PROPOSED TAXONOMY STYLE GUIDE

Version 1.0

Dimension Uses

FASB U.S. GAAP Financial Reporting Taxonomy (Taxonomy)

Style Guide Series

Financial Accounting Standards Board

The Dimension Uses Guide is not authoritative; rather, it is a document that communicates how the U.S. GAAP Financial Reporting Taxonomy (Taxonomy) is designed. It also provides other information to help a user of the Taxonomy understand how elements and relationships are structured.

Notice to Recipients of This Draft

The FASB invites individuals and organizations to send written comments on all matters in this draft or to send comments using the [electronic feedback form](#). Responses from those wishing to comment on the Proposed Taxonomy Style Guide must be received in writing by July 11, 2016. Interested parties should submit their comments by email to xbrlguide@fasb.org, File Reference No. 2016-101. Those without email should send their comments to "Chief of Taxonomy Development, File Reference No. 2016-101, FASB, 401 Merritt 7, PO Box 5116, Norwalk, CT 06856-5116." Do not send responses by fax.

The FASB will make all comments publicly available by posting them to the [Online Comment Letters XBRL Page](#).

An electronic copy of this proposed Taxonomy Style Guide is available on the FASB's website.

Questions for Respondents

1.   Do you find this proposed dimension uses guide useful? If yes, are there additional improvements you would recommend? If not, what changes would you propose?

2.   Four different ways in which dimensions are to be used in the Taxonomy have been identified. Do you agree with the ways? If not, what changes would you propose?

3.   Are there any ways to use dimensions that are not identified in this document? If yes, what are such ways?

4.   Do you agree with the ways in which dimensions with a typed domain are proposed to be used? If not, what changes would you propose?

5.   Each dimension-use section includes six sections of information. Are there additional sections to include? If yes, what are such sections?

6.   Each dimension-use section includes six sections of information. Are there any unnecessary sections that may be excluded? If yes, what are such sections?

1.   Overview

The purpose of this Guide is to provide guidance for modeling dimensions included in the U.S. GAAP Financial Reporting Taxonomy (Taxonomy). This guidance is used by the Financial Accounting Standards Board (FASB) Taxonomy staff to model dimensions using a clear, structured, and consistent framework. Additionally, it is intended to serve as a reference for users of the Taxonomy in interpreting the modeling for particular disclosure topics.

The dimensions in the Taxonomy are denoted by having the standard label end in *[Axis]*. In this Guide, because *dimension* is the technical term, it is the verbiage used to identify axis or axes.

When modeling a new disclosure or remodeling a disclosure topic, the FASB Taxonomy staff uses this Guide to decide the modeling choices given for the disclosure. This Guide will be part of a series on the different aspects of dimensional modeling.

While constituents may find the information in this guide useful, users looking for guidance to conform to SEC XBRL filing requirements should look to the SEC EDGAR Filer Manual and other information provided on the SEC's website at xbrl.sec.gov.

This Guide takes a forward-looking outlook and discusses mechanisms that may not be currently allowed under the SEC EDGAR Filer Manual and principles for which current dimensions do not conform. However, new dimensions will be modeled using this Guide. Existing Taxonomy dimensions will be evaluated in connection with topical focus and other projects.

Typed dimensions, while not currently allowed under the SEC EDGAR Filer Manual, could assist in providing additional mechanisms to users in interpreting the modeling for particular disclosure topics. The possibility of using this type of dimension is under consideration.

The "Subsequent Event Type [Axis]," which does not conform to this Guide, is under review and alternate constructs are under consideration to replace this dimension.

The following is the list of the four ways in which dimensions are to be used in the Taxonomy:

- Disaggregation

- Associated Facts

- Fact Attribute

- Multiple dates.

These are described in detail in the following sections.

2.   Disaggregation Dimension

2.1   Business Purpose

A disaggregating dimension is the most common type of dimensional modeling. The concept of the business purpose is to disaggregate the balances of elements representing higher-level concepts into more precise concepts of a common domain. For example, the higher-level concept *Property, Plant and Equipment* is disaggregated into its more precise component parts, such as *Land* or *Building* or *Equipment*, and so on.

