CommonStockDividendsPerShareDeclared
<b>L4</b>	Dividends Payable, Date of Record	Duration		DividendsPayableDateOfRecordDayMonthAndYear
<b>L5</b>	Dividends	Duration	Debit	Dividends
<b>L6</b>	Stock Issued During Period, Shares, New Issues	Duration		StockIssuedDuringPeriodSharesNewIssues

**Figure 1.2**

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

Standard Label		Preferred Label		
<i>Subsequent Event Context<sup>(a)</sup></i>		20X1-01-02 to 20X1-01-02	20X1-01-07 to 20X1-01-07	20X1-02-12 to 20X1-02-12
Subsequent Event Type [Axis] A1		Subsequent Event [Member] M1		
Class of Stock [Axis] A2		Common Class A [Member] M2	Common Class B [Member] M3	
L1	Dividends Payable, Date Declared	Dividends Payable, Date Declared	20X1-01-02	20X1-01-07
L2	Dividends Payable, Date to be Paid	Dividends Payable, Date to be Paid	20X1-02-15	20X1-02-22
L3	Common Stock, Dividends, Per Share, Declared	Common Stock, Dividends, Per Share, Declared	0.02	0.04
L4	Dividends Payable, Date of Record	Dividends Payable, Date of Record	20X1-02-03	20X1-02-09
L5	Dividends	Dividends	20000	40000
L6	Stock Issued During Period, Shares, New Issues	Stock Issued During Period		6400000

**Figure 1.3**

(a) The date context is the date that the dividend is declared or stock is issued.

## Notes:

- The elements used for this example are not necessarily included in relationship group 870000, but are included within other locations of the GAAP Taxonomy. “Class of Stock [Axis]” (A2), “Common Class A [Member]” (M2) and “Common Class B [Member]” (M3) are found in other relationship groups in the GAAP Taxonomy. “Class of Stock [Axis]” (A2) is used for the class of stock specifically identified.
- The standard labels of “Subsequent Event Type [Axis]” (A1) and “Subsequent Event Type [Domain]” both indicate “type,” and the definition of “Subsequent Event Type [Axis]” (A1) is, “Information *by event* that occurred after the balance sheet date but before financial statements are issued or available to be issued.” [Emphasis added] However, it is not the intent of the model that extension members be created to indicate different types of subsequent events that may have occurred, such as a debt offering or a business combination. “Subsequent Event [Member]” (M1), the member included in the GAAP Taxonomy, is intended to be used to qualify the reported facts so as to “flag” the information being reported as a subsequent event. There are no other member elements that are appropriate for use with “Subsequent Event Type [Axis]” (A1). Filers should use primary line item elements from other relevant disclosure topics that reflect the nature of the transaction dimensionally qualified with “Subsequent Event Type [Axis]” (A1) and “Subsequent Event [Member]” (M1).

## **Example 2—Modeling the Repurchase of Common Stock after the end of the Reporting Period**

Example 2 illustrates the repurchase of common stock after the statement of financial position date but before the financial statements are issued or available to be issued. The reporting period ends on December 31, 20X0.

Pursuant to the share repurchase program approved on December 3, 20X1<sup>(b)</sup>, we have purchased 1,757,660<sup>(1)</sup> shares of Class A Common Stock subsequent to December 31, 20X1 and through January 12, 20X1<sup>(b)</sup> for a total cost of \$50,415<sup>(2)</sup> inclusive of transaction costs, bringing the total shares of Class A Common Stock repurchased under the plan to 4,401,765<sup>(3)</sup>.

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

**(1) L7, A1:M1, A2:M2**

**(2) L8, A1:M1, A2:M2**

**(3) L7, A1:M1, A2:M2**

(b) The date context is the date shares were repurchased.

