GAAP Taxonomy Frequently Asked Questions

(Last updated 2026-04)

Financial Accounting Standards Board

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The FASB has received the following questions about the GAAP Financial Reporting Taxonomy and the SEC Reporting Taxonomy (collectively referred to as the "GAAP Taxonomy"). The answers to these questions provide responses to general inquiries concerning the GAAP Taxonomy. Users looking for guidance to conform to SEC XBRL filing requirements should look to the SEC EDGAR Filer Manual (EFM) and other information provided on the SEC website at xbrl.sec.gov.

The examples that are provided as part of the response to the questions included in this document are provided to help users of the GAAP Taxonomy understand how the modeling for a particular example is structured within the GAAP Taxonomy. The examples are based on the assumption that the entity meets the criteria for reporting 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.

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Section 1: Comments Received Through FASB Taxonomy Online Review and Comment System

1.1 The element name is misspelled. Should it be corrected?

No. The element names have no semantic meaning and could be any combination of characters, however nonsensical they may appear. The only relevant requirement is that the element names are unique.

Element names appear to be human readable as opposed to just machine readable because of a choice the XBRL community made years ago.
[Revised 2026-04]

1.2 The element name does not match the standard label, for example, DebtInstrumentCarryingAmount has a standard label of "Long-Term Debt, Gross." Should it be corrected?

No. See the answer to Question #1.1 of *Section 1: Comments Received Through FASB Taxonomy Online Review and Comment System*.

EFM rule 6.8.5 previously required that "name attribute of an xsd:element should correspond to the standard label." This was an SEC filing requirement that has been superseded and did not necessarily apply to the GAAP Taxonomy.

1.3 I have a comment to submit through the FASB Taxonomy Online Review and Comment System that is applicable to multiple elements; should I submit the comment on every element?

No. The comment should be submitted one time and either reference all the elements or the section of the GAAP Taxonomy in which the elements are located.

1.4 Can you undeprecate an element that has been deprecated?

For previous versions of the GAAP Taxonomy, elements have been undeprecated. However, as of the 2014 GAAP Taxonomy, elements are no longer— undeprecated.

It is confusing to have an element go from deprecated to undeprecated from version to version of the GAAP Taxonomy, and less confusing to keep it deprecated and create a new element.

[Revised 2026-04]

1.5 Can you add an element for the accounting policy concerning treasury stock?

You can use the element “Stockholders' Equity, Policy [Policy Text Block]” StockholdersEquityPolicyTextBlock).

The definition for this element includes the language that states, “disclosure of accounting policy for its capital stock transactions….” Treasury stock transactions would be capital stock transactions and, therefore, this element is appropriate to use.

Tagging narrative disclosures with elements with an ItemType of textBlockItemType is different than tagging numeric values. Nonconsecutive paragraphs can be tagged with textBlockItemType elements, whereas elements that tag numeric values, such as monetaryItemType elements, can only tag one value. Because of this, tagging with textBlockItemType elements may have a broader application.

1.6 Can you add elements to disclose covenants and/or non-GAAP measures, such as earnings before interest, taxes, depreciation, and amortization (EBITDA)?

Non-GAAP measures are difficult to standardize in the GAAP Taxonomy because they are subject to entity specificity that is driven by management, covenants in debt agreements, or other similar considerations. It was decided that because of this diversity, non-GAAP measures would not be included in the GAAP Taxonomy.

1.7 Can you add a [Line Items] element?

Line-item elements (identified as having the standard label end in [Line Items]) are only included in table (hypercubeItem) structures and will only be added as a part of that structure.

1.8 I submitted a question through the FASB Taxonomy Online Review and Comment System, but it was not addressed. Why?

There are numerous reasons why your question was not addressed. For example, the comment may be addressed by one of the questions listed in this FAQ, the comment may propose a modeling convention that the taxonomy design does not follow, the element may be considered as part of anticipated changes related to a proposed Accounting Standards Update, or the comment may propose the inclusion of an element that is only used by the commenter’s entity.

As noted in FAQ Question #1.1 of *Section 1: Comments Received Through FASB Taxonomy Online Review and Comment System*, comments concerning spelling of element names will not be considered.

Section 2: Instance Documents Creation and Editing

2.1 How should I use the rolling maturity elements compared with the fiscal maturity elements?

Future maturity schedules tend to be reported on a fiscal-year basis. For the subsequent quarterly filings, the maturity schedule may show the remainder of the current fiscal year and the projected amounts going forward based on the fiscal schedule. The following is an example of a fiscal year disclosure and the intended elements:

Annual Period (Fiscal basis)

Long-term debt maturities for five years and thereafter at December 31, 20X0:			Element
20X1	$	6,950	Long-Term Debt, Maturity, Year One
20X2		6,950	Long-Term Debt, Maturity, Year Two
20X3		6,950	Long-Term Debt, Maturity, Year Three
20X4		6,950	Long-Term Debt, Maturity, Year Four
20X5		19,750	Long-Term Debt, Maturity, Year Five
Thereafter		1,065,763	Long-Term Debt, Maturity, after Year Five
Total	$	1,113,313	Long-Term Debt

Below is the following interim period disclosure on a fiscal-year basis:

Interim Period (Fiscal basis)

Long-term debt maturities for remainder of the year, five years, and thereafter at March 31, 20X1:			Element
Remainder of 20X1	$	5,213	Long-Term Debt, Maturity, Remainder of Fiscal Year
20X2		6,950	Long-Term Debt, Maturity, Year One
20X3		6,950	Long-Term Debt, Maturity, Year Two
20X4		6,950	Long-Term Debt, Maturity, Year Three
20X5		19,750	Long-Term Debt, Maturity, Year Four
20X6		655,763	Long-Term Debt, Maturity, Year Five
Thereafter		410,000	Long-Term Debt, Maturity, after Year Five
Total	$	1,111,576	Long-Term Debt

Other maturity schedules are rolled forward from period to period. Those disclosures will not use the remainder elements to report on a fiscal-year basis but will, instead, project forward a "rolling" year (for example, disclosing from 1Q20X1 to 1Q20X2). The following is an example of a rolling-year disclosure and the intended elements for the fiscal year-end:

Annual Period (Rolling basis)

Long-term debt maturities for five years and thereafter at December 31, 20X0:			Element
20X1	$	6,950	Long-Term Debt, Maturities, Repayments of Principal in Next Rolling 12 Months
20X2		6,950	Long-Term Debt, Maturities, Repayments of Principal in Rolling Year Two
20X3		6,950	Long-Term Debt, Maturities, Repayments of Principal in Rolling Year Three
20X4		6,950	Long-Term Debt, Maturities, Repayments of Principal in Rolling Year Four
20X5		19,750	Long-Term Debt, Maturities, Repayments of Principal in Rolling Year Five
Thereafter		1,065,763	Long-Term Debt, Maturities, Repayments of Principal in Rolling after Year Five
Total	$	1,113,313	Long-Term Debt

Below is the following interim period disclosure on a rolling-year basis:

Interim Period (Rolling basis)

Long-term debt maturities for five years and thereafter at March 31, 20X1:			Element
20X2	$	6,950	Long-Term Debt, Maturities, Repayments of Principal in Next Rolling 12 Months
20X3		6,950	Long-Term Debt, Maturities, Repayments of Principal in Rolling Year Two
20X4		6,950	Long-Term Debt, Maturities, Repayments of Principal in Rolling Year Three
20X5		10,150	Long-Term Debt, Maturities, Repayments of Principal in Rolling Year Four
20X6		178,753	Long-Term Debt, Maturities, Repayments of Principal in Rolling Year Five
Thereafter		901,822	Long-Term Debt, Maturities, Repayments of Principal in Rolling after Year Five
Total	$	1,111,575	Long-Term Debt

Because of the diversity in practice, the GAAP Taxonomy has two sets of maturity schedules—one for fiscal-year disclosures and another for when the filing has rolled its maturity schedule forward from the previously disclosed maturity schedule.

It is the intent of the GAAP Taxonomy modeling that when a maturity schedule is rolled forward from one period to the next, the rolling maturity schedules should be used for all disclosures— quarterly and fiscal. Maturity schedules that remain on a fiscal-year basis should use the fiscal schedule elements for all such disclosures. When maturity schedules are not reported for interim disclosures, the fiscal-year disclosure elements are intended to be used. Unless there is a change in disclosures to be on a rolling maturity or a fiscal maturity schedule, the elements are not intended to change from filing to filing.

2.2 How could filers use “Statistical Measurement [Axis]” (RangeAxis) to tag a range of periods or dates?

“Statistical Measurement [Axis]” (RangeAxis) can be used in instances in which a range of values is disclosed for useful lives.

Below is an example:

Property, Plant, and Equipment Classification		Estimated Useful Life	
Buildings and improvements	**L1, A1:M1, A2:M2**	20 - 40 years	**L1, A1:M1, A2:M3**
Machinery and equipment		5 - 10 years	
Capitalized software		3 - 15 years	

The example above shows a common case in which the useful life of property, plant, and equipment is disclosed as a minimum year and maximum year.

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

	Standard Label	Preferred Label			
	Long-Lived Asset, Class [Axis] **A1**		**Building and Building Improvements [Member]** **M1**		**Report-Wide Value**
	Statistical Measurement [Axis] **A2**		**Minimum [Member]** **M2**	**Maximum [Member]** **M3**	
L1	**Property, Plant, and Equipment, Useful Life**	**Estimated useful life, Buildings and improvements**	P20Y	P40Y	

The 20 years minimal useful life of buildings and improvements can be tagged with the GAAP Taxonomy element “Property, Plant, and Equipment, Useful Life” (PropertyPlantAndEquipmentUsefulLife) (**L1**) and the “Long-Lived Asset, Class [Axis]” (PropertyPlantAndEquipmentByTypeAxis) (**A1)** along with the “Building and Building Improvements [Member]” (BuildingAndBuildingImprovementsMember) (**M1**) and the “Statistical Measurement [Axis]” (RangeAxis) (**A2**) along with the “Minimum [Member]” (MinimumMember) (**M2**).

The 40 years maximal useful life can be tagged with the GAAP Taxonomy element “Property, Plant, and Equipment, Useful Life” (PropertyPlantAndEquipmentUsefulLife) (**L1**) and the “Long-Lived Asset, Class [Axis]” (PropertyPlantAndEquipmentByTypeAxis) (**A1**) along with the “Building and Building Improvements [Member]” (BuildingAndBuildingImprovementsMember) (**M1**) and the “Statistical Measurement [Axis]” (RangeAxis) (**A2**) along with the “Maximum [Member]” (MaximumMember) (**M3**). The tagging for the useful life of machinery and equipment and capitalized software would be similar.

“Statistical Measurement [Axis]” (RangeAxis) (**A2**) also could be used to tag a date range.

The examples below illustrate how to use “Statistical Measurement [Axis]” (RangeAxis) (**A2**) to tag a range of expiration dates when more than one collective-bargaining agreement applies to a pension plan.

Pension Fund	EIN/Pension Plan Number	Pension Protection Act Zone Status	FIP/RP Status Pending/ Implemented	Contributions of Entity A	Surcharge Imposed		Expiration Date of Collective Bargaining Agreement
ABC Fund 34	32-189999	Red as of 9/30/2009	Pending	$ 1,883,000	Yes		12/31/20X3
ABC Fund 37	52-5599999-002	Green	No	3,342,000	No	L2, A2:M2 L2, A2:M3	12/31/20X2 to 12/31/20X3
ABC Fund 52	72-8599999-001	Red	Implemented	1,349,000	No		12/31/20X5
Other Funds				147,000			
	Total contributions:			$ 6,721,000			

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

	Standard Label	Preferred Label			
	Statistical Measurement [Axis] **A2**		**Minimum [Member]** **M2**	**Maximum [Member]** **M3**	**Report-Wide Value**
L2	**Multiemployer Plan, Pension, Significant, Collective-Bargaining Arrangement, Expiration Date**	**Expiration Date of Collective Bargaining Agreement**	20X2-12-31	20X3-12-31	

In this disclosure, the date range of “12/31/20X2 to 12/31/20X3” can be tagged with the GAAP Taxonomy element “Multiemployer Plan, Pension, Significant, Collective-Bargaining Arrangement, Expiration Date” (MultiemployerPlanPensionSignificantCollectiveBargainingArrangementExpirationDate) (**L2**) and the “Statistical Measurement [Axis]” (RangeAxis) (**A2**) along with the “Minimum [Member]” (MinimumMember) (**M2**) and “Maximum [Member]” (MaximumMember) (**M3**). The tagging for an entire example is included in the "Retirement Benefits—Phase 3" Taxonomy Implementation Guide as Example 1.

“Statistical Measurement [Axis]” (RangeAxis) (**A2**) and “Minimum [Member]” (MinimumMember) (**M2**), along with the line item “Multiemployer Plan, Pension, Significant, Collective-Bargaining Arrangement, Expiration Date” (MultiemployerPlanPensionSignificantCollectiveBargainingArrangementExpirationDate) (**L2**) is intended to be used to tag “12/31/20X2” to indicate the earliest expiration date among the range of expiration dates.

“Statistical Measurement [Axis]” (RangeAxis) (**A2**) and “Maximum [Member]” (MaximumMember) (**M3**), along with the line item “Multiemployer Plan, Pension, Significant, Collective-Bargaining Arrangement, Expiration Date” (MultiemployerPlanPensionSignificantCollectiveBargainingArrangementExpirationDate)

(**L2**) is intended to be used to tag "12/31/20X3" to indicate the latest expiration date among the range of expiration dates.

Here is another example:

Multiemployer Pension Plan	EIN/Plan Number	Contributions for the Years Ended December 31, 20X0		Expiration Date of CBA	Pension Protection	FIP/RP Status	Surcharge
Pipeline Industry Pension Fund	736146433-001	$ 28,800,000		05/31/20X30	Green	N/A	No
National Electrical Benefit Fund	530181657-001	1,800,000	**L2, A2:M3**	Varies through 09/06/20X3	Green	N/A	No
IBEW Local 1249 Pension Plan	156035161-001	1,500,000		05/02/20X4	Yellow	Implemented	No
Other Funds		8,200,000					
Total multiemployer pension plan		$ 40,300,000					

For the above disclosure, "09/06/20X3" can be tagged with the GAAP Taxonomy element "Multiemployer Plan, Pension, Significant, Collective-Bargaining Arrangement, Expiration Date" (MultiemployerPlanPensionSignificantCollectiveBargainingArrangementExpirationDate) (**L2**) and the "Statistical Measurement [Axis]" (RangeAxis) (**A2**) along with the "Maximum [Member]" (MaximumMember) (**M3**) to indicate the latest expiration date.

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

	Standard Label	Preferred Label		
	Statistical Measurement [Axis] **A2**		**Maximum [Member]** **M3**	**Report-Wide Value**
L2	**Multiemployer Plan, Pension, Significant, Collective-Bargaining Arrangement, Expiration Date**	**Expiration Date of CBA**	20X3-09-06	

[Revised 2026-04]

2.3 The GAAP Taxonomy contains numerous elements for "other" concepts, for example, "Other Expenses" (OtherExpenses), "Other Assets, Current" (OtherAssetsCurrent), or "Servicing Asset at Amortized Cost, Other Changes that Affect Balance, Amount" (ServicingAssetAtAmortizedValueOtherChangesThatAffectBalanceAmount). How should I use those elements?