2.2   Data Type of Domain

For this dimension category, the data type of the domain is explicit members (domainItemType).

2.3   Member Description

Members represent each of the different component parts of what the domain semantically represents. In a complete disaggregation, the members would aggregate the total of the reported value.
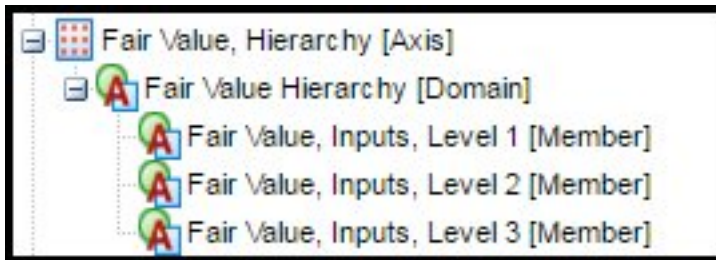
2.4   Examples

"Property, Plant and Equipment, Type [Axis]"

As described above, each of the members represents different classes of *property, plant and equipment*.

"Fair Value, Hierarchy [Axis]"

($ in millions)			Fair Value Measurements at the End of the Reporting Period Using		
		12/31/X9	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Description					
Recurring fair value measurements					
Trading securities [(a)]					
Equity securities—real estate industry	$	93	$ 70	$ 23	
Equity securities—oil and gas industry		45	45		
Equity securities—other		15	15		
Total trading securities	$	153	$ 130	$ 23	
Available-for-sale debt securities					
Residential mortgage-backed securities	$	149		$ 24	$ 125
Commercial mortgage-backed securities		50			50
Collateralized debt obligations		35			35
U.S. Treasury securities		85	$ 85		
Corporate bonds		93	9	84	
Total available-for-sale debt securities	$	412	$ 94	$ 108	$ 210
Available-for-sale equity securities [(a)]					
Financial services industry	$	150	$ 150		
Healthcare industry		110	110		
Other		15	15		
Total available-for-sale equity securities	$	275	$ 275		
Total available-for-sale securities	$	687	$ 369	$ 108	$ 210

Each of the members represents one of the three levels within the fair value hierarchy.

2.5   How to Distinguish in Extension Taxonomy/Instance

All dimensions are assumed to be disaggregation dimensions unless otherwise indicated.

2.6   Exception

The known exception for this dimension-use category is a dimension modeled for a partial disaggregation. For example, "Reclassification out of Accumulated Other Comprehensive Income [Axis]" is modeled as follows:

The single member included within this dimension, "Reclassification out of Accumulated Other Comprehensive Income [Member]," represents the amount reclassified out of accumulated other comprehensive income and into income. It is considered a partial disaggregation because there is no member that represents the amount not reclassified out of accumulated other comprehensive income. The sum of the amount reclassified and the amount not reclassified would represent the default total. However, because that information is not disclosed, it was not deemed necessary to include such a member. Therefore, the dimension is modeled as a partial disaggregation.

3.   Associated Facts Dimension

3.1   Business Purpose

An associated facts dimension relates certain facts together through the use of a dimension-member combination that is consistent across the contexts for each of the related facts. When reading a set of financial statements, rows of data are used to indicate that each of the facts is related. In electronic data, such association is employed through the use of the associated facts dimension. For example, in a debt offering, primary elements representing facts such as maturity date, interest rate, creditor priority, and so on, could be associated together. That is achieved by the aforementioned associated facts dimension-member combination.

Another jurisdiction that utilizes this construct refers to this dimension use as "groupings" of Taxonomy elements.

It would also be possible that an associated facts dimension would aggregate to a reported total balance in certain circumstances. The key attribute defining this dimension category is the use for relating electronic information that is clear when reading the printed financial statements.

3.2   Data Type of Domain

For this dimension category, the data type of the typed domain is positiveInteger. Therefore, the members are syntactically restricted to positive integers (1, 2, 3, 4, and so on).