**Figure 2.1**

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

	<u>Standard Label</u>	<u>Period Type</u>	<u>Balance Type</u>	<u>Element Name</u>
<b>A1</b>	Subsequent Event Type [Axis]	Duration		SubsequentEventTypeAxis
	Subsequent Event Type [Domain]			SubsequentEventTypeDomain
<b>M1</b>	Subsequent Event [Member]	Duration		SubsequentEventMember
<b>A2</b>	Class of Stock [Axis]	Duration		StatementClassOfStockAxis
	Class of Stock [Domain]			ClassOfStockDomain
<b>M2</b>	Common Class A [Member]	Duration		CommonClassAMember
<b>L7</b>	Treasury Stock, Shares, Acquired	Duration		TreasuryStockSharesAcquired
<b>L8</b>	Treasury Stock, Value, Acquired, Cost Method	Duration	Debit	TreasuryStockValueAcquiredCostMethod

**Figure 2.2**

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

Standard Label		Preferred Label	
<i>Subsequent Event Context</i>		20X1-01-01 to 20X1-01-12	20X0-12-03 to 20X1-01-12
Subsequent Event Type [Axis] A1		Subsequent Event [Member] M1	
Class of Stock [Axis] A2		Common Class A [Member] M2	
L7	Treasury Stock, Shares, Acquired	Shares Purchased	
L8	Treasury Stock, Value, Acquired, Cost Method	Cost of Shares Purchased	
		1757660	4401765
		50415	

Figure 2.3

**Notes:**

- The elements used for this example are not necessarily included in relationship group 870000, but are included within other locations of the GAAP Taxonomy. “Class of Stock [Axis]” (A2), “Common Class A [Member]” (M2) are found in other relationship groups in the GAAP Taxonomy. “Class of Stock [Axis]” (A2) is used for the class of stock specifically identified.
- “Treasury Stock, Shares, Acquired” (L7) (1,757,660) was used to describe the purchase after the end of the reporting period. It was also used to tag the total shares purchased under the program (4,401,765).
- The standard labels of “Subsequent Event Type [Axis]” (A1) and “Subsequent Event Type [Domain]” both indicate “type,” and the definition of “Subsequent Event Type [Axis]” (A1) is, “Information *by event* that occurred after the balance sheet date but before financial statements are issued or available to be issued.” [Emphasis added] However, it is not the intent of the model that extension members be created to indicate different types of subsequent events that may have occurred, such as a debt offering or a business combination. “Subsequent Event [Member]” (M1), the member included in the GAAP Taxonomy, is intended be used to qualify the reported facts so as to “flag” the information being reported as a subsequent event. There are no other member elements that are appropriate for use with “Subsequent Event Type [Axis]” (A1). Filers should use primary line item elements from other relevant disclosure topics that reflect the nature of the transaction dimensionally qualified with “Subsequent Event Type [Axis]” (A1) and “Subsequent Event [Member]” (M1).

### **Example 3—Modeling a New Credit Facility Entered into after the end of the Reporting Period**

Example 3 illustrates entering into a new credit facility after the statement of financial position date but before the financial statements are issued or available to be issued. The reporting period ends on December 31, 20X0.

On January 12, 20X1<sup>(1)</sup>, we entered into a \$250,000<sup>(2)</sup> revolving credit facility with a maturity date of January 12, 20X5<sup>(3)</sup>. Any borrowing under the facility will bear interest at SOFR<sup>(4)</sup> plus 1.25%<sup>(5)</sup> to 1.5%<sup>(6)</sup> depending on our leverage ratio which is the ratio of our consolidated total indebtedness to our consolidated earnings before interest, taxes, depreciation and amortization. We must also pay a commitment fee of 0.0175%<sup>(7)</sup> to 0.225%<sup>(8)</sup> depending on our leverage ratio. The credit agreement evidencing the facility contains customary representation, warranties, covenants, and event of default.