The following are the only scenarios for which the use of "other" elements is appropriate:

"Other" elements only should be used on concepts identified as "other" in the financial statements or that represent the aggregation of immaterial items.

a. Elements identified as "Other" should not be used for concepts with a precise meaning. For example, there is no concept in the GAAP Taxonomy for "Bank charge expenses" that may be reported as a separate expense. It would not be appropriate to use the GAAP Taxonomy "Other Expenses" (OtherExpenses) element on this fact, because a precise meaning is provided. If the "other" elements are used in these cases, the additional meaning is lost and may negatively affect data quality for the user.

b. "Other" elements should be used to represent the aggregation of immaterial items. The U.S. Securities and Exchange Commission (Regulation S-X) requires any material items to be stated separately. The immaterial items aggregated and not stated separately represent the remainder of the category and the appropriate "other" elements can be used. The element that represents the total of separately stated material items plus the amount of immaterial items should not be used for the aggregation of immaterial items.

The following is a sample disclosure of appropriate usage:

REVENUES:
Refined product sales
Crude sales
NGL sales
Gathering, transportation and other fees
Natural gas sales
Other
Total revenues
COSTS AND REVENUES:
Cost of products sold
Operating expenses
Depreciation, depletion, and amortization
Selling, general and administrative
Impairment losses
Total costs and expenses
OPERATING INCOME

In this filing, the line item “Operating expenses” excludes “Depreciation, depletion and amortization,” “Selling, general and administrative,” “Impairment losses,” and the rest of the costs and expenses line items separately stated. “Operating Expenses (OperatingExpenses) element should not be used to tag the “Operating expenses” value because it includes all the items listed above by definition and relationships and it would be misleading. In this case, “Other Cost and Expense, Operating” (OtherCostAndExpenseOperating) element should be used because it represents the aggregation of immaterial items.

2.4 [Question deleted]

2.5 “Debt Securities, Available-for-Sale, Accumulated Gross Unrealized Gain, before Tax” (AvailableForSaleDebtSecuritiesAccumulatedGrossUnrealizedGainBeforeTax) is modeled as a credit and “Debt Securities, Available-for-Sale, Accumulated Gross Unrealized Loss, before Tax” (AvailableForSaleDebtSecuritiesAccumulatedGrossUnrealizedLossBeforeTax) is modeled as a debit. How do I create a calculation for cost to fair value using those elements?

[Content of answer deleted] Content relates to information covered in Example 1 of the GAAP Taxonomy Implementation Guide, Financial Instruments-Debt Securities.

2.6 I want to tag multiple open tax years; how can I do that using the GAAP Taxonomy element "Open Tax Year" (OpenTaxYear)?

The data type for "Open Tax Year" (OpenTaxYear) is a gYearListItemType. The gYearListItemType provides flexibility for reporting multiple years as facts in an instance document. This data type reduces the use of dimensions for disclosures that do not disaggregate the values of the reporting entity. It is intended to make it easier to tag a single open tax year and a range of open tax years disclosed together.

> **Income taxes**
>
> In Canada, the Company's federal and provincial income tax returns filed for the year 20X1-20X5 (**L1, A1:M1)** remain subject to examination by the taxation authorities. An examination of the Company's federal income tax returns for 20X1 is currently in progress and is expected to be completed during 20X7. Examinations on specific tax positions taken for federal and provincial income tax returns for the 20X0 year are currently in progress and are also expected to be completed during 20X7. In the U.S., the federal income tax returns filed for the year 20X0 as well as 20X2-20X5 (**L1, A1:M2**) remain open for examination.

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

	Date context	**20X6-12-31**	
	Income Tax Authority, Name [Axis]	**Canada Revenue Agency [Member]**	**Internal Revenue Service (IRS) [Member]**
	A1	**M1**	**M2**
L1	**Open Tax Year**	20X1 20X2 20X3 20X4 20X5	20X0 20X2 20X3 20X4 20X5

The "Tax Period [Axis]" (TaxPeriodAxis) can continue to be used for disclosures that disaggregate the tax information by year. However, the "Tax Period [Axis]" (TaxPeriodAxis), currently modeled as an explicit dimension, is under consideration for remodeling as a typed dimension in the future.

2.7 I have an amount that has the reporting period as the context, but it relates to a prior tax year. How can I tag the value?

The GAAP Taxonomy has an element "Income Tax Examination, Year under Examination" (IncomeTaxExaminationYearUnderExamination) to tag the year (if the values were disaggregated by tax period, a dimension, "Tax Period [Axis]" (TaxPeriodAxis), can be used to tag periods for separate values. Here is an example disclosure:

> Annually, we file income tax returns in multiple taxing jurisdictions. We are under examination in several of these jurisdictions. During 20X3, we recognized interest and penalties of $11 million (**L1**) and $2 million (**L2**) respectively, as a result of an audit of our 20X0 (**L3**) income tax return. We believe that we have made adequate provision for our remaining income tax uncertainties.

In this example, the $11 million can be tagged with "Income Tax Examination, Interest Expense" (IncomeTaxExaminationInterestExpense) (**L1**) and the $2 million can be tagged with "Income Tax Examination, Penalties Expense" (IncomeTaxExaminationPenaltiesExpense) (**L2**) and both can have a reported date context of 1/1/20X3–12/31/20X3.

"Income Tax Examination, Year under Examination" (IncomeTaxExaminationYearUnderExamination) (**L3**) can be used with a value of 20X0 for the tax year under examination.

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

	Standard Label	Preferred Label	
	Date context		**20X3-01-01 to 20X3-12-31**
L1	**Income Tax Examination, Interest Expense**	**result of an audit of income tax return, interest**	11000000
L2	**Income Tax Examination, Penalties Expense**	**result of an audit of income tax return, penalty**	2000000
L3	**Income Tax Examination, Year under Examination**	**an audit of income tax return**	20X0

2.8 Should I use the same element for both the net deferred tax asset and net deferred tax liability if I have a net deferred tax liability in the first year and a net deferred tax asset in the financial statements in the second year (or vice versa)?

[Content of answer deleted 2026-04] Content relates to information covered in Example 4 of the GAAP Taxonomy Implementation Guide, Income Taxes (Topic 740).

2.9 What is the difference between "Deferred Tax Liabilities, Net" (DeferredTaxLiabilities) and "Deferred Tax Liabilities, Gross" (DeferredIncomeTaxLiabilities)?

[Content of answer deleted 2026-04] Content relates to information covered in Example 4 of the GAAP Taxonomy Implementation Guide, *Income Taxes (Topic 740)*.

2.10 I disclosed a vesting schedule for share-based compensation awards. How can I use "Vesting [Axis]" (VestingAxis)?

See below for an example of a disclosed vesting schedule:

> The vesting of the 100,000 performance shares (**L1**) granted occurs as follows: 20 percent (**L2, A1:M1, A2:M2**) in 24 months (**L3, A1:M1, A2:M2**) , 20 percent (**L2, A1:M1, A2:M3**) in 36 months (**L3, A1:M1, A2:M3**), and 60 percent (**L2, A1:M1, A2:M4**) in 60 months (**L3, A1:M1, A2:M4**).

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

	Award Type [Axis] **A1**	**Performance Shares [Member]** **M1**			
	Vesting [Axis] **A2**	**Share-Based Payment Arrangement, Tranche One [Member]** **M2**	**Share-Based Payment Arrangement, Tranche Two [Member]** **M3**	**Share-Based Payment Arrangement, Tranche Three [Member]** **M4**	
L1	**Share-Based Compensation Arrangement by Share-Based Payment Award, Equity Instruments Other than Options, Grants in Period**				100000
L2	**Share-Based Compensation Arrangement by Share-Based Payment Award, Award Vesting Rights, Percentage**	0.2	0.2	0.6	
L3	**Share-Based Compensation Arrangement by Share-Based Payment Award, Award Vesting Period**	P24M	P36M	P60M	

2.11 When there is overlap between my reportable segment(s) and my reporting unit(s), do I use the "Segments [Axis]" (StatementBusinessSegmentsAxis) or the "Reporting Unit [Axis]" (ReportingUnitAxis)?

Example 1: My reportable segments are the same as my reporting units. Do I use the "Segments [Axis]" (StatementBusinessSegmentsAxis) or the "Reporting Unit [Axis]" (ReportingUnitAxis)?

Generally, the "Segments [Axis]" (StatementBusinessSegmentsAxis) is intended to be used for tagging information disaggregated by reportable segment, while the "Reporting Unit [Axis]" (ReportingUnitAxis) is intended for tagging information disaggregated by reporting unit. The following is a sample disclosure for the ABC Company.

Note 10: Segment [Excerpt]

We have two (**L1**) reportable segments: Technology and Communications... Revenue information for our reportable segments was as follows:

		A1:ExM1 **Technology**	**A1:ExM2** **Communications**	**Total**
Revenues	**L3**	$ 2,000	$ 1,500	$ 3,500

Note 3: Goodwill [Excerpt]

Goodwill by reportable segment and the changes in the carrying amount of goodwill were as follows:

		A1:ExM1 **Technology**	**A1:ExM2** **Communications**	**Total**
Balance as of January 1, 20X1*:				
Goodwill		$ 1,413	$ 1,104	$ 2,517
Accumulated impairment loss		(400)	(200)	(600)
		1,013	904	1,917
Goodwill acquired	**L4**	189	115	304
Impairment loss	**L5**	(84)	(46)	(130)
Balance as of December 31, 20X1:				
Goodwill	**L6**	1,602	1,219	2,821
Accumulated impairment loss	**L7**	(484)	(246)	(730)
	L8	$ 1,118	$ 973	$ 2,091

We have two (**L2**) reporting units, which are also our reportable segments (**XL9, A1:ExM1** and **XL9, A1:ExM2**). We test for impairment in the third quarter, after the annual forecasting process. Because of an increase in competition...a goodwill impairment loss of $84 (**L5, A2:ExM1**) was recognized in the Technology reporting unit and $46 (**L5, A2:ExM2**) was recognized in the Communications reporting unit.

The Technology reporting unit to which $1,118 (**L10, A2:ExM1**) of goodwill is allocated and the Communications reporting unit to which $973 (**L10, A2:ExM2**) of goodwill is allocated both have negative carrying amounts.

* The tagging for fact values as of January 1, 20X1 is not included because those fact values would be tagged with a different date context (December 31, 20X0).

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

Fiscal Year Ended 20X8 only

	Standard Label	Preferred Label					
	Segments [Axis] A1		**Technology [Member]** ExM1	**Communications [Member]** ExM2			**Report-Wide Value**
	Reporting Unit [Axis] A2				**Technology [Member]** ExM1	**Communications [Member]** ExM2	
L1	**Number of Reportable Segments**	**Number of reportable segments**					2
L2	**Goodwill, Reporting Unit, Number**	**Number of reporting units tested for goodwill impairment**					2
L3	**Revenues**	**Revenues**	2000	1500			3500
L4	**Goodwill, Acquired During Period**	**Goodwill acquired**	189	115			304
L5	**Goodwill, Impairment Loss**	**Impairment losses**	84	46	84	46	130
L6	**Goodwill, Gross**	**Goodwill, before accumulated impairment loss**	1602	1219			2821
L7	**Goodwill, Impaired, Accumulated Impairment Loss**	**Accumulated impairment losses**	484	246			730
L8	**Goodwill**	**Goodwill, after accumulated impairment loss**	1118	973			2091
XL9	**Reporting Unit, Name of Segment [Extensible Enumeration]**	**Name of segment that includes reporting unit**			http://www.abc.com/20X1-12-31#TechnologyMember	http://www.abc.com/20X1-12-31#CommunicationsMember	
L10	**Reporting Unit, Zero or Negative Carrying Amount, Amount of Allocated Goodwill**	**Amount of goodwill allocated to reporting unit with zero or negative goodwill**			1118	973	

In this example, the "Segments [Axis]" (StatementBusinessSegmentsAxis) (**A1**) is intended to be used for tagging fact values disaggregated by segment. The "Reporting Unit [Axis]" (ReportingUnitAxis) (**A2**) is intended to be used for tagging fact values disaggregated by reporting unit. The same member elements ("Technology [Member]" (**ExM1**) and "Communications [Member]" (**ExM2**)) are intended to be used with the "Segments [Axis]" (StatementBusinessSegmentsAxis) (**A1**) and the "Reporting Unit [Axis]" (ReportingUnitAxis) (**A2**).

The tagging of the number of reportable segments (2), the number of reporting units (2), and the fact values of $3,500, $304, $130, $2,821, $730, and $2,091, are intended to be tagged with line-item elements only and no dimensions because they represent report-wide values or default values.

The “Reporting Unit, Name of Segment [Extensible Enumeration]” (ReportingUnitNameOfSegmentExtensibleList) (**XL9**) element, not the “Segments [Axis]” (StatementBusinessSegmentsAxis) (**A1**), is intended to be used to indicate the segment in which the reporting unit is included. The inclusion of this extensible enumeration element communicates to a user of the data the segment in which the reporting unit is included. The intent of this modeling is primarily to limit the dimensional context of the data to information that is disaggregated to help facilitate consumption of the data. The fact values for this element are the member element names in the instance document.

Example 2: One of my reportable segments is the same as one of my reporting units. Do I use the "Segments [Axis]" (StatementBusinessSegmentsAxis) or the "Reporting Unit [Axis]" (ReportingUnitAxis)?

Generally, the "Segments [Axis]" (StatementBusinessSegmentsAxis) is intended to be used for tagging information disaggregated by reportable segment, while the "Reporting Unit [Axis]" (ReportingUnitAxis) is intended for tagging information disaggregated by reporting unit. The following is a sample disclosure for the ABC Company.

Note 10: Segment [Excerpt]

Our reportable segments are as follows: Technology and Communications… Revenue information for our reportable segments was as follows:

		A1:ExM1 Technology	A1:ExM2 Communications	Total
Revenues	L3	$ 2,000	$ 1,500	$ 3,500

Note 3: Goodwill [Excerpt]

Goodwill by reportable segment and the changes in the carrying amount of goodwill were as follows:

		A1:ExM1 Technology	A1:ExM2 Communications	Total
Balance as of January 1, 20X1*:				
Goodwill		$ 1,413	$ 1,104	$ 2,517
Accumulated impairment losses		(400)	(200)	(600)
		1013	904	1917
Goodwill acquired	L4	189	115	304
Impairment losses	L5	(84)	(46)	(130)
Balance as of December 31, 20X1:				
Goodwill	L6	1,602	1,219	2,821
Accumulated impairment losses	L7	(484)	(246)	(730)
	L8	$ 1,118	$ 973	$ 2,091

We have four (L2) reporting units: T12, T23, T456 and Communications and two (L1) reportable segments: Technology and Communications. We test for impairment in the third quarter, after the annual forecasting process. Because of an increase in competition….a goodwill impairment loss of $84 (L5, A2:ExM3) was recognized in the T456 reporting unit and $46 (L5, A2:ExM2) was recognized in the Communications reporting unit.

We have two (L11) reporting units with negative carrying amounts to which goodwill is allocated. The T456 reporting unit, to which $900 (L10, A2:ExM3) of goodwill is allocated, has a negative carrying amount. The T456 reporting unit is part of the Technology segment (XL9, A2:ExM3). The Communications reporting unit, to which $973 (L10, A2:ExM2) of goodwill is allocated, also has a negative carrying amount. The Communications reporting unit is part of the Communications segment (XL9, A2:ExM2).

* The tagging for fact values as of January 1, 20x1 is not included because these fact values would be tagged with a different date context (December 31, 20x0).