3.3   Member Description

Because the members are only positive integers (1, 2, 3, 4, and so on), they do not connote any meaning on the facts. In contrast, Disaggregation or Attribute dimension members provide a level of specificity greater than the primary element. Members work to contain certain facts together that are related and that represent information about one reported concept.

3.4   Examples

Certain debt disclosures disaggregate the balance of outstanding debt by individual debt instrument. Other disclosures disaggregate the balance by collateral (secured/unsecured or type of collateral) or interest rate type (fixed/variable). Both situations use Disaggregation dimensions. The associated facts dimension would be used for the individually identified debt instruments. Here is an example:

	December 31, 20X1	
	Amount	Effective Interest Rate
Floating-rate notes due 2020	1,000	0.51%
Floating-rate notes due 2021	2,000	0.34%
Floating-rate notes due 2022	1,500	1.00%
Fixed-rate 0.40% notes due 2018	500	0.37%
Fixed-rate 1.10% notes due 2019	1,000	1.08%
Fixed-rate 1.00% notes due 2021	3,000	0.97%

Loss contingency disclosures are frequently disaggregated by the judicial proceeding, alternative dispute resolution, or claim. Each dispute tends to be uniquely identified in the notes to the financial statements, and therefore, the facts on each unique dispute could all be contained using an associated facts dimension. Here is an example:

Plaintiff	Date of Lawsuit	Claim Type	Litigation Status
Saturn	May 14, 20X1	Product failure	Discovery phase
Venus	July 7, 20X1	Product failure	Motion phase
Mars	October 20, 20X1	Product failure	Pleading phase
Mercury	November 1, 20X1	Product failure	Discovery phase

3.5   How to Distinguish in Extension Taxonomy/Instance

The data type of the dimension conveys to the data users the meaning of the dimension.

3.6   Exception

There are no known exceptions for this dimension category.

4. Fact Attribute Dimension

4.1 Business Purpose

An attribute dimension provides additional information about a set of facts that is not a disaggregation of a balance; the components would never aggregate to a meaningful total. The domain, in most circumstances, is limited in nature to a small set of related options.

4.2 Data Type of Domain

The data type of the domain is explicit members (domainItemType).

4.3 Member Description

Members provide additional information about the fact. For example, a fact tagged using "Range [Axis]" and "Minimum [Member]" indicates that the reported fact is the minimum value.
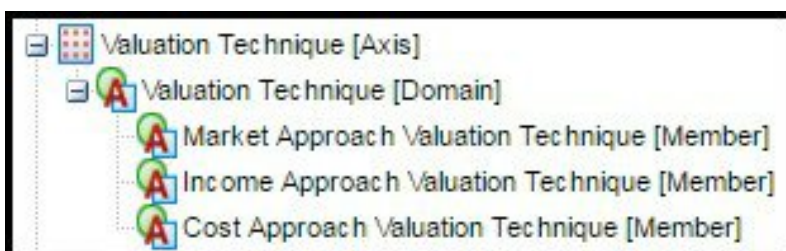
4.4 Examples

"Range [Axis]"

For the above example, the values reported are qualified that they represent either a *minimum*, *maximum* or *weighted average*. Summing such values will not provide a meaningful aggregation.

"Valuation Technique [Axis]"

Quantitative Information about Level 3 Fair Value Measurements

($ in millions)	Fair Value at 12/31/X9	Valuation Technique(s)	Unobservable Input
Residential mortgage-backed securities	125	Discounted cash flow	Constant prepayment rate
			Probability of default
			Loss severity
Commercial mortgage-backed securities	50	Discounted cash flow	Constant prepayment rate
			Probability of default
			Loss severity
Collateralized debt obligations	35	Consensus pricing	Offered quotes
			Comparability adjustments (%)
Direct venture capital investments: healthcare	53	Discounted cash flow	Weighted average cost of capital
			Long-term revenue growth rate
			Long-term pretax operating margin
			Discount for lack of marketability [a]
			Control premium [a]
		Market comparable companies	EBITDA multiple [b]
			Revenue multiple [b]

For the above example, the dimension member combination identifies the valuation technique employed in measuring financial instruments at fair value. The summation of such would probably not provide a meaningful aggregation.