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

**(1) L9, A1:M1, A4:M6**

**(2) L10, A1:M1, A4:M6**

**(3) L11, A1:M1, A4:M6**

**(4) ExXL14\*, A1:M1, A4:M6**

**(5) L12, A1:M1, A3:M5, A4:M6**

**(6) L12, A1:M1, A3:M4, A4:M6**

**(7) L13, A1:M1, A3:M5, A4:M6**

**(8) L13, A1:M1, A3:M4, A4:M6**

**Figure 3.1**

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

	<b>Standard Label</b>	<b>Period Type</b>	<b>Balance Type</b>	<b>Element Name</b>
<b>A1</b>	Subsequent Event Type [Axis]	Duration		SubsequentEventTypeAxis
	Subsequent Event Type [Domain]			SubsequentEventTypeDomain
<b>M1</b>	Subsequent Event [Member]	Duration		SubsequentEventMember
<b>A3</b>	Statistical Measurement [Axis]	Duration		RangeAxis
	Statistical Measurement [Domain]			RangeMember
<b>M4</b>	Maximum [Member]	Duration		MaximumMember
<b>M5</b>	Minimum [Member]	Duration		MinimumMember
<b>A4</b>	Credit Facility [Axis]	Duration		CreditFacilityAxis
	Credit Facility [Domain]			CreditFacilityDomain
<b>M6</b>	Revolving Credit Facility [Member]	Duration		RevolvingCreditFacilityMember
<b>L9</b>	Line of Credit Facility, Initiation Date	Duration		LineOfCreditFacilityInitiationDate1
<b>L10</b>	Line of Credit Facility, Maximum Borrowing Capacity	Instant	Credit	LineOfCreditFacilityMaximumBorrowingCapacity
<b>L11</b>	Line of Credit Facility, Expiration Date	Duration		LineOfCreditFacilityExpirationDate1
<b>L12</b>	Debt Instrument, Basis Spread on Variable Rate	Duration		DebtInstrumentBasisSpreadOnVariableRate1
<b>L13</b>	Line of Credit Facility, Unused Capacity, Commitment Fee Percentage	Duration		LineOfCreditFacilityUnusedCapacityCommitmentFeePercentage
<b>ExXL14*</b>	Debt Instrument, Variable Interest Rate, Type [Extensible Enumeration]	Duration		DebtInstrumentVariableInterestRateTypeExtensibleEnumeration

**Figure 3.2**

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

Standard Label	Preferred Label	20X1-01-12	20X1-01-12 to 20X1-01-12			
<i>Subsequent Event Context</i>			<b>Subsequent Event [Member]</b>			
<b>Subsequent Event Type [Axis]</b> A1			<b>M1</b>			
<b>Statistical Measurement [Axis]</b> A3			<b>Maximum [Member]</b> M4	<b>Minimum [Member]</b> M5	<b>Maximum [Member]</b> M4	<b>Minimum [Member]</b> M5
<b>Credit Facility [Axis]</b> A4			<b>Revolving Credit Facility [Member]</b> M6			
L9 <b>Line of Credit Facility, Initiation Date</b>	<b>Line of Credit Facility, Initiation Date</b>		20X1-01-12			
L10 <b>Line of Credit Facility, Maximum Borrowing Capacity</b>	<b>Revolving Credit Facility</b>	250000				
L11 <b>Line of Credit Facility, Expiration Date</b>	<b>Revolving Credit Facility, Maturity Date</b>		20X5-01-12			
L12 <b>Debt Instrument, Basis Spread on Variable Rate</b>	<b>Variable Interest on Revolving Credit Facility</b>			0.015	0.0125	
L13 <b>Line of Credit Facility, Unused Capacity, Commitment Fee Percentage</b>	<b>Revolving Credit Facility, Commitment Fee</b>					0.00225 0.000175
ExXL14* <b>Debt Instrument, Variable Interest Rate, Type [Extensible Enumeration]</b>	<b>SOFR</b>		<a href="http://www.abc.com/20X01231#SecuredOvernightFinancingRateMember">http://www.abc.com/20X01231#SecuredOvernightFinancingRateMember</a>			