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

Fiscal Year Ended 20X8 only

	Standard Label	Preferred Label					
	Segments [Axis] A1		Technology [Member] ExM1	Communications [Member] ExM2			Report Wide Value
	Reporting Unit [Axis] A2				T456 [Member] ExM3	Communications [Member] ExM2	
L1	Number of Reportable Segments	Number of reportable segments					2
L2	Goodwill, Reporting Unit, Number	Number of reporting units tested for goodwill impairment					4
L3	Revenues	Revenues	2000	1500			3500
L4	Goodwill, Acquired During Period	Goodwill acquired	189	115			304
L5	Goodwill, Impairment Loss	Impairment losses	84	46	84	46	130
L6	Goodwill, Gross	Goodwill, before accumulated impairment loss	1602	1219			2821
L7	Goodwill, Impaired, Accumulated Impairment Loss	Accumulated impairment losses	484	246			730
L8	Goodwill	Goodwill, after accumulated impairment loss	1118	973			2091
XL9	Reporting Unit, Name of Segment [Extensible Enumeration]	Name of segment that includes reporting unit			http://www.abc.com/20X1-12-31#TechnologyMember	http://www.abc.com/20X1-12-31#CommunicationsMember	
L10	Reporting Unit, Zero or Negative Carrying Amount, Amount of Allocated Goodwill	Amount of goodwill allocated to reporting unit with zero or negative goodwill			900	973	
L11	Reporting Unit, Zero or Negative Carrying Amount, Number	Number of reporting units with zero or negative goodwill					2

In this example, the “Segments [Axis]” (StatementBusinessSegmentsAxis) (**A1**) is intended to be used for tagging fact values disaggregated by segment. The “Reporting Unit [Axis]” (ReportingUnitAxis) (**A2**) is intended to be used for tagging fact values disaggregated by reporting unit. The same member element for "Communications [Member]" is intended to be used with the “Segments [Axis]” (StatementBusinessSegmentsAxis) (**A1**) and the “Reporting Unit [Axis]” (ReportingUnitAxis) (**A2**).

The tagging of fact values of $3,500, $304, $130, $2,821, $730, and $2,091, the number of reportable segments (2), the number of reporting units (4), and the number of reporting units with negative carrying amounts to which goodwill is allocated (2) are intended to be tagged with line-item elements only and no dimensions, because they represent report-wide values or default values.

The “Reporting Unit, Name of Segment [Extensible Enumeration]” (ReportingUnitNameOfSegmentExtensibleList) (**XL9**) element, not the “Segments [Axis]” (StatementBusinessSegmentsAxis) (**A1**), is intended to be used to indicate the segment in which the reporting unit is included. The inclusion of this extensible enumeration element communicates to a user of the data the segment in which the reporting unit is included. The intent of this modeling is primarily to limit the dimensional context of the data to information that is disaggregated to help facilitate

consumption of the data. The fact values for this element are the member element names in the instance document.

2.12 [Question deleted]

2.13 [Question deleted 2026-04]

2.14 How should I tag a single value that represents both basic and diluted earnings per share (EPS) when they are the same value?

The single value (in the HTML view) represents two separate facts; therefore, the value is intended to be tagged with both "Earnings Per Share, Basic" (EarningsPerShareBasic) and "Earnings Per Share, Diluted" (EarningsPerShareDiluted). Additionally, if there are other single values representing both basic and diluted EPS, then the individual basic EPS and diluted EPS elements should be used (e.g., "Net Income (Loss) Available to Common Stockholders, Basic" (NetIncomeLossAvailableToCommonStockholdersBasic), "Net Income (Loss) Available to Common Stockholders, Diluted" (NetIncomeLossAvailableToCommonStockholdersDiluted), etc.) It is important to tag with the separate basic and diluted EPS elements instead of using a combined EPS element because in a different reporting period there may be two different values to represent basic and diluted EPS and tagging with a combined EPS element would not be appropriate. Furthermore, using a combined EPS element in one reporting period and switching to separate basic and diluted EPS elements in a following period leads to inconsistency in the data which results in time series analysis issues for users.

The following example illustrates the tagging of basic and diluted EPS as well as net income (loss) and weighted-average shares outstanding when they are the same single values. The example contains an excerpt of a partial statement, which is not intended to dictate the appearance and structure of an entity's filing.

20X0 Form 10-K (Excerpt)
CONSOLIDATED STATEMENT OF INCOME (Excerpt)

			20X0
Net Loss	**L1**	**L2**	(5,000,000)
Net loss per share, basic and diluted (in dollars per share)	**L3**	**L4**	(0.33)
Weighted-average shares used to compute net loss per share, basic and diluted (in shares)	**L5**	**L6**	15,000,000

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

	Standard Label	Preferred Label	
	Date context		**20XX-01-01 to 20XX-12-31**
L1	**Net Income (Loss) Available to Common Stockholders, Basic**	**Net Loss**	-5000000
L2	**Net Income (Loss) Available to Common Stockholders, Diluted**	**Net Loss**	-5000000
L3	**Earnings Per Share, Basic**	**Net loss per share, basic and diluted (in dollars per share)**	-0.33
L4	**Earnings Per Share, Diluted**	**Net loss per share, basic and diluted (in dollars per share)**	-0.33
L5	**Weighted Average Number of Shares Outstanding, Basic**	**Weighted-average shares used to compute net loss per share, basic and diluted (in shares)**	15000000
L6	**Weighted Average Number of Shares Outstanding, Diluted**	**Weighted-average shares used to compute net loss per share, basic and diluted (in shares)**	15000000

2.15 How do I tag the amount of the dividend reducing income available to common shareholders in an earnings per share (EPS) disclosure and the amount reducing retained earnings in the statement of shareholders' equity (SHE) when a down round feature is triggered?

Two different elements are intended to be used for the EPS and SHE disclosures. These elements are outlined in the following table and the example below illustrates the tagging when a down round feature is triggered specifically for warrants. The following EPS elements are modeled as one-way elements with debit balance attributes. While these EPS elements are for amounts that decrease net income when determining the income available to shareholders in an EPS calculation, a positive XBRL value is expected because they participate in an XBRL calculation in which the total element has a credit balance attribute. This means that a -1 calculation weight is assigned to these EPS debit elements participating in an EPS calculation. Therefore, only a positive XBRL value is expected to be entered for the EPS elements.

EPS element	SHE element
Warrant, Down Round Feature, Decrease in Net Income to Common Shareholder, Amount	Warrant, Down Round Feature, Increase (Decrease) in Equity, Amount
Stock Option, Down Round Feature, Decrease in Net Income to Common Shareholder, Amount	Stock Option, Down Round Feature, Increase (Decrease) in Equity, Amount
Preferred Stock, Convertible, Down Round Feature, Decrease in Net Income to Common Shareholder, Amount	Preferred Stock, Convertible, Down Round Feature, Increase (Decrease) in Equity, Amount

The same modeling applies to the following elements for modifications or exchanges of equity-classified written call options.

EPS element	SHE element
Equity-Classified Written Call Option, Modification, Decrease in Net Income to Common Shareholder, Amount	Equity-Classified Written Call Option, Modification, Dividend, Increase (Decrease) in Equity, Amount

The following example illustrates the modeling for SHE and EPS disclosures when a down round feature is triggered. For the amount of dividend reducing net income in the numerator of the EPS disclosure, the element intended to be used is “Warrant, Down Round Feature, Decrease in Net Income to Common Shareholder, Amount” “(WarrantDownRoundFeatureDecreaseInNetIncomeLossToCommonShareholderAmount)”, which is a one-way element for which a positive XBRL value is expected. For the amounts disclosed in the Statement of Shareholders' Equity, only one element is intended to be used “Warrant, Down Round Feature, Increase (Decrease) in Equity, Amount” (WarrantDownRoundFeatureIncreaseDecreaseInEquityAmount1). This is a two-way element for which a positive XBRL value is expected for the increase to additional paid-in capital and a negative XBRL value is expected for the decrease to retained earnings.

The following example illustrates the tagging in SHE and EPS note disclosure when a down round feature is triggered for warrants. The example contains a partial statement and note disclosure, which is not intended to dictate the appearance and structure of an entity's filing.

CONSOLIDATED STATEMENT OF CHANGES IN SHAREHOLDERS' EQUITY (Excerpt)

	Common Stock					
	Shares	Par Value	Additional Paid-in Capital		Retained Earnings	Total Equity
Balance, December 31, 20X0	**$ 15,372,905**	**$ 15,373**	**$ 160,858,072**		**$ 99,229,393**	**$ 260,102,838**
Net income	—	—	—		1,034,369	1,034,369
Sale of common stock, net of issuance costs	2,950,000	2,950	3,044,597		—	3,047,547
Warrant issued with note payable	—	—	765,678		—	765,678
Adjustment for warrant down round feature	—	—	L1, A1:M1 205,014	L1, A1:M2	(205,014)	—
Stock-based compensation	—	—	1,488,177		0	1488177
Balance, December 31, 20X1	**18,322,905**	**$ 18,323**	**$ 166,361,538**		**$ 100,058,748**	**$ 266,438,609**

Note X. Earnings per Share (Excerpt)

The computation of basic and diluted net income per share attributable to common shareholders is as follows:

Numerator:		20X1
Net income	$	1,034,369
Deemed dividend for warrant down round feature	L2	(205,014)
Net income applicable to common shareholders	$	829,355
Denominator:		
Weighted average common shares outstanding, basic		16,661,472
Effect of dilutive common shares		94,088
Weighted average common shares outstanding, diluted		16,755,560

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

	Standard Label	Preferred Label			
	Equity Components [Axis] A1		**Additional Paid-in Capital [Member]** M1	**Retained Earnings [Member]** M2	**Report-Wide Value**
L1	**Warrant, Down Round Feature, Increase (Decrease) in Equity, Amount**	**Adjustment for warrant down round feature**	205014	-205014	
L2	**Warrant, Down Round Feature, Decrease in Net Income to Common Shareholder, Amount**	**Deemed dividend for warrant down round feature**			205014

The following is an illustration of the XBRL calculation in which the EPS element (**L2**) participates.

Disclosure		Standard Label of XBRL Element	Balance Type	Positive XBRL Value for:	Negative XBRL Value for:	Reported as	Value to be entered in XBRL	XBRL Calculation Weight	How values sum in XBRL
Net income	$ 1,034,369	Net Income (Loss) Attributable to Parent	Credit	Income	Loss	Income	1034369	+1	1034369
Deemed dividend for warrant down round feature	(205,014)	Warrant, Down Round Feature, Decrease in Net Income to Common Shareholder, Amount	Debit	Decrease		Decrease	205014	-1	-205014
Net income applicable to common shareholders	$ 829,355	Net Income (Loss) Available to Common Stockholders, Basic	Credit	Income	Loss	Income	829355	Total	829355

2.16 I disclose treasury shares at the end of the period in my Statement of Financial Position and include a reconciliation of the beginning balance to the ending balance, along with the activity for treasury shares during the period, in my Statement of Changes in Shareholders' Equity (SHE). What line-item element should I use for tagging treasury shares at the end of the period?

Generally, treasury shares at the end of the period are intended to be tagged with the same line-item element regardless of where they are presented in the financial statements. If an entity only has common treasury shares, then the same line-item element ("Treasury Stock, Common, Shares" TreasuryStockCommonShares) is intended to be used for tagging treasury shares that are presented in the Statement of Financial Position, SHE, or the notes to the financial statements (Example 1). If an entity has common and preferred treasury shares, then the specific line-item elements for common ("Treasury Stock, Common, Shares" TreasuryStockCommonShares) and preferred ("Treasury Stock, Preferred, Shares" TreasuryStockPreferredShares) treasury shares are intended to be used (Example 2). If an entity has multiple classes of common treasury shares, then the "Class of Stock [Axis]" (StatementClassOfStockAxis) is intended to be used with the specific line-item element for common ("Treasury Stock, Common, Shares" TreasuryStockCommonShares) treasury shares to distinguish, for example, Class A and Class B common treasury shares (Example 3).

While the same line-item element is intended to be used for tagging treasury shares at the end of the period, treasury shares presented in the form of a reconciliation of the beginning balance to the ending balance, either in the SHE or related note, are also intended to be tagged with the "Equity Components [Axis]" (StatementEquityComponentsAxis) and applicable member element, "Treasury Stock, Common [Member]" (TreasuryStockCommonMember) or "Treasury Stock, Preferred [Member]" (TreasuryStockPreferredMember). Additionally, the activity for treasury shares during the period, when presented in the SHE or related note, is intended to be tagged with the "Equity Components [Axis]" (StatementEquityComponentsAxis) and applicable member element, "Treasury Stock, Common [Member]" (TreasuryStockCommonMember) or "Treasury Stock, Preferred [Member]" (TreasuryStockPreferredMember). The intent of this tagging is to align all treasury share values with the same GAAP Taxonomy member element to enable an automated reconciliation of the beginning balance and related activity during the period to the balance of treasury shares at the end of the period.

The following examples illustrate the tagging in the Statement of Financial Position, SHE, and notes to the financial statements for certain common, preferred, and treasury share values. The examples contain excerpts of partial statements and note disclosures, which are not intended to dictate the appearance and structure of an entity's filing.

Example 1: This example illustrates how treasury shares are intended to be tagged when there are only common treasury shares.

CONSOLIDATED STATEMENT OF FINANCIAL POSITION (Excerpt only)			
(in millions, except share and par value amounts)			**December 31, 20X1**
Shareholders' equity:			
Common stock, par value $1 per share, authorized: **437,500,000** shares (**L1**); shares issued: 20X1-**214,600,000** shares (**L2**), 20X0-231,700,000 shares; shares outstanding: 20X1-**212,600,000** shares (**L3**) and 20X0-229,600,000 shares	**L5**	$	215
Treasury stock, at cost, 20X1-**2,000,000** shares (**L4**) and 20X0-**2,100,000** shares	**L6**		(76)
Additional paid-in capital			2,782
Retained earnings			6,552
Accumulated other comprehensive loss			(3,646)
Total ABC Company shareholders' equity			5,827
Noncontrolling interests			306
Total shareholders' equity		$	6,133

CONSOLIDATED STATEMENT OF CHANGES IN SHAREHOLDERS' EQUITY (Excerpt only)								
	Common Stock					**Treasury Stock**		
(in millions)		**Shares**		**Amount**		**Shares**		**Amount**
Balance, December 31, 20X0		**231.7**		**$ 232**		**2.1**		**$ (55)**
Net income								
Other comprehensive loss								
Net issuance under share-based compensation plans	**L7, A1:M1**	1.3	**L9, A1:M1**	1				
Acquisition of treasury stock					**L12, A1:M2**	18.3	**L13, A1:M2**	(600)
Cancellation of treasury stock	**L8, A1:M1**	(18.4)	**L10, A1:M1**	(18)	**L8, A1:M2**	(18.4)	**L10, A1:M2**	579
Balance, December 31, 20X1	**L2, A1:M1**	**214.6**	**L11, A1:M1**	**$ 215**	**L4, A1:M2**	**2.0**	**L11, A1:M2**	**$ (76)**