4.5   How to Distinguish in Extension Taxonomy/Instance

There currently is no clear way to distinguish an attribute dimension from the other types.

4.6   Exception

There are no known exceptions for this dimension category.

5.   Multiple Date Dimension

5.1   Business Purpose

A multiple date dimension represents certain facts that will be reported as part of the current context, or reporting date, but that have relevant information that links the facts to other time periods. For example, in the current period, a company may accrue interest and penalties related to prior tax years, or a filer may disclose that a certain number or series of tax years are *open* (that is, subject to authoritative review).

### 5.2   Data Type of Domain

For this dimension category, the data types of the typed domain are date, gYear, gYearMonth, or any other date data type. The dates provided by the member are not the reporting (context) dates but are other relevant dates to the reported fact.

5.3   Member Description

Members represent the date attribute that is conveyed for certain facts but that differs from the contextual date or reporting date. For example, if the dimension has a typed domain of gYear, then the members syntactically can only be provided in CCYY format (for example, the year 2014).

5.4   Examples

"Tax Period [Axis]" [currently modeled with explicit members (domainItemType)]
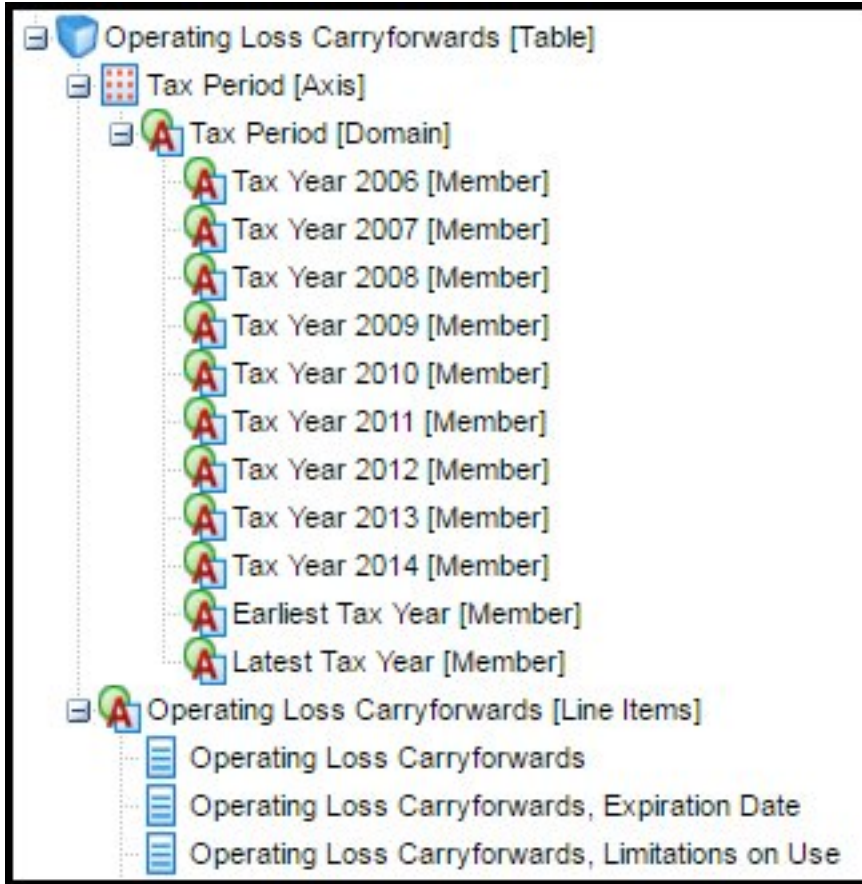
As described above, each of the members represents different tax years.

"Short-duration Insurance Contracts, Accident Year [Axis]" [currently modeled with explicit members (domainItemType)]

Each of the members represents different years in which the accident(s) occurred.

5.5   How to Distinguish in Extension Taxonomy/Instance

The data type of the dimension conveys to the data users the meaning of the dimension.

5.6   Exception

There are no known exceptions for this dimension category.