Figure 3.3

## Notes:

- The elements used for this example are not necessarily included in relationship group 870000, but are included within other locations of the GAAP Taxonomy. “Credit Facility [Axis]” (A4), “Revolving Credit Facility [Member]” (M6), and “Statistical Measurement [Axis]” (A3) are found in other relationship groups in the GAAP Taxonomy. “Credit Facility [Axis]” (A4) and “Revolving Credit Facility [Member]” (M6) identify the type of credit facility.
- The standard labels of “Subsequent Event Type [Axis]” (A1) and “Subsequent Event Type [Domain]” both indicate “type,” and the definition of “Subsequent Event Type [Axis]” (A1) is, “Information *by event* that occurred after the balance sheet date but before financial statements are issued or available to be issued.” [Emphasis added] However, it is not the intent of the model that extension members be created to indicate different types of subsequent events that may have occurred, such as a debt offering or a business combination. “Subsequent Event [Member]” (M1), the member included in the GAAP Taxonomy, is intended be used to qualify the reported facts so as to “flag” the information being reported as a subsequent event. There are no other member elements that are appropriate for use with “Subsequent Event Type [Axis]” (A1). Filers should use primary line item elements from other relevant disclosure topics that reflect the nature of the transaction dimensionally qualified with “Subsequent Event Type [Axis]” (A1) and “Subsequent Event [Member]” (M1).

## **Example 4—Modeling a Business Acquisition Completed after the end of the Reporting Period**

Example 4 illustrates the completion of a business acquisition after the statement of financial position date but before the financial statements are issued or available to be issued. The reporting period ends on December 31, 20X0.

On January 12, 20X1<sup>(1)</sup>, we completed an acquisition of Merry Nome Company, a leading provider of photo books and other photo products for cash consideration of up to \$65,000<sup>(2)</sup>, consisting of \$60,000<sup>(3)</sup> which was paid and up to \$5,000<sup>(4)</sup> payable based upon an earn-out period of 18 months<sup>(5)</sup>.

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

**(1) L15, A1:M1, A5:ExM7**

**(2) L16, A1:M1, A3:M4, A5:ExM7**

**(3) L17, A1:M1, A5:ExM7**

**(4) L18, A1:M1, A3:M4, A5:ExM7**

**(5) ExL19, A1:M1, A5:ExM7**

**Figure 4.1**

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

	<b><u>Standard Label</u></b>	<b><u>Period Type</u></b>	<b><u>Balance Type</u></b>	<b><u>Element Name</u></b>
<b>A1</b>	Subsequent Event Type [Axis]	Duration		SubsequentEventTypeAxis
	Subsequent Event Type [Domain]			SubsequentEventTypeDomain
<b>M1</b>	Subsequent Event [Member]	Duration		SubsequentEventMember
<b>A3</b>	Statistical Measurement [Axis]	Duration		RangeAxis
	Statistical Measurement [Domain]			RangeMember
<b>M4</b>	Maximum [Member]	Duration		MaximumMember
<b>A5</b>	Business Acquisition [Axis]	Duration		BusinessAcquisitionAxis
	Business Acquisition, Acquiree [Domain]			BusinessAcquisitionAcquireeDomain
<b>ExM7</b>	Merry Nome Company [Member]	Duration		MerryNomeCompanyMember
<b>L15</b>	Business Acquisition, Effective Date of Acquisition	Duration		BusinessAcquisitionEffectiveDateOfAcquisition1
<b>L16</b>	Business Combination, Consideration Transferred	Duration	Credit	BusinessCombinationConsiderationTransferred1
<b>L17</b>	Payments to Acquire Businesses, Gross	Duration	Credit	PaymentsToAcquireBusinessesGross
<b>L18</b>	Business Combination, Contingent Consideration, Liability, Noncurrent	Instant	Credit	BusinessCombinationContingentConsiderationLiabilityNoncurrent
<b>ExL19</b>	Business Acquisition, Contingent Consideration, Agreement Period	Duration		BusinessAcquisitionContingentConsiderationAgreementPeriod