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

	Standard Label Equity Components [Axis] A1	Preferred Label	Common Stock [Member] M1	Treasury Stock, Common [Member] M2	Report-Wide Value
L1	Common Stock, Shares Authorized	Common Stock, Number of Shares Authorized			437500000
L2	Common Stock, Shares, Issued	Common Stock, Number of Shares Issued	214600000		214600000
L3	Common Stock, Shares, Outstanding	Common Stock, Number of Shares Outstanding			212600000
L4	Treasury Stock, Common, Shares	Treasury Stock, Common, Number of Shares		2000000	2000000
L5	Common Stock, Value, Issued	Common Stock, Shares Issued, Amount			215000000
L6	Treasury Stock, Common, Value	Treasury Stock, Common, Amount			76000000
L7	Shares Issued, Shares, Share-Based Payment Arrangement, after Forfeiture	Net issuance under share-based compensation plans, Number of Shares	1300000		
L8	Treasury Stock, Shares, Retired	Cancellation of treasury stock, Number of Shares	18400000	18400000	
L9	Shares Issued, Value, Share-Based Payment Arrangement, after Forfeiture	Net issuance under share-based compensation plans, Amount	1000000		
L10	Treasury Stock, Retired, Cost Method, Amount	Cancellation of treasury stock, Amount	18000000	-579000000	
L11	Equity, Including Portion Attributable to Noncontrolling Interest	Shareholders' Equity	215000000	-76000000	
L12	Treasury Stock, Shares, Acquired	Acquisition of treasury stock, Number of Shares		18300000	
L13	Treasury Stock, Value, Acquired, Cost Method	Acquisition of treasury stock, Amount		600000000	

Example 1a: Here is an alternate presentation of treasury shares in the SHE for Example 1

CONSOLIDATED STATEMENT OF CHANGES IN SHAREHOLDERS' EQUITY (Excerpt)				
	Amount		Shares	
(in millions)		December 31, 20X1		December 31, 20X1
Common stock				
Balance, beginning of year		$ 232		231.7
Net issuance under share-based compensation plans	L9, A1:M1	1	L7, A1:M1	1.3
Cancellation of treasury stock	L10, A1:M1	(18)	L8, A1:M1	(18.4)
Balance, end of year	L11, A1:M1	$ 215	L2, A1:M1	214.6
Treasury stock				
Balance, beginning of year		$ (55)		2.1
Acquisition of treasury stock	L13, A1:M2	(600)	L12, A1:M2	18.3
Cancellation of treasury stock	L10, A1:M2	579	L8, A1:M2	(18.4)
Balance, end of year	L11, A1:M2	$ (76)	L4, A1:M2	2.0

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

	Standard Label	Preferred Label			
	Equity Components [Axis]		Common Stock [Member]	Treasury Stock, Common [Member]	Report-Wide Value
	A1		M1	M2	
L2	Common Stock, Shares, Issued	Common Stock, Number of Shares Issued	214600000		
L4	Treasury Stock, Common, Shares	Treasury Stock, Common, Number of Shares		2000000	
L7	Shares Issued, Shares, Share-Based Payment Arrangement, after Forfeiture	Net issuance under share-based compensation plans, Number of Shares	1300000		
L8	Treasury Stock, Shares, Retired	Cancellation of treasury stock, Number of Shares	18400000	18400000	
L9	Shares Issued, Value, Share-Based Payment Arrangement, after Forfeiture	Net issuance under share-based compensation plans, Amount	1000000		
L10	Treasury Stock, Retired, Cost Method, Amount	Cancellation of treasury stock, Amount	18000000	-579000000	
L11	Equity, Including Portion Attributable to Noncontrolling Interest	Shareholders' Equity	215000000	-76000000	
L12	Treasury Stock, Shares, Acquired	Acquisition of treasury stock, Number of Shares		18300000	
L13	Treasury Stock, Value, Acquired, Cost Method	Acquisition of treasury stock, Amount		600000000	

Example 1b: Here is another presentation of how treasury shares could be disclosed for Example 1. Note the monetary amounts are disclosed in the SHE, while the reconciliation of the beginning balance of shares to the ending balance is disclosed in a separate note to the financial statements.

CONSOLIDATED STATEMENT OF CHANGES IN SHAREHOLDERS' EQUITY (Excerpt)				
(in millions)		Common Stock		Treasury Stock
Balance, December 31, 20X0		$ 232		$ (55)
Net income				
Other comprehensive loss				
Net issuance under share-based compensation plans	L9, A1:M1	1		
Acquisition of treasury stock			L13, A1:M2	(600)
Cancellation of treasury stock	L10, A1:M1	(18)	L10, A1:M2	579
Balance, December 31, 20X1	L11, A1:M1	$ 215	L11, A1:M2	$ (76)

NOTE XX-SHAREHOLDERS' EQUITY (Excerpt)				
The following table reflects the changes in Common and Treasury stock shares (shares in millions).				
		Common Stock Shares		Treasury Stock Shares
Balance, December 31, 20X0		231.7		2.1
Net issuance under share-based compensation plans	L7, A1:M1	1.3		
Acquisition of treasury stock			L12, A1:M2	18.3
Cancellation of treasury stock	L8, A1:M1	(18.4)	L8, A1:M2	(18.4)
Balance, December 31, 20X1	L2, A1:M1	214.6	L4, A1:M2	2

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

	Standard Label	Preferred Label			
	Equity Components [Axis]		Common Stock [Member]	Treasury Stock, Common [Member]	Report-Wide Value
	A1		M1	M2	
L2	Common Stock, Shares, Issued	Common Stock, Number of Shares Issued	214600000		
L4	Treasury Stock, Common, Shares	Treasury Stock, Common, Number of Shares		2000000	
L7	Shares Issued, Shares, Share-Based Payment Arrangement, after Forfeiture	Net issuance under share-based compensation plans, Number of Shares	1300000		
L8	Treasury Stock, Shares, Retired	Cancellation of treasury stock, Number of Shares	18400000	18400000	
L9	Shares Issued, Value, Share-Based Payment Arrangement, after Forfeiture	Net issuance under share-based compensation plans, Amount	1000000		
L10	Treasury Stock, Retired, Cost Method, Amount	Cancellation of treasury stock, Amount	18000000	-579000000	
L11	Equity, Including Portion Attributable to Noncontrolling Interest	Shareholders' Equity	215000000	-76000000	
L12	Treasury Stock, Shares, Acquired	Acquisition of treasury stock, Number of Shares		18300000	
L13	Treasury Stock, Value, Acquired, Cost Method	Acquisition of treasury stock, Amount		600000000	

Example 2: This example illustrates how treasury shares are intended to be tagged when there are common and preferred treasury shares.

CONSOLIDATED STATEMENT OF FINANCIAL POSITION (Excerpt)			
		December 31,	
(in thousands, except par value and shares)		**20X1**	**20X0**
Shareholders' equity:			
Preferred stock $1 par value - **1,000,000** (**L14**) shares authorized; **150,000** (**L15**) shares issued; **0** (**L16**) shares outstanding	**L17**	150	150
Common stock $.01 par value - **200,000,000** (**L1**) shares authorized; 20X1 - **101,675,858** (**L2**) and 20X0 - 101,506,368 shares issued, respectively; 20X1 - **93,201,746** (**L3**) and 20X0 - 93,132,236 shares outstanding, respectively	**L5**	1,016	1,015
Additional paid-in capital		38,375	37,422
Retained earnings		337,672	443,402
Accumulated other comprehensive loss		3,017	(5,420)
Treasury stock - at cost:			
Preferred stock - **150,000** (**L18**) shares	**L19**	(5,100)	(5,100)
Common stock - **8,374,112** (**L4**) shares	**L6**	(19,133)	(19,133)
Total shareholders' equity-GHI Company		355,997	452,336
Noncontrolling interests		405	341
Total shareholders' equity		356,402	452,677

CONSOLIDATED STATEMENT OF CHANGES IN SHAREHOLDERS' EQUITY (Excerpt)				
		December 31, 20X1		
(in thousands, except shares)		**Shares**		**Amount**
Preferred Stock				
Beginning and end of year	**L15, A1:M5**	150,000	**L11, A1:M5**	$ 150
Common Stock				
Beginning of year		101,506,368		1,015
Stock options exercised	**L20, A1:M1**	169,490	**L21, A1:M1**	1
End of year	**L2, A1:M1**	101,675,858	**L11, A1:M1**	1,016
Treasury Stock - Preferred				
Beginning and end of year	**L18, A1:M6**	150,000	**L11, A1:M6**	(5,100)
Treasury Stock - Common				
Beginning and end of year	**L4, A1:M2**	8,374,112	**L11, A1:M2**	(19,133)
Total shareholders' equity-GHI Company				$ 355,997

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

	Standard Label	Preferred Label					
	Equity Components [Axis] A1		Common Stock [Member] M1	Treasury Stock, Common [Member] M2	Preferred Stock [Member] M5	Treasury Stock, Preferred [Member] M6	Report-Wide Value
L1	Common Stock, Shares Authorized	Common Stock, Number of Shares Authorized					200000000
L2	Common Stock, Shares, Issued	Common Stock, Number of Shares Issued	101675858				101675858
L3	Common Stock, Shares, Outstanding	Common Stock, Number of Shares Outstanding					93201746
L4	Treasury Stock, Common, Shares	Treasury Stock, Common, Number of Shares		8374112			8374112
L5	Common Stock, Value, Issued	Common Stock, Shares Issued, Amount					1016000
L6	Treasury Stock, Common, Value	Treasury Stock, Common, Amount					19133000
L11	Equity, Including Portion Attributable to Noncontrolling Interest	Shareholders' Equity	1016000	-19133000	150000	-5100000	
L14	Preferred Stock, Shares Authorized	Preferred Stock, Number of Shares Authorized					1000000
L15	Preferred Stock, Shares Issued	Preferred Stock, Number of Shares Issued			150000		150000
L16	Preferred Stock, Shares Outstanding	Preferred Stock, Number of Shares Outstanding					0
L17	Preferred Stock, Value, Issued	Preferred Stock, Shares Issued, Amount					150000
L18	Treasury Stock, Preferred, Shares	Treasury Stock, Preferred, Number of Shares				150000	150000
L19	Treasury Stock, Preferred, Value	Treasury Stock, Preferred, Amount					5100000
L20	Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Exercises in Period	Stock options exercised, Number	169490				
L21	Stock Issued During Period, Value, Stock Options Exercised	Stock options exercised, Amount	1000				

Example 3: This example illustrates how treasury shares are intended to be tagged when there are different classes of common treasury shares.

CONSOLIDATED STATEMENT OF FINANCIAL POSITION (Excerpt)			
		December 31,	
(in thousands, except par value and shares)		20X1	20X0
Shareholders' equity:			
Common stock, par value $.10 per share:			
Class A shares authorized: **50,000,000** (L1, A2:M3); share issued: **8,499,003** (L2, A2:M3) in 20X1 and 8,284,199 in 20X0; shares outstanding: **5,258,773** (L3, A2:M3) in 20X1 and 5,357,652 in 20X0	L5, A2:M3	845	828
Class B shares authorized: **10,000,000** (L1, A2:M4); shares issued: **2,437,402** (L2, A2:M4) in 20X1 and 20X0, respectively; shares outstanding: **2,101,586** (L3, A2:M4) in 20X1 and 20X0, respectively	L5, A2:M4	244	244
Additional paid-in capital		44,993	41,300
Retained earnings		176,579	164,756
Accumulated other comprehensive loss		(12,428)	(15,053)
Less treasury stock, at cost:			
3,090,230 (L4, A2:M3) Class A shares in 20X1 and 2,926,547 in 20X0	L6, A2:M3	(56,166)	(51,001)
335,816 (L4, A2:M4) Class B shares in 20X1 and 335,816 in 20X0	L6, A2:M4	(5,542)	(5,542)
Total DEF Company shareholders' equity		148,525	135,532
Noncontrolling interests		509	648
Total shareholders' equity		149,034	136,180

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

	Standard Label	Preferred Label			
	Class of Stock [Axis] A2		**Common Class A [Member]** M3	**Common Class B [Member]** M4	**Report-Wide Value**
L1	**Common Stock, Shares Authorized**	**Common Stock, Number of Shares Authorized**	50000000	10000000	
L2	**Common Stock, Shares, Issued**	**Common Stock, Number of Shares Issued**	8499003	2437402	
L3	**Common Stock, Shares, Outstanding**	**Common Stock, Number of Shares Outstanding**	5258773	2101586	
L4	**Treasury Stock, Common, Shares**	**Treasury Stock, Common, Number of Shares**	3090230	335816	
L5	**Common Stock, Value, Issued**	**Common Stock, Shares Issued, Amount**	845000	244000	
L6	**Treasury Stock, Common, Value**	**Treasury Stock, Common, Amount**	56166000	5542000	

CONSOLIDATED STATEMENT OF CHANGES IN SHAREHOLDERS' EQUITY (Excerpt)																
		Number of Shares								Amount						
		A1:M1, A2:M3		A1:M1, A2:M4		A1:M2, A2:M3		A1:M2, A2:M4		A1:M1, A2:M3		A1:M1, A2:M4		A1:M2, A2:M3		A1:M2, A2:M4
(in thousands, except shares)		Class A Common Stock		Class B Common Stock		Class A Treasury Stock		Class B Treasury Stock		Class A Common Stock		Class B Common Stock		Class A Treasury Stock		Class B Treasury Stock
Balance, December 31, 20X0		8,284,199		2,437,402		(2,926,547)		(335,816)		$ 828		$ 244		$ (51,001)		$ (5,542)
Net income																
Other comprehensive income																
Dividends declared																
Purchase of treasury stock					L12	(169,058)								L13	(5,541)	
Net issuance of stock under share-based comprehension plans	L7	164,804			L7	5,375			L9	17			L9	376,000		
Balance, December 31, 20X1	L2	8,449,003	L2	2,437,402	L4	(3,090,230)	L4	(335,816)	L11	$ 845	L11	$ 244	L11	$ (56,166)	L11	$ (5,542)

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

	Standard Label	Preferred Label					
	Equity Components [Axis] A1		**Common Stock [Member]** M1		**Treasury Stock, Common [Member]** M2		**Report-Wide Value**
	Class of Stock [Axis] A2		**Common Class A [Member]** M3	**Common Class B [Member]** M4	**Common Class A [Member]** M3	**Common Class B [Member]** M4	
L2	**Common Stock, Shares, Issued**	**Common Stock, Number of Shares Issued**	8449003	2437402			
L4	**Treasury Stock, Common, Shares**	**Common Stock, Number of Shares Issued**			3090230	335816	
L7	**Shares Issued, Shares, Share-Based Payment Arrangement, after Forfeiture**	**Net issuance of stock under stock-based compensation plans, Number of Shares**	164804		5375		
L9	**Shares Issued, Value, Share-Based Payment Arrangement, after Forfeiture**	**Net issuance of stock under stock-based compensation plans, Amount**	17000		376000		
L11	**Equity, Including Portion Attributable to Noncontrolling Interest**	**Shareholders' Equity**	845000	244000	56166000	5542000	
L12	**Treasury Stock, Shares, Acquired**	**Purchase of treasury stock, Number of Shares**			169058		
L13	**Treasury Stock, Value, Acquired, Cost Method**	**Purchase of treasury stock, Amount**			5541000		

2.17 How do I tag values for assets that are pledged as collateral?

The characteristics of pledged status and pledging purpose of assets owned by an entity are modeled as dimensions along with extensible enumeration elements when the characteristic is not disaggregating.

"Pledged Status [Axis]" (PledgedStatusAxis), or an extensible enumeration element if the value is not disaggregated and is all pledged or not pledged, is intended to be used to indicate the pledged or not pledged status of an asset owned by an entity.

The following is an example of appropriate usage:

Consolidated Balance Sheets (Unclassified)			
Assets			
Cash		$	50
Short-term investments at fair value			120
Available-for-sale debt securities, at fair value, pledged as collateral (net of allowance of $0):			
Available-for-sale debt securities, at fair value, pledged as collateral to secure repurchase agreements [1]	**L1, A1:M1**		1,500
Available-for-sale debt securities, at fair value, pledged as collateral to secure other debt [2]	**L1, A1:ExM2**		500
Available-for-sale debt securities, at fair value, pledged as collateral [3]	**L1**		2000
Loans receivable:			
Loans receivable, gross			5,500
Allowance for credit loss			(500)
Loans receivable, pledged as collateral to secure repurchase agreements [4]	**L4, A2:M3**		1,000
Loans receivable, not pledged as collateral	**L4, A2:M4**		4,000
Loans receivable, net	**L4**		5,000
Derivative assets			160
Goodwill			1,800
Operating Lease, Right-of-Use Asset			30
Other assets			400
Total assets		$	9,560

Legend†:

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

[1] **XL2, A1:M1**

[2] **XL2, A1:ExM2**

[3] **XL3**

[4] **XL5, A2:M3**

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

	Standard Label	Preferred Label					
	Pledging Purpose [Axis] A1		**Repurchase Agreements [Member]** M1	**Other Debt [Member]** ExM2			**Report-wide Value**
	Pledged Status [Axis] A2				**Asset Pledged as Collateral with Right [Member]** M3	**Asset Not Pledged as Collateral [Member]** M4	
L1	**Debt Securities, Available-for-Sale**	**Available -for-sale debt securities, at fair value**	1500	500			2000
XL2	**Debt Securities, Available-for-Sale, Pledging Purpose [Extensible Enumeration]**	**Available-for-sale debt securities, at fair value, pledged as collateral to secure repurchase agreements and other debt**	http://fasb.org/us-gaap/20X0#AssetsSoldUnderAgreementsToRepurchaseCarryingAmounts	http://fasb.org/us-gaap/20X0#OtherBorrowings			
XL3	**Debt Securities, Available-for-Sale, Pledged Status [Extensible Enumeration]**	**Available -for-sale debt securities, at fair value, pledged as collateral**					http://fasb.org/us-gaap/20X0#AssetPledgedAsCollateralWithRightMember
L4	**Financing Receivable, after Allowance for Credit Loss**	**Loans receivable**			1000	4000	5000
XL5	**Financing Receivable, Pledging Purpose [Extensible Enumeration]**	**Loans receivable, pledged as collateral to secure repurchase agreements**			http://fasb.org/us-gaap/20X0#AssetsSoldUnderAgreementsToRepurchaseCarryingAmounts		

In this example, available-for-sale (AFS) securities pledged as collateral are separately reported on the statement of financial position and disaggregated by different pledging purposes. Loans receivable are reported and disaggregated by pledged status. The pledging purpose for loans receivable pledged as collateral is also provided.

The “Pledging Purpose [Axis]” (PledgingPurposeAxis) (**A1**) and “Debt Securities, Available-for-Sale, Pledging Purpose [Extensible Enumeration]” (DebtSecuritiesAvailableForSalePledgingPurposeExtensibleEnumeration) (**XL2**) are intended to be used for tagging the fact values of AFS securities pledged for repurchase agreements of $1,500 and AFS securities pledged for other debt of $500. The dimension is intended to be used to disaggregate information by pledging purpose. The dimension needs to be used together with the extensible enumeration element to connect the pledged assets with the associated liabilities for which the assets are pledged as collateral. The fact values to be reported for the pledging purpose extensible enumeration element are the statement line-item elements “Assets Sold under Agreements to Repurchase, Carrying Amount” (AssetsSoldUnderAgreementsToRepurchaseCarryingAmounts) and “Other Borrowings” (OtherBorrowings). In this way, the connection between the pledged assets and the associated liabilities is created.

The “Debt Securities, Available-for-Sale, Pledged Status [Extensible Enumeration] (DebtSecuritiesAvailableForSalePledgedStatusExtensibleEnumeration) (**XL3**), not the “Pledged Status [Axis]” (PledgedStatusAxis) (**A2**), is intended to be used to indicate the pledged status of the total amount of AFS securities. The intent of this modeling is to limit the dimensional context to information that is disaggregated to help facilitate consumption of the data. The inclusion of this extensible enumeration element communicates information about the pledged status of all AFS securities reported to a user of the data. The fact value for this extensible enumeration element is the member element AssetPledgedAsCollateralWithRightMember (assumption in this example is that the transferee has the right to sell or repledge the asset). The extensible enumeration element for the pledged status is not used to tag $500 nor $1,500 because it is for all AFS securities and $2,000 is the report-wide value. Using the extensible enumeration element for pledged status on the total report-wide value indicates all disaggregated facts for that line item share the same characteristic, which mean all AFS securities are pledged.

The “Pledged Status [Axis]” (PledgedStatusAxis) (**A2**) is intended to be used for tagging the fact values of loans receivable that are pledged for repurchase agreements of $1,000 and loans not pledged of $4,000. An extensible enumeration element “Financing Receivable, Pledging Purpose [Extensible Enumeration]” (FinancingReceivablePledgingPurposeExtensibleEnumeration) is also used to tag $1,000 to indicate the pledging purpose of the pledged loans and to create a connection between the pledged asset and the associated liability. The fact value for this extensible enumeration element is the statement of financial position line-item element AssetsSoldUnderAgreementsToRepurchaseCarryingAmounts. $5,000 is intended to be tagged with the line-item element only and without dimensions because it represents a report-wide value.

2.18 How do I tag values for liabilities for which the creditor has recourse?

The characteristic of the recourse status of a liability is modeled as a dimension along with extensible enumeration elements when the characteristic is not disaggregating.

"Recourse Status [Axis]" (RecourseStatusAxis), or an extensible enumeration element if the value is not disaggregated and is all with recourse or nonrecourse, is intended to be used to indicate the recourse or nonrecourse status of a liability.

The following is an example of reporting long-term debt on the statement of financial position:

CONSOLIDATED BALANCE SHEETS			
			December 31, 20X0
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Accounts payables			$ 1,200
Accrued interest			200
Deferred revenue			400
Current nonrecourse debt	[1]	L1	2000
Other current liabilities			1000
Total current liabilities			$ 4,800
NONCURRENT LIABILITIES			
Recourse debt		L3, A1:M1	$ 3,400
Noncurrent nonrecourse debt		L3, A1:M2	13,000
Accrued income taxes			1,100
Other noncurrent liabilities			3,200
Total noncurrent liabilities			$ 20,700
Total liabilities			$ 25,500
[1] XL2			

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

	Standard Label	Preferred Label	Fiscal Year Ended 20X0		
	Recourse Status [Axis] A1		Recourse [Member] M1	Nonrecourse [Member] M2	Report-Wide Value
L1	Long-Term Debt, Current Maturities	Current nonrecourse debt			2000
XL2	Long-Term Debt, Current, Recourse Status [Extensible Enumeration]				http://fasb.org/us-gaap/20X0#NonrecourseMember
L3	Long-Term Debt, Excluding Current Maturities	Noncurrent debt	3400	13000	

In this example, the current portion of long-term debt and long-term debt, excluding current maturities are reported in a classified statement of financial position. Noncurrent long-term debt is further disaggregated by recourse status.

The "Recourse Status [Axis]" (RecourseStatusAxis) (**A1**) is used for tagging the fact values of noncurrent recourse debt of $3,400 and noncurrent nonrecourse debt of $13,000. The dimension is intended to be used to disaggregate information by recourse status.

In this example, all current long-term debt reported is nonrecourse. The "Long-Term Debt, Current, Recourse Status [Extensible Enumeration]" (LongTermDebtCurrentRecourseStatusExtensibleEnumeration) (**XL2**) not "Recourse Status [Axis]" (RecourseStatusAxis) (**A1**), is intended to be used to indicate the recourse status of current nonrecourse debt of $2,000. The intent of this modeling is to limit the dimensional context to information that is disaggregated to help facilitate consumption of the data. The inclusion of this extensible enumeration element communicates information about the recourse status of all current nonrecourse debt to a user of the data. The fact value for this extensible enumeration element is the member element NonrecourseMember.

The following is an example of the disclosure for nonrecourse debt in the notes (entity has recourse debt, but it is not disclosed in the information below):

The following table summarizes the carrying amount of non-recourse debt as of:

		December 31, 20X0
NONRECOURSE DEBT		
Bank notes	**L4, A1:M2, A2:M3**	$ 3,000
Loans payable	**L4, A1:M2, A2:M4**	5,000
Other debt	**L4, A1:M2, A2:ExM5**	7,000
Subtotal	**L4, A1:M2**	15,000
Less: Current portion	**L1, A1:M2**	2,000
Noncurrent portion	**L3, A1:M2**	$ 13,000

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

	Standard Label	Preferred Label				
	Recourse Status [Axis] A1		Nonrecourse [Member] M2			
	Long-Term Debt, Type [Axis] A2		Notes Payable to Banks [Member] M3	Loans Payable [Member] M4	Other Debt [Member] ExM5	
L1	Long-Term Debt, Current Maturities	Nonrecourse Debt, Current portion				2000
L3	Long-Term Debt, Excluding Current Maturities	Nonrecourse Debt, Noncurrent portion				13000
L4	Long-Term Debt	Nonrecourse Debt	3000	5000	7000	15000

In this example, nonrecourse debt is disclosed in the notes and disaggregated by debt type.

The "Recourse Status [Axis]" (RecourseStatusAxis) (**A1**) and "Nonrecourse [Member]" (NonrecourseMember) (**M2**) are used for tagging disaggregated fact values. Extensible enumeration elements are not used here because long-term debt, current long-term debt and noncurrent long-term debt are disaggregated by recourse status. If liabilities are not disaggregated by recourse status, then the extensible enumeration elements would be used to limit the dimensional context to the data disaggregated to help facilitate consumption of the data.

The "Long-Term Debt, Type [Axis]" (LongtermDebtTypeAxis) (**A2**) is used for tagging fact values of $3,000, $5,000, and $7,000. The dimension is intended to be used to disaggregate information by type of long-term debt.

Different line-item elements are used for total long-term debt (**L4**), long-term debt with current maturities (**L1**) and long-term debt excluding current maturities (**L3**).

2.19 How do I tag values for related party amounts?

In tagging related party amounts, dimensions and extensible enumeration elements are intended to be used to convey related party information.

“Related Party [Member]” (RelatedPartyMember) and “Nonrelated Party [Member]” (NonrelatedPartyMember) located under “Related and Nonrelated Parties [Axis]” (RelatedPartyTransactionsByRelatedPartyAxis) are intended to be used to indicate the relationship with the reporting entity (related or nonrelated party status). If the value is not disaggregated and the total value (report-wide value) is all with the related party, an extensible enumeration element is intended to be used to indicate that it is a related party.

Member elements nested under “Related Party [Member]” (RelatedPartyMember) within the same axis “Related and Nonrelated Parties [Axis]” (RelatedPartyTransactionsByRelatedPartyAxis), or an extensible enumeration element if the value is not disaggregated and is all with a certain type of related party, is intended to be used to indicate the type of related party.

“Counterparty Name [Axis]” (CounterpartyNameAxis), or an extensible enumeration element if the value is not disaggregated and is all with a certain related party, is intended to be used to indicate the name of the related party.

The following examples illustrate the tagging for related party amounts using the GAAP Taxonomy modeling. The examples contain an excerpt of a partial statement, which is not intended to dictate the appearance and structure of an entity’s filing.

Example 1: This example illustrates a scenario when a filer separately reports amounts for related parties and for nonrelated parties on the statement of financial position by type of liability.

CONSOLIDATED BALANCE SHEETS		
		December 31, 20X2
Liabilities and Stockholders' Equity		
Current Liabilities:		
Accounts payable	L1, A1:M1	$ 8,000,000
Accounts payable - related parties	L1, A1:M2	200,000
Accrued expenses	L2, A1:M1	4,000,000
Accrued expenses - related parties	L2, A1:M2	400,000
Loans payable - current portion	L3, A1:M1	1,000,000
Loans payable - related parties	L3, A1:M2	500,000
Convertible notes payable	L4, A1:M1	2,000,000
Convertible notes payable - related parties	L4, A1:M2	300,000
Derivative liabilities	L5	4,500,000
Total Current Liabilities	L6	$ 20,900,000

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

	Standard Label	Preferred Label	Fiscal Year Ended 20X2		
	Related and Nonrelated Parties [Axis] A1		Nonrelated Party [Member] M1	Related Party [Member] M2	Report-Wide Value
L1	Accounts Payable, Current	Accounts payable	8000000	200000	
L2	Accrued Liabilities, Current	Accrued expenses	4000000	400000	
L3	Loans Payable, Current	Loans payable	1000000	500000	
L4	Convertible Notes Payable, Current	Convertible notes payable	2000000	300000	
L5	Derivative Liability, Current	Derivative liabilities			4500000
L6	Liabilities, Current	Total Current Liabilities			20900000

In this example, the filer separately reports amounts for related parties and for nonrelated parties in the statement of financial position. The dimension element "Related and Nonrelated Parties [Axis]" (RelatedPartyTransactionsByRelatedPartyAxis) (**A1**) is intended to be used with the statement of financial position line-item elements (**L1**, **L2**, **L3**, **L4**) for tagging the fact values of current liabilities with nonrelated parties

and with related parties. The dimension is intended to be used to disaggregate information by related and nonrelated party status. The line-item element “Derivative Liability, Current” (DerivativeLiabilitiesCurrent) (**L5**) is used to tag the fact value of current derivative liabilities ($4,500,000) because it is the total amount (report-wide value). The line-item element “Liabilities, Current” (LiabilitiesCurrent) (**L6**) is used to tag the fact value of total current liabilities ($20,900,000) because it represents the total current liabilities (report-wide value) including both related parties and nonrelated parties.

Example 2: This example illustrates a scenario when amounts for related parties are not specified by type of liability.

CONSOLIDATED BALANCE SHEETS			
			December 31, 20X2
Liabilities and Stockholders' Equity			
Current Liabilities:			
Accounts payable	L1	$	8,000,000
Accrued expenses	L2		4,000,000
Loans payable - current portion	L3		1,000,000
Due to related parties	L7, A1:M2		500,000
Other liabilities	L7, A1:M1		1,500,000
Total Current Liabilities	L6	$	15,000,000

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

	Standard Label	Preferred Label	Fiscal Year Ended 20X2		
	Related and Nonrelated Parties [Axis] A1		Nonrelated Party [Member] M1	Related Party [Member] M2	Report-Wide Value
L1	Accounts Payable, Current	Accounts payable			8000000
L2	Accrued Liabilities, Current	Accrued expenses			4000000
L3	Loans Payable, Current	Loans payable - current portion			1000000
L7	Other Liabilities, Current	Other liabilities	1500000	500000	
L6	Liabilities, Current	Total Current Liabilities			15000000

In this example, the filer does not specifically disclose the type of liability with related parties. The filer reports "Due to related parties" as one single fact. Per GAAP Taxonomy Frequently Asked Question 2.3, "other" elements should be used to represent the aggregation of immaterial items. The immaterial items aggregated and not stated separately represent the remainder of the category and the appropriate "other" elements can be used. Accordingly, the elements "Related Party [Member]" (RelatedPartyMember) (**M2**) under "Related and Nonrelated Parties [Axis]" (RelatedPartyTransactionsByRelatedPartyAxis) (**A1**), and "Other Liabilities, Current" (OtherLiabilitiesCurrent) (**L7**) are intended to be used for tagging the fact value of due to related parties ($500,000). Because the current amount due to related parties ($500,000) is separately reported, "Other liabilities" ($1,500,000) represents the amount from nonrelated parties. It is tagged using

“Nonrelated Party [Member]” (NonrelatedPartyMember) (**M1**) under “Related and Nonrelated Parties [Axis]” (RelatedPartyTransactionsByRelatedPartyAxis) (**A1**), and “Other Liabilities, Current” (OtherLiabilitiesCurrent) (**L7**).