**Figure 4.2**

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

Standard Label		Preferred Label		
<i>Subsequent Event Context</i>		20X1-01-12 to 20X1-01-12		20X1-01-12
Subsequent Event Type [Axis]		Subsequent Event [Member]		
A1		M1		
Statistical Measurement [Axis]		Maximum [Member]		
A3		M4		
Business Acquisition [Axis]		Merry Nome Company [Member]		
A5		ExM7		
L15	Business Acquisition, Effective Date of Acquisition	Business Acquisition, Effective Date of Acquisition	20X1-01-12	
L16	Business Combination, Consideration Transferred	Consideration Transferred		65000
L17	Payments to Acquire Businesses, Gross	Cash Consideration	60000	
L18	Business Combination, Contingent Consideration, Liability, Noncurrent	Payable on Business Combination, Noncurrent		5000
ExL19	Business Acquisition, Contingent Consideration, Agreement Period	Earn-out Period	P18M	

Figure 4.3

**Notes:**

- The elements used for this example are not necessarily included in relationship group 870000, but are included within other locations of the GAAP Taxonomy. “Business Acquisition [Axis]” (A5), “Statistical Measurement [Axis]” (A3), and “Maximum [Member]” (M4) are found in other relationship groups in the GAAP Taxonomy. “Business Acquisition [Axis]” (A5), “Merry Nome Company [Member]” (ExM7) identify the business acquisition. “Merry Nome Company [Member]” (ExM7) is not in the GAAP Taxonomy, it is an extension element used to identify the business being acquired.
- The standard labels of “Subsequent Event Type [Axis]” (A1) and “Subsequent Event Type [Domain]” both indicate “type,” and the definition of “Subsequent Event Type [Axis]” (A1) is, “Information *by event* that occurred after the balance sheet date but before financial statements are issued or available to be issued.” [Emphasis added] However, it is not the intent of the model that extension members be created to indicate different types of subsequent events that may have occurred, such as a debt offering or a business combination. “Subsequent Event [Member]” (M1), the member included in the GAAP Taxonomy, is intended be used to qualify the reported facts so as to “flag” the information being reported as a subsequent event. There are no other member elements that are appropriate for use with “Subsequent Event Type [Axis]” (A1). Filers should use primary line item elements from other relevant disclosure topics that reflect the nature of the transaction dimensionally qualified with “Subsequent Event Type [Axis]” (A1) and “Subsequent Event [Member]” (M1).

**Appendix A—Changes to 2023 GAAP Taxonomy Implementation Guide 6.0 from 2017 GAAP Taxonomy Implementation Guide 5.0**

Example Number(s) or Section	Figure(s)	Explanation	2017 Reference	2017 Element	2017 Standard Label	2023 Reference	2023 Element	2023 Standard Label
General Information	Table	Variable Rate [Axis] removed due to change in modeling.	<b>A6</b>	VariableRateAxis	Variable Rate [Axis]			
General Information	Table	Variable Rate [Domain] removed due to change in modeling.		VariableRateDomain	Variable Rate [Domain]			
General Information	Notes	Updated language in Notes 2 and 3						
Example 1	1.1; 1.2; 1.3	Added Element in Example 1 and renumbered remaining elements.				<b>L1</b>	DividendsPayableDateDeclaredDayMonthAndYear	Dividends Payable, Date Declared
Example 1	1.2, 1.3	Removed reference to identifier (b) and legend itself as both were deemed unnecessary.	<b>(b)</b>					
Example 1	1.2	Added debit balance type to Figure 1.2	<b>L4</b>	Dividends	Dividends	<b>L5</b>	Dividends	Dividends
Example 2	2.2	Added debit balance type to Figure 2.2.	<b>L8</b>	TreasuryStockValueAcquiredCostMethod	Treasury Stock, Value, Acquired, Cost Method	<b>L8</b>	TreasuryStockValueAcquiredCostMethod	Treasury Stock, Value, Acquired, Cost Method
Example 2	2.1	Changed identifier from (c) to (b) related to note about date context being the dates shares were repurchased.	<b>(c)</b>			<b>(b)</b>		
Example 3 and General Information	3.1; 3.2; 3.3	Adjusted example and removed element deprecated in 2023 GAAP Taxonomy and remodeled variable rate as extensible enumeration.	<b>M8</b>	LondonInterbankOfferedRateLIBORMember	London Interbank Offered Rate (LIBOR) [Member]	<b>ExXL14*</b>	DebtInstrumentVariableInterestRateTypeExtensibleEnumeration	Debt Instrument, Variable Interest Rate, Type [Extensible Enumeration]