With the assumption that the aggregated amount “Due to related parties” ($500,000) does not include accounts payable, accrued expense, or loans payable, the financial position line-item elements (**L1**, **L2**, **L3**) are used to tag facts $8,000,000, $4,000,000, $1,000,000 because they represent the total amount (report-wide value).

Example 3: This example illustrates a scenario when a filer report amounts for a related party both on the statement of financial position and in a note. Detailed information about the type and name of the related party is also provided.

Related parties that have engaged in significant transactions with the Company for the years ended December 31, 20X0, 20X1, and 20X2.

Name of related parties	Relationship with the Company
AAA Company	A company controlled by minority shareholder of the Company
BBB Company	Noncontrolling shareholder of a subsidiary
CCC Company	A company controlled by principal shareholder of the Company
DDD Company	A company controlled by controlling shareholder of the Company
EEE Company	A company controlled by controlling shareholder of the Company
FFF Company	A company controlled by controlling shareholder of the Company

CONSOLIDATED BALANCE SHEETS (Excerpt)

		As of December 31, 20X2
ASSETS		
Current assets:		
Cash and cash equivalents		$ 400,000
Restricted cash		50,000
Accounts and notes receivable (net of allowance for doubtful debt of $ 10,000 as of December 31, 20X2)		150,000
Short-term investments		45,000
Prepaid expenses and other current assets		40,000
Other current receivables	**L8, A1:M1**	240,000
Amounts due from related parties	**L8, A1:M2**	10,000
Total current assets		$ 935,000
Non-current assets:		
Property and equipment, net		$ 1,200,000
Intangible assets, net		100,000
Land use rights, net		40,000
Operating lease right-of-use assets, net		200,000
Goodwill		150,000
Restricted cash		20,000
Deferred tax assets, net		30,000
Long-term investments, net		18,000
Amounts due from related parties (net of allowance of 0)[1]	**L9**	3,000
Total non-current assets		$ 1,761,000
Total assets		$ 2,696,000

[1] **XL10**

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

	Standard Label	Preferred Label			
	Related and Nonrelated Parties [Axis] **A1**		**Nonrelated Party [Member]** **M1**	**Related Party [Member]** **M2**	**Report-Wide Value**
L8	**Other Receivables, Net, Current**	**Other current receivables**	240000		
		Amounts due from related parties		10000	
L9	**Other Receivable, after Allowance for Credit Loss, Noncurrent**	**Amounts due from related parties**			3000
XL10	**Other Receivable, after Allowance for Credit Loss, Noncurrent, Related Party [Extensible Enumeration]**				http://fasb.org/us-gaap/20X2#RelatedPartyMember

In this example, in the statement of financial position, there is only one amount for current amounts due from related parties and one amount for noncurrent amounts due from related parties. Detailed disaggregation of those amounts by related party names is provided in the notes. Related party type information is also provided.

Because the current amount due from related parties is separately reported on the statement of financial position, "Other current receivables" ($240,000) represents the amount from nonrelated parties. It is tagged using "Nonrelated Party [Member]" (NonrelatedPartyMember) (**M1**) under "Related and Nonrelated Parties [Axis]" (RelatedPartyTransactionsByRelatedPartyAxis) (**A1**), and "Other Receivables, Net, Current" (OtherReceivablesNetCurrent) (**L8**). The elements "Related Party [Member]" (RelatedPartyMember) (**M2**) under "Related and Nonrelated Parties [Axis]" (RelatedPartyTransactionsByRelatedPartyAxis) (**A1**), and "Other Receivables, Net, Current" (OtherReceivablesNetCurrent) (**L8**) are intended to be used for tagging the fact value of current amounts due from related parties ($10,000). "Other Receivable, after Allowance for Credit Loss, Noncurrent" (OtherReceivableAfterAllowanceForCreditLossNoncurrent) (**L9**) and "Other Receivable, after Allowance for Credit Loss, Noncurrent, Related Party [Extensible Enumeration]" (OtherReceivableAfterAllowanceForCreditLossNoncurrentRelatedPartyTypeExtensibleEnumeration) (**XL10**) are intended to be used for tagging the fact value of noncurrent amount due from related parties ($3,000). The intent of this modeling is to limit the dimensional context to information that is disaggregated to help facilitate consumption of the data. The inclusion of this extensible enumeration element communicates information about the relationship status of other noncurrent receivables reported to a user of the data. The fact value for this

extensible enumeration element is the member element “Related Party [Member]” (RelatedPartyMember) (**M2**) given all noncurrent other receivables are from related parties.

		As of December 31, 20X2
Amounts due from related parties:		
Current:		
AAA Company[1]	**L8, A1:M2, A2:ExM3**	$ 8,000
BBB Company[2]	**L8, A1:M2, A2:ExM4**	1,200
CCC Company[3]	**L8, A1:M2, A2:ExM5**	500
DDD Company[4]	**L8, A1:M2, A2:ExM6**	200
Others	**L8, A1:M2, A2:ExM7**	100
	L8, A1:M2	$ 10,000
Non-current:[5]		
CCC Company[6]	**L9, A2:ExM5**	$ 800
EEE Company[7]	**L9, A2:ExM8**	1,500
FFF Company[8]	**L9, A2:ExM9**	400
Others	**L9, A2:ExM7**	300
	L9	$ 3,000

Legend†:

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

[1] **XL11, A1:M2, A2:ExM3**

[2] **XL11, A1:M2, A2:ExM4**

[3] **XL11, A1:M2, A2:ExM5**

[4] **XL11, A1:M2,A2:ExM6**

[5] **XL10**

[6] **XL10, A2:ExM5**

[7] **XL10, A2:ExM8**

[8] **XL10, A2:ExM9**

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

Fiscal Year Ended 20X2

			L8	XL11	L9	XL10
Standard Label	**Related and Nonrelated Parties [Axis]** A1	**Counterparty Name [Axis]** A2	**Other Receivables, Net, Current**	**Other Receivable, after Allowance for Credit Loss, Current, Related Party [Extensible Enumeration]**	**Other Receivable, after Allowance for Credit Loss, Noncurrent**	**Other Receivable, after Allowance for Credit Loss, Noncurrent, Related Party [Extensible Enumeration]**
Preferred Label			**Amounts due from related parties**		**Amounts due from related parties**	
	Related Party [Member] M2	**AAA Company [Member]** ExM3	8000	http://www.abc.com/20X21231#CompanyControlledByMinorityShareholderMember		
		BBB Company [Member] ExM4	1200	http://www.abc.com/20X21231#NoncontrollingShareholderOfSubsudiaryMember		
		CCC Company [Member] ExM5	500	http://www.abc.com/20X21231#CompanyControlledByPrincipalShareholderMember		
		DDD Company [Member] ExM6	200	http://www.abc.com/20X21231#CompanyControlledByControllingShareholderMember		
		Other Counterparties [Member] ExM7	100			
			10000			
		CCC Company [Member] ExM5			800	http://www.abc.com/20X21231#CompanyControlledByPrincipalShareholderMember
		EEE Company [Member] ExM8			1500	http://www.abc.com/20X21231#CompanyControlledByPrincipalShareholderMember
		FFF Company [Member] ExM9			400	http://www.abc.com/20X21231#CompanyControlledByPrincipalShareholderMember
		Other Counterparties [Member] ExM7			300	
	Report-wide Value				3000	http://fasb.org/us-gaap/20X2#RelatedPartyMember

The filer further disaggregates the current portion of amounts due from related parties ($10,000) and the noncurrent portion of amounts due from related parties ($3,000) by related party name in the notes. Because related party type information is also provided, it is also tagged.

For tagging the fact value of the current portion of the amount due from each individual related party, two dimensions "Related and Nonrelated Parties [Axis]" (RelatedPartyTransactionsByRelatedPartyAxis) (**A1**) and "Counterparty Name [Axis]" (CounterpartyNameAxis) (**A2**) are intended to be used with "Other Receivables, Net, Current" (OtherReceivablesNetCurrent) (**L8**) and one extensible enumeration element—"Other Receivable, after Allowance for Credit Loss, Current, Related Party [Extensible Enumeration]" (OtherReceivableAfterAllowanceForCreditLossCurrentRelatedPartyTypeExtensibleEnumeration) (**XL11**). The dimension "Related and Nonrelated Parties [Axis]" (RelatedPartyTransactionsByRelatedPartyAxis) (**A1**) is intended to be used to convey information about the related party status, which is consistent with the tagging for the primary statement amount ($10,000). The dimension element "Counterparty Name [Axis]" (CounterpartyNameAxis) (**A2**) is intended to be used to disaggregate information by the related party name. The extensible enumeration element, "Other Receivable, after Allowance for Credit Loss, Current, Related Party [Extensible Enumeration]" (OtherReceivableAfterAllowanceForCreditLossCurrentRelatedPartyTypeExtensibleEnumeration) (**XL11**) is used to indicate the related party type because each individual related party would only have one type and the default primary statement amount ($10,000) is not fully disaggregated by related party type. Related party type is additional information provided for each related party. The fact value for this extensible enumeration element is the extension member element created by the filer for each different related party type. The fact value of the current amount due from all other related parties ($100) is intended to be tagged using the same elements, except it would not be tagged with "Other Receivable, after Allowance for Credit Loss, Current, Related Party [Extensible Enumeration]" (OtherReceivableAfterAllowanceForCreditLossCurrentRelatedPartyTypeExtensibleEnumeration) (**XL11**) because the related party type information is not provided for the aggregation of other related parties.

For tagging the fact value of the noncurrent portion of the amount due from each individual related party, similar tagging as for the current portion is applied, except only one dimension, "Counterparty Name [Axis]" (CounterpartyNameAxis) (**A2**)," is used. The extensible enumeration element for related party status "Other Receivable, after Allowance for Credit Loss, Noncurrent, Related Party [Extensible Enumeration]" (OtherReceivableAfterAllowanceForCreditLossNoncurrentRelatedPartyTypeExtensibleEnumeration) (**XL10**) is used here for each specific type of related party and for the total amount of the noncurrent amounts due from related parties ($3,000), which is the report-wide value. Using the extensible enumeration element for the related party status on the total report-wide value indicates all disaggregated facts for that line item share the same characteristics, which means all noncurrent other receivables are from related parties. The fact value of

the noncurrent amount due from all other related parties ($300) is intended to be tagged using the same elements, except it would not be tagged with "Other Receivable, after Allowance for Credit Loss, Noncurrent, Related Party [Extensible Enumeration]" (OtherReceivableAfterAllowanceForCreditLossNoncurrentRelatedPartyTypeExtensibleEnumeration) (**XL10**) because the specific related party type information is not provided for the aggregation of other related parties.

Example 4: This example illustrates a scenario when the related party type is separately reported on the statement of financial position.

CONSOLIDATED BALANCE SHEETS			
			As of December 31, 20X2
ASSETS			
Current assets:			
Cash and cash equivalents		$	340,000
Inventories			63,000
Accounts receivable			8,000
Other receivables	L8, A1:M1		10,000
Due from officer	L8, A1:M3		45,000
Due from director	L8, A1:M4		20,000
Total current assets		$	486,000

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

	Standard Label	Preferred Label	Fiscal Year Ended 20X2		
	Related and Nonrelated Parties [Axis] A1		**Nonrelated Party [Member]** M1	**Officer [Member]** M3	**Director [Member]** M4
L8	**Other Receivables, Net, Current**	**Other receivables**	10000		
		Due from related parties		45000	20000

In this example, the filer separately reported the related party type on the statement of financial position.

Because the amounts due from related parties are separately reported on the consolidated statement of financial position, "Other receivables" ($10,000) represents amount from nonrelated parties. It is tagged using "Nonrelated Party [Member]" (NonrelatedPartyMember) (**M1**) under "Related and Nonrelated Parties [Axis]" (RelatedPartyTransactionsByRelatedPartyAxis) (**A1**), and "Other Receivables, Net, Current" (OtherReceivablesNetCurrent) (**L8**).

Similar tagging is applied for amounts due from each type of related party ($45,000, $20,000), except that "Officer [Member]"43 (OfficerMember) (**M3**) and "Director [Member]" (DirectorMember) (**M4**) located under "Related Party [Member]" (RelatedPartyMember) within "Related and Nonrelated Parties [Axis]" (RelatedPartyTransactionsByRelatedPartyAxis) (**A1**) is used. Using this hierarchy structure, which is included for the modeling as shown below, the information of both related party status and related party type is conveyed by one dimension.

- **Related and Nonrelated Parties [Axis]**
  - **Related and Nonrelated Parties [Domain]**
    - **Nonrelated Party [Member]**
    - **Related Party [Member]**
      - **Officer [Member]**
      - **Director [Member]**

[Revised 2026-04]

2.20 For my Property, Plant, and Equipment useful lives disclosure, I report that the length of my leasehold improvement is for the term of the lease. How do I tag that value?

"Property, Plant, and Equipment, Useful Life, Term, Description [Extensible Enumeration]" (PropertyPlantAndEquipmentUsefulLifeDescriptionOfTermExtensibleEnumeration) is used for the tagging of narrative information for the useful lives of property, plant, and equipment. The domain of values has two members to disclose such narrative information. The two members are "Useful Life, Lease Term [Member]" (UsefulLifeTermOfLeaseMember) and "Useful Life, Shorter of Lease Term or Asset Utility [Member]" (UsefulLifeShorterOfTermOfLeaseOrAssetUtilityMember).