**Appendix A—Changes to 2023 GAAP Taxonomy Implementation Guide 6.0 from 2017 GAAP Taxonomy Implementation Guide 5.0**

Example Number(s) or Section	Figure(s)	Explanation	2017 Reference	2017 Element	2017 Standard Label	2023 Reference	2023 Element	2023 Standard Label
Example 3	3.1; 3.2; 3.3	Added GAAP Taxonomy Element in Example.				<b>L9</b>	LineOfCreditFacilityInitiationDate1	Line of Credit Facility, Initiation Date
Example 3	3.1	Removed identifier (d)	<b>(d)</b>					
Example 3	3.2; 3.3	Removed reference to legend (e) and legend itself as both were deemed unnecessary.						
Example 3	3.2	Added credit balance type to Figure 3.2	<b>L8</b>	LineOfCreditFacilityMaximumBorrowingCapacity	Line of Credit Facility, Maximum Borrowing Capacity	<b>L10</b>	LineOfCreditFacilityMaximumBorrowingCapacity	Line of Credit Facility, Maximum Borrowing Capacity
Examples 3 and 4 and General Information	3.2; 3.3; 4.2;4.3	Updated standard label.	<b>A3</b>	RangeAxis	Range [Axis]	<b>A3</b>	RangeAxis	Statistical Measurement [Axis]
Examples 3 and 4 and General Information	3.2; 3.3; 4.2;4.3	Updated standard label.		RangeMember	Range [Domain]		RangeMember	Statistical Measurement [Domain]
Example 4	4.2;4.3	Removed identifier (f) and added reference to GAAP element for date of business acquisition.	<b>(f)</b>			<b>L15</b>	BusinessAcquisitionEffectiveDateOfAcquisition1	Business Acquisition, Effective Date of Acquisition
Example 4	3.2	Added credit balance type to Figure 4.2	<b>L12</b>	BusinessCombinationConsiderationTransferred1	Business Combination, Consideration Transferred	<b>L16</b>	BusinessCombinationConsiderationTransferred1	Business Combination, Consideration Transferred

**Appendix A—Changes to 2023 GAAP Taxonomy Implementation Guide 6.0 from 2017 GAAP Taxonomy Implementation Guide 5.0**

<b>Example Number(s) or Section</b>	<b>Figure(s)</b>	<b>Explanation</b>	<b>2017 Reference</b>	<b>2017 Element</b>	<b>2017 Standard Label</b>	<b>2023 Reference</b>	<b>2023 Element</b>	<b>2023 Standard Label</b>
Example 4	4.2	Added credit balance type to Figure 4.2	<b>L13</b>	PaymentsToAcquireBusinessesGross	Payments to Acquire Businesses, Gross	<b>L17</b>	PaymentsToAcquireBusinessesGross	Payments to Acquire Businesses, Gross
Example 4	4.2	Added credit balance type to Figure 4.2	<b>L14</b>	BusinessCombinationContingentConsiderationLiabilityNoncurrent	Business Combination, Contingent Consideration, Liability, Noncurrent	<b>L18</b>	BusinessCombinationContingentConsiderationLiabilityNoncurrent	Business Combination, Contingent Consideration, Liability, Noncurrent