Here is an example of a disclosure for how "Property, Plant, and Equipment, Useful Life, Term, Description [Extensible Enumeration]" (PropertyPlantAndEquipmentUsefulLifeDescriptionOfTermExtensibleEnumeration) is intended to be used with "Useful Life, Lease Term [Member]" (UsefulLifeTermOfLeaseMember):

Estimated useful lives for asset categories are as follows:

Machinery and equipment	**L1, A1:M1, A2:M5**	6 - 10 years	**L1, A1:M1, A2:M6**
Furniture and fixtures	**L1, A1:M2, A2:M5**	4 - 7 years	**L1, A1:M2, A2:M6**
Leasehold improvements	**XL1, A1:M3**	Over the lease term	
Office equipment	**L1, A1:M4, A2:M5**	3 - 4 years	**L1, A1:M4, A2:M6**

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

Standard Label			L1	XL1
	Long-Lived Asset, Class [Axis] **A1**	**Statistical Measurement [Axis]** **A2**	**Property, Plant, and Equipment, Useful Life**	**Property, Plant, and Equipment, Useful Life, Term, Description [Extensible Enumeration]**
	Machinery and Equipment [Member] **M1**	**Minimum [Member]** **M5**	P6Y	
		Maximum [Member] **M6**	P10Y	
	Furniture and Fixtures [Member] **M2**	**Minimum [Member]** **M5**	P4Y	
		Maximum [Member] **M6**	P7Y	
	Leasehold Improvements [Member] **M3**			http://fasb.org/us-gaap/20X0#UsefulLifeTermOfLeaseMember
	Office Equipment [Member] **M4**	**Minimum [Member]** **M5**	P3Y	
		Maximum [Member] **M6**	P4Y	
	Report-Wide Value			

The following two examples show how “Property, Plant, and Equipment, Useful Life, Term, Description [Extensible Enumeration]” (PropertyPlantAndEquipmentUsefulLifeDescriptionOfTermExtensibleEnumeration) is intended to be used with “Useful Life, Shorter of Lease Term or Asset Utility [Member]” (UsefulLifeShorterOfTermOfLeaseOrAssetUtilityMember):

Estimated useful lives for asset categories are as follows:

Machinery and equipment	**L1, A1:M1, A2:M5**	6 - 10 years	**L1, A1:M1, A2:M6**
Furniture and fixtures	**L1, A1:M2, A2:M5**	4 - 7 years	**L1, A1:M2, A2:M6**
Leasehold improvements	**XL1, A1:M3**	Over shorter of estimated useful life or lease term	
Office equipment	**L1, A1:M4, A2:M5**	3 - 4 years	**L1, A1:M4, A2:M6**

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

				L1	XL1
Standard Label	**Long-Lived Asset, Class [Axis]** **A1**	**Statistical Measurement [Axis]** **A2**		**Property, Plant, and Equipment, Useful Life**	**Property, Plant, and Equipment, Useful Life, Term, Description [Extensible Enumeration]**
	Machinery and Equipment [Member] **M1**	**Minimum [Member]** **M5**		P6Y	
		Maximum [Member] **M6**		P10Y	
	Furniture and Fixtures [Member] **M2**	**Minimum [Member]** **M5**		P4Y	
		Maximum [Member] **M6**		P7Y	
	Leasehold Improvements [Member] **M3**				http://fasb.org/us-gaap/20X0#UsefulLifeShorterOfTermOfLeaseOrAssetUtilityMember
	Office Equipment [Member] **M4**	**Minimum [Member]** **M5**		P3Y	
		Maximum [Member] **M6**		P4Y	
	Report-Wide Value				

For this example, a length of time is included:

Estimated useful lives for asset categories are as follows:

Machinery and equipment	**L1, A1:M1, A2:M5**	6 - 10 years	**L1, A1:M1, A2:M6**
Furniture and fixtures	**L1, A1:M2, A2:M5**	4 - 7 years	**L1, A1:M2, A2:M6**
Leasehold improvements	**XL2, A1:M3**	Lease period or 10 years, whichever is less	
Office equipment	**L1, A1:M4, A2:M5**	3 - 4 years	**L1, A1:M4, A2:M6**

The 10 years would be tagged with the GAAP Taxonomy element “Property, Plant, and Equipment, Useful Life” (PropertyPlantAndEquipmentUsefulLife) (**L1)** and the “Statistical Measurement [Axis]” (RangeAxis) (**A2**) along with the “Maximum [Member]” (MaximumMember) (**M6**).

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

Standard Label			L1	XL1
	Long-Lived Asset, Class [Axis] **A1**	**Statistical Measurement [Axis]** **A2**	**Property, Plant, and Equipment, Useful Life**	**Property, Plant, and Equipment, Useful Life, Term, Description [Extensible Enumeration]**
	Machinery and Equipment [Member] **M1**	**Minimum [Member]** **M5**	P6Y	
		Maximum [Member] **M6**	P10Y	
	Furniture and Fixtures [Member] **M2**	**Minimum [Member]** **M5**	P4Y	
		Maximum [Member] **M6**	P7Y	
	Leasehold Improvements [Member] **M3**			http://fasb.org/us-gaap/20X0#UsefulLifeShorterOfTermOfLeaseOrAssetUtilityMember
		Maximum [Member] **M6**	P10Y	
	Office Equipment [Member] **M4**	**Minimum [Member]** **M5**	P3Y	
		Maximum [Member] **M6**	P4Y	
	Report-Wide Value			

[Revised 2026-04]

2.21 In my commitments' disclosure, I report the amount of leases not yet commenced. How do I tag that value?

"Unrecorded Unconditional Purchase Obligation" (UnrecordedUnconditionalPurchaseObligationBalanceSheetAmount) along with members for leases not yet commenced (either operating or financing lease) are used for the tagging of the leases not yet commenced obligation. There are two members to disclose such information. The two members are "Operating Lease, Lease Not yet Commenced [Member]" (OperatingLeaseLeaseNotYetCommencedMember) and "Financing Lease, Lease Not yet Commenced [Member]" (FinancingLeaseLeaseNotYetCommencedMember).

Here is an example of the disclosure for commitments and how the modeling is intended to be used:

The following summarizes all of our minimum contractual obligations for unrecognized purchase commitments as of December 31, 20X0:

		L1	L2	L3	L4	L5	L6	L7
		Total	**20X0**	**20X1**	**20X2**	**20X3**	**20X4**	**Thereafter**
Inventory commitments	A1:M1	148	12	37	17	19	23	40
Capital addition commitments	A1:M2	99	7	13	18	22	6	33
Operating leases not yet commenced	A1:M3	129	24	20	15	10	5	55
Total unrecognized purchase commitments		376	43	70	50	51	34	128

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

	Standard Label	Preferred Label				
	Unrecorded Unconditional Purchase Obligation by Category of Item Purchased [Axis] A1		Inventories [Member] M1	Capital Addition Purchase Commitments [Member] M2	Operating Lease, Lease Not yet Commenced [Member] M3	Report-Wide Value
L1	Unrecorded Unconditional Purchase Obligation, Total	Total unrecognized purchase commitments	148	99	129	376
L2	Unrecorded Unconditional Purchase Obligation, to be Paid, Year One	Unrecognized purchase commitments, 20X1	12	7	24	43
L3	Unrecorded Unconditional Purchase Obligation, to be Paid, Year Two	Unrecognized purchase commitments, 20X2	37	13	20	70
L4	Unrecorded Unconditional Purchase Obligation, to be Paid, Year Three	Unrecognized purchase commitments, 20X3	17	18	15	50
L5	Unrecorded Unconditional Purchase Obligation, to be Paid, Year Four	Unrecognized purchase commitments, 20X3	19	22	10	51
L6	Unrecorded Unconditional Purchase Obligation, to be Paid, Year Five	Unrecognized purchase commitments, 20X4	23	6	5	34
L7	Unrecorded Unconditional Purchase Obligation, to be Paid, after Year Five	Unrecognized purchase commitments, thereafter	40	33	55	128

2.22 There are Taxonomy Implementation Notes on elements that indicate that they are for use before adoption of Disclosure Improvements—Codification Amendments in Response to the SEC's Disclosure Update and Simplification Initiative (Accounting Standards Update 2023-06), and I have adopted. Can I use these elements?

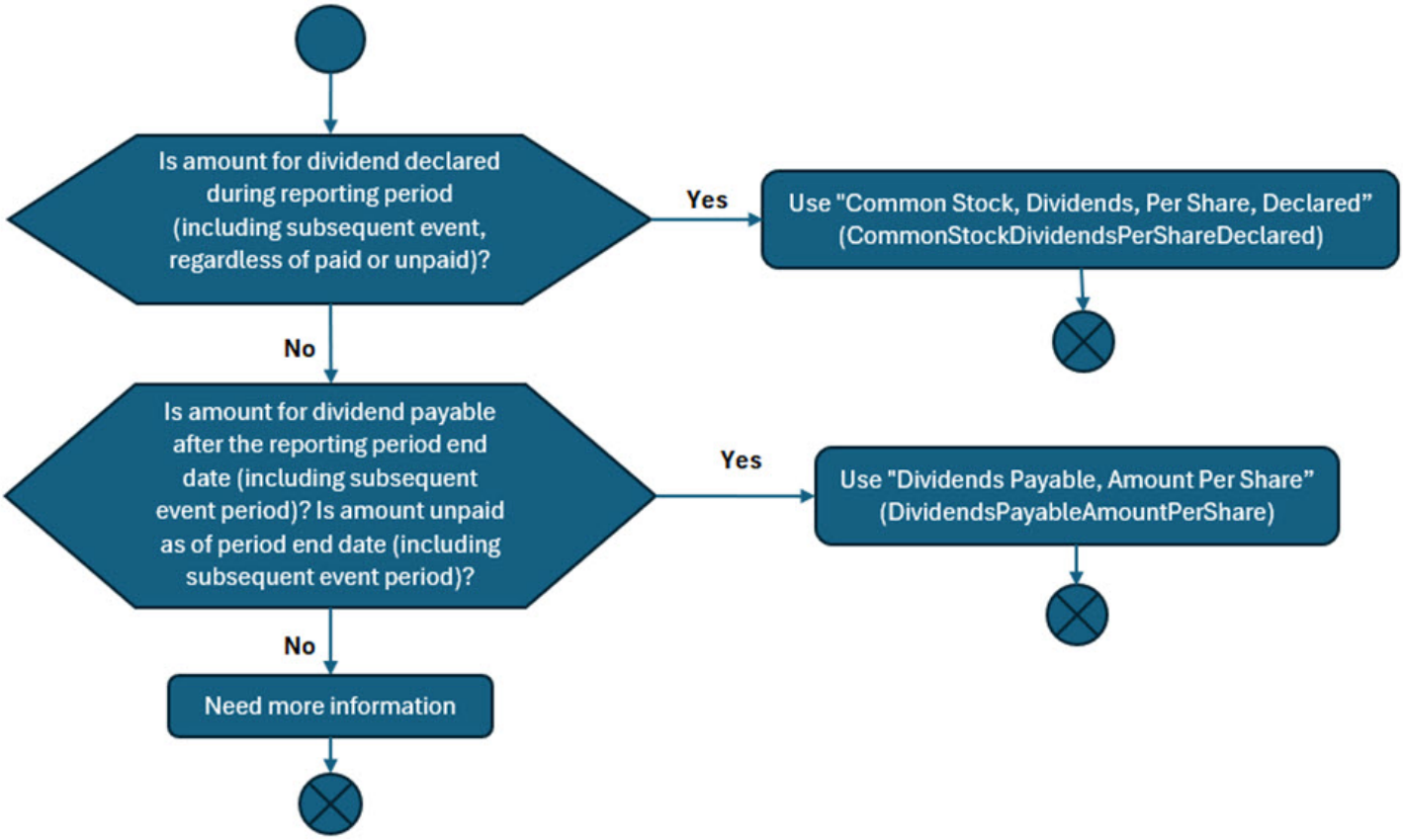
Generally, transition Taxonomy Implementation Notes (TIN) are used to indicate which elements are intended to be used before and after adoption of an amendment to the accounting standards. For the elements below, the intention is to continue to use the elements before and after adoption of Accounting Standards Update 2023-06. The transition TINs for these elements have been removed from the 2025 GAAP Taxonomy. The elements are:

- "Earnings Per Share, Basic" (EarningsPerShareBasic)
- "Earnings Per Share, Diluted" (EarningsPerShareDiluted)
- "Income (Loss) from Continuing Operations, Per Basic Share" (IncomeLossFromContinuingOperationsPerBasicShare)

– “Income (Loss) from Continuing Operations, Per Diluted Share” (IncomeLossFromContinuingOperationsPerDilutedShare)

2.23 How do I tag values for dividend per share amounts and related information?

There are different elements for reporting per share amount of dividends when information is reporting per share amount of dividends declared during a reporting period (including subsequent event period), and when information is reporting per share amount of dividends payable after the period being reported (including subsequent event period).



Duration element "Common Stock, Dividends, Per Share, Declared" (CommonStockDividendsPerShareDeclared) is intended to be used to tag the value for per share amount of dividends declared during reporting period, regardless of whether paid or unpaid. The value of "Common Stock, Dividends, Per Share, Declared" (CommonStockDividendsPerShareDeclared) represents the dividend recognized for the period divided by the number of shares outstanding. The date context period used in tagging the information should equal the period in which the dividend was recognized.

Example 1: Disclosure of dividends declared during the reporting period.

(For Q2 filing with reporting period end of August 31, 20X0)

			L1	
Date Declared	**Record Date**	**Payment Date**	**Amount Per Share**	**Total Amount***
August 29, 20X0	September 14, 20X0	September 29, 20X0	$ 0.54	$ 6,433
May 26, 20X0	June 14, 20X0	June 29, 20X0	0.53	6,370
Total dividends declared			$ 1.07	$ 12,803

* Total amount is calculated based on the number of shares outstanding at the date of record.

In this example, the per share amount of dividends declared would be tagged with "Common Stock, Dividends, Per Share, Declared" (CommonStockDividendsPerShareDeclared) (**L1**) given those are amounts for dividends declared during period. The date contexts for the three facts would be different to match the corresponding period in which the dividend was recognized. The date context for $0.54 per share would be "20X1-06-01 to 20X1-08-31". The date context for $0.53 per share would be "20X1-03-01 to 20X1-05-31". The date context for $1.07 per share would be the whole reporting period "20X0-03-01 to 20X1-08-31".

Instant element "Dividends Payable, Amount Per Share" (DividendsPayableAmountPerShare) is intended to be used to tag values for the per share amount of dividends payable after period being reported. The element has an instant period type and the value reported should reflect the per share amount of dividends payable at a given point in time. Date context should be the date when an annual dividend was declared (as illustrated in Example 2) or a reporting period end date (as illustrated in Example 3) at which the dividend is outstanding.

Example 2: Disclosure of dividends payable for the future reporting period.

(For annual filing with reporting period end of December 31, 20X0)

On December 1, 20X0, the Board of Directors approved a 5.8% increase to the annual dividend rate from $2.95 per share to $3.12 per share for fiscal 20X1.

L1 **L2**

In this example, fact value $2.95/share would be tagged with "Common Stock, Dividends, Per Share, Declared" (CommonStockDividendsPerShareDeclared) (**L1**) with a date context of "20X0-01-01 to 20X0-12-31" because it is for a dividend declared during reporting period. Fact value $3.12 per share would be tagged with "Dividends Payable, Amount Per Share" (DividendsPayableAmountPerShare) (**L2**) with a date context of "20X0-12-01." It is a dividend payable in a fiscal period after the current reporting

period. Fact value $3.12 per share is not associated with a specific reporting period. It is unclear in which period the liability will be allocated to in the future. Also, it is not associated with an individual dividend event. In this case, it is inappropriate to use the duration element "Common Stock, Dividends, Per Share, Declared" (CommonStockDividendsPerShareDeclared) (**L1**) because it is confusing what the duration date would represent.

Example 3: Disclosure of dividends declared, but not yet paid, as of the financial reporting date.

(For annual filing with reporting period end of December 31, 20X0)

L1	**L3**
During 20X0, dividends of $18 per share were declared and dividends of $5 per share were paid on Common Stock. Of the dividends declared in 20X0, $13 per share of dividends were declared but not yet paid as of December 31, 20X0. **L2**	

In this example, fact value $18.00 per share would be tagged with "Common Stock, Dividends, Per Share, Declared" (CommonStockDividendsPerShareDeclared) (**L1**) because it is for the dividends declared during the reporting period. Fact value $5.00 per share would be tagged with "Common Stock, Dividends, Per Share, Cash Paid" (CommonStockDividendsPerShareCashPaid) (**L3**) for the dividend paid during the period. Fact value $13.00 per share is the per share amount of dividends declared but not yet paid as of the end of the period. It should not be tagged using "Common Stock, Dividends, Per Share, Declared" (CommonStockDividendsPerShareDeclared) (**L1**) because it is not for entire amount declared for the reporting period. It is for dividends to be paid in a future period and would be tagged with "Dividends Payable, Amount Per Share" (DividendsPayableAmountPerShare) (**L2**).

2.24 How is the element "Net Assets" (AssetsNet) intended to be used?

The element "Net Assets" (AssetsNet) is intended to be used for tagging the value of assets less liabilities. "Net Assets" (AssetsNet) is not to be used for tagging values that include equity components, such as common shares, additional paid-in capital, or noncontrolling interests, or are a summation of equity components.

Examples of when "Net Assets" (AssetsNet) is intended to be used and no equity components are included in the value to be tagged:

- Net assets in liquidation basis of accounting
- Net assets of unconsolidated variable interest entities
- Net assets of equity method investees

– Net assets in an asset acquisition.

Examples of when "Net Assets" (AssetsNet) is not intended to be used for tagging values:

– Reconciliation to assets in segment reporting

– Summation of equity component values

– Summation of assets less liabilities less noncontrolling interests.

2.25 How should I tag a single value that represents both the number of shares issued and outstanding or that represents the number of shares authorized, issued, and outstanding when they are the same value?

If the single value (in the HTML view) represents two separate facts for the number of common shares issued and outstanding, the value should be tagged with both "Common Stock, Shares, Issued"[43] (CommonStockSharesIssued) and "Common Stock, Shares, Outstanding" (CommonStockSharesOutstanding). Additionally, if the single value (in the HTML view) represents three separate facts for the number of common shares authorized, issued, and outstanding, the value should be tagged with all three elements: "Common Stock, Shares Authorized" (CommonStockSharesAuthorized), "Common Stock, Shares, Issued" (CommonStockSharesIssued), and "Common Stock, Shares, Outstanding" (CommonStockSharesOutstanding). Similarly, if the single value (in the HTML view) represents two separate facts for the number of preferred shares and temporary equity shares, the value should be tagged with each element that represents the individual facts. It is important to tag with the separate number of share elements to ensure that the data are tagged appropriately and to provide consistency in the data for users.

The following examples illustrate the tagging when there are single values representing multiple facts for the number of shares authorized, issued, and outstanding for common, preferred, and temporary equity shares. The examples contain excerpts of partial statements, which are not intended to dictate the appearance and structure of an entity's filing.

Example 1: The following example illustrates the tagging of the number of common shares issued and outstanding when they are a single value in the report.

20X0 Form 10-K (Excerpt)
Consolidated Statement of Financial Position (Excerpt)
Common Shares, par value $0.01 per share (L1), 350,000,000 shares authorized (L2), 130,500,000 shares issued (L3) and outstanding (L4) as of December 31, 20X0

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

	Standard Label	Preferred Label	
			Report-Wide Value
L1	Common Stock, Par or Stated Value Per Share	Common Shares, par value per share	0.01
L2	Common Stock, Shares Authorized	Common Shares, shares authorized	350000000
L3	Common Stock, Shares, Issued	Common Shares, shares issued	130500000
L4	Common Stock, Shares, Outstanding	Common Shares, shares outstanding	130500000

Example 2: The following example illustrates the tagging of the number of common shares authorized, issued, and outstanding when they are a single value in the report.

20X0 Form 10-K (Excerpt)
Consolidated Statement of Financial Position (Excerpt)
Common Shares, par value $0.01 per share (L1), 50,000,000 shares authorized (L2) issued (L3), and outstanding (L4) as of December 31, 20X0

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

	Standard Label	Preferred Label	
			Report-Wide Value
L1	Common Stock, Par or Stated Value Per Share	Common Shares, par value per share	0.01
L2	Common Stock, Shares Authorized	Common Shares, shares authorized	50000000
L3	Common Stock, Shares, Issued	Common Shares, shares issued	50000000
L4	Common Stock, Shares, Outstanding	Common Shares, shares outstanding	50000000

Example 3: The following example illustrates the tagging of the number of common shares issued and outstanding when they are a single value in the report, authorized shares are unlimited, and there are multiple classes of shares.

20X0 Form 10-K (Excerpt)

Consolidated Statement of Financial Position (Excerpt)

Class A Common Shares, par value $0.01 per share (**L1, A1:M1**) Unlimited shares authorized (**L5, A1:M1**), 1,030,000 shares issued (**L3, A1:M1**) and outstanding (**L4, A1:M1**) as of December 31, 20X)

Class B Common Shares, par value $0.01 per share (**L1, A1:M2**), Unlimited shares authorized (**L5, A1:M2**) 900,000 shares issued (**L3, A1:M2**) and outstanding (**L4, A1:M2**) as of December 31, 20X0.

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

	Standard Label	Preferred Label			
	Class of Stock [Axis] **A1**		**Common Class A [Member]** **M1**	**Common Class B [Member]** **M2**	**Report-Wide Value**
L1	Common Stock, Par or Stated Value Per Share	**Common Shares, par value per share**	0.01	0.01	
L3	Common Stock, Shares, Issued	**Common Shares, shares issued**	1030000	900000	
L4	Common Stock, Shares, Outstanding	**Common Shares, shares outstanding**	1030000	900000	
L5	Common Stock, Shares Authorized, Unlimited [Fixed List]	**Common Shares, shares authorized**	Unlimited	Unlimited	

Example 4: The following example illustrates the tagging of the number of preferred shares issued and outstanding when they are a single value in the report and there are multiple classes of shares.

20X0 Form 10-K (Excerpt)

Consolidated Statement of Financial Position (Excerpt)

Series B Preferred Shares, $0.001 par value (**L6, A1:M3**), 3,000 shares authorized (**L7, A1:M3**) , 900 shares issued (**L8, A1:M3**) and outstanding (**L9, A1:M3**) as of December 31, 20X0.

Series C Preferred Shares, $0.001 par value (**L6, A1:M4**), 1,000 shares authorized (**L7, A1:M4**), 800 shares issued (**L8, A1:M4**) and outstanding (**L9, A1:M4**) as of December 31, 20X0.

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

	Standard Label	Preferred Label	20X0		
	Class of Stock [Axis] A1		**Series B Preferred Stock [Member]** M3	**Series C Preferred Stock [Member]** M4	**Report-Wide Value**
L6	Preferred Stock, Par or Stated Value Per Share	Preferred Shares, par value	0.001	0.001	
L7	Preferred Stock, Shares Authorized	Preferred Shares, shares authorized	3000	1000	
L8	Preferred Stock, Shares Issued	Preferred Shares, shares issued	900	800	
L9	Preferred Stock, Shares Outstanding	Preferred Shares, shares outstanding	900	800	

Example 5: The following example illustrates the tagging of the number of preferred shares authorized, issued, and outstanding classified as temporary equity when they are a single value in the report and there are multiple classes of shares.

20X0 Form 10-K (Excerpt)
Consolidated Statement of Financial Position (Excerpt)
Temporary equity:
Series A Preferred Shares, no par value (**L10, A1:M5**), 485,000,000 shares authorized (**L11, A1:M5**), issued (**L12, A1:M5**), and outstanding (**L13, A1:M3**) as of December 31, 20X0
Series B Preferred Shares, no par value (**L10, A1:M3**), 500,000,000 shares authorized (**L11, A1:M3**), issued (**L12, A1:M3**), and outstanding (**L13, A1:M3**) as of December 31, 20X0

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

	Standard Label	Preferred Label	20X0		
	Class of Stock [Axis] A1		**Series A Preferred Stock [Member]** M5	**Series B Preferred Stock [Member]** M3	**Report-Wide Value**
L10	Temporary Equity, Par or Stated Value Per Share	Temporary equity, par value	0	0	
L11	Temporary Equity, Shares Authorized	Temporary equity, shares authorized	485000000	500000000	
L12	Temporary Equity, Shares Issued	Temporary equity, shares issued	485000000	500000000	
L13	Temporary Equity, Shares Outstanding	Temporary equity, shares outstanding	485000000	500000000	

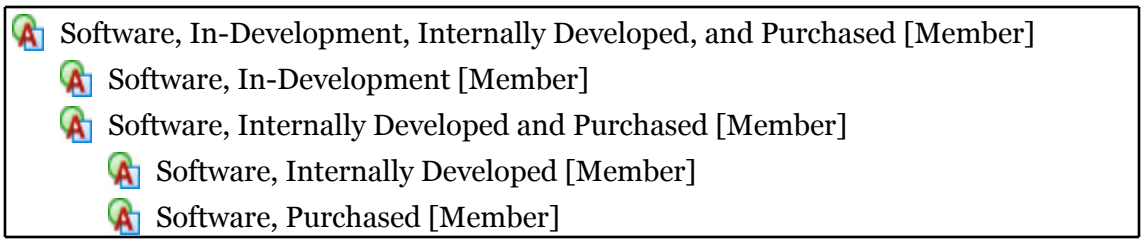
2.26 For Form 11-K tagging, I noticed that the 2025 GAAP Employee Benefit Plan (EBP) Taxonomy includes a [Guidance] element and the Taxonomy Implementation Note that states that the format for the plan-specific member with the "Legal Entity [Axis]" is EBP12-3456789-001Member, as an example, but Question E.28 in the SEC's Staff Interpretations and FAQs Related to Interactive Data Disclosure provides EBP001Member as an example format. Which format should I use for the plan-specific member?

Use the format indicated in Question E.28 in the SEC's Staff Interpretations and FAQs Related to Interactive Data Disclosure, which was issued in April 2025 and states that the plan-specific member format should start with EBP followed by the three-digit plan number, for example, EBP001Member. The plan-specific member format to be used is [EBP] Plan Number [0-9]{3}. The 2025 GAAP EBP Taxonomy was accepted for use by the U.S. Securities and Exchange Commission in March 2025, and the [Guidance] element and Taxonomy Implementation Note with the intended format in the 2025 GAAP EBP Taxonomy could not be updated. This FAQ communicates the updated plan-specific member format. The [Guidance] element and Taxonomy Implementation Note for the plan-specific member format was updated in the 2026 GAAP EBP Taxonomy. For more information about the plan-specific member or Form 11-K tagging, please see the GAAP Taxonomy Implementation Guide (Guide) on Employee Benefit Plans (Including Defined Contribution Plans Filing SEC Form 11-K), which was issued in April 2025. Please click here for the PDF version or here for the Inline version of this Guide.

2.27 How do I tag capitalized costs for software to be sold, leased, or marketed and internal-use software?

There are elements specifically designed to tag capitalized costs for software to be sold, leased, or marketed. The elements' standard labels start with "Capitalized Cost, Software to be Sold, Leased, or Marketed." Finite-lived intangible asset elements or PPE elements are available to be used to tag capitalized costs for internal-use software, depending on where the values are reported in the filing.

If the disclosed values are disaggregated by class of assets, both capitalized costs for software to be sold, leased, or marketed and internal-use software should be dimensionalized using software member elements. The software member elements are located under both "Long-Lived Asset, Class [Axis]" (PropertyPlantAndEquipmentByTypeAxis) and "Intangible Asset, Finite-Lived, Class [Axis]" (FiniteLivedIntangibleAssetsByMajorClassAxis).



The software member elements are not designed to indicate whether capitalized costs are for software to be sold, leased, or marketed or for internal use. That designation is communicated by line-item elements. Software member elements simply specify the class of asset: software. The software member elements are also designed to provide additional commonly disclosed information, if needed, about whether the software was purchased, internally developed, or is still in development. If no additional information is provided, then the broadest software member element is used: "Software, In-Development, Internally Developed, and Purchased [Member]" (SoftwareAndSoftwareDevelopmentCostsMember).

Capitalized Cost	Location	Line-Item Elements	Software Member Elements*	Example (See below)
Software to be sold, leased, or marketed	Reported on its own	Use specific elements for software to be sold, leased, or marketed	No	1
Software to be sold, leased, or marketed	Reported together with other intangible assets	Use specific elements for software to be sold, leased, or marketed	Use dimension to differentiate between classes of intangible assets, including software, unless software to be sold, leased, or marketed is not further disaggregated	6, 7
Internal-use software	Reported together with other intangible assets	Use finite-lived intangible assets elements	Use dimension to differentiate between classes of intangible assets, including software	2, 3, 6
Internal-use software	Reported together with PP&E	Use PP&E elements	Use dimension to differentiate between classes of PP&E, including software	4, 5, 7

* To indicate whether software was purchased, internally developed, or is still in development, use more specific software members, such as, "Software, Purchased [Member]" (SoftwarePurchasedMember), "Software, Internally Developed [Member]" (SoftwareDevelopmentMember) or "Software, In-Development [Member]" (SoftwareInDevelopmentMember). To tag software that is not separately identified as purchased, internally developed, or still in development, use the broadest member: "Software, In-Development, Internally Developed, and Purchased [Member]" (SoftwareAndSoftwareDevelopmentCostsMember).

To summarize, line-item elements are used to communicate whether capitalized costs are for software to be sold, leased, or marketed or for internal use. Software member elements are used to indicate whether an asset tagged with finite-lived intangible asset or PP&E elements is software. If needed, more specific software member elements can be used to specify that capitalized costs are for software that was either purchased, internally developed, or is still in development. Software member elements are not used with

capitalized costs for software to be sold, leased, or marketed line-item elements if there is no further disaggregation because it is already specified in the line-item element's documentation label that it is for software (See Example 1).

The following examples illustrate the modeling for capitalized costs for software to be sold, leased, or marketed and for internal-use software.

Example 1: Capitalized costs for software to be sold, leased, or marketed are disclosed on their own.

No dimensional structure is necessary because it is clear that the values tagged with the monetary line-item elements are for software to be sold, leased, or marketed.

Other Assets		**December 31,**	
		20X1	**20X0**
Software development costs	**L1**	$ 100,000	$ 87,500
Less: accumulated amortization	**L2**	(80,555)	(63,888)
Software development costs, net	**L3**	$ 19,445	$ 23,612
Total other assets		$ XX,XXX	$ XX,XXX

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

	Standard Label	**Preferred Label**	
			Report-Wide Value
L1	**Capitalized Cost, Software to be Sold, Leased, or Marketed, before Accumulated Amortization**	Software development costs	100000
L2	**Capitalized Cost, Software to be Sold, Leased, or Marketed, Accumulated Amortization**	Less: accumulated amortization	80555
L3	**Capitalized Cost, Software to be Sold, Leased, or Marketed, after Accumulated Amortization**	Software development costs, net	19445

Example 2: Capitalized costs for internal-use software are disclosed together with other intangible assets.

The dimensional structure is used to disaggregate different classes of intangible assets. Use the software member element to indicate that the values tagged are for software. It is not disclosed whether software was purchased or internally developed.

Intangible Assets		L4	L5	L6
		December 31, 20X0		
		Gross carrying amount	Accumulated amortization	Net carrying amount
Patents	A1:M1	$ 677	$ (346)	$ 331
Software	A1:M2	725	(81)	644
Total intangible assets		$ 1,402	$ (427)	$ 975

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

	Standard Label	Preferred Label			
	Intangible Asset, Finite-Lived, Class [Axis] A1		Patents [Member] M1	Software, In-Development, Internally Developed, and Purchased [Member]† M2	Report-Wide Value
L4	Intangible Asset, Finite-Lived, before Accumulated Amortization	Intangible assets, Gross carrying amount	677	725	1402
L5	Intangible Asset, Finite-Lived, Accumulated Amortization	Intangible assets, Accumulated amortization	346	81	427
L6	Intangible Asset, Finite-Lived, after Accumulated Amortization	Intangible assets, Net carrying amount	331	644	975

† Disclosure does not specify if software was purchased or internally developed, as such, the broadest software member element is used.

Example 3: Capitalized costs for internal-use software are disclosed together with other intangible assets and it is specified that the software was internally developed.

The dimensional structure is used to disaggregate different classes of intangible assets. Use the more specific software member element to indicate that the value tagged is for software and that the software was internally developed.

Intangible Assets		L4	L5	L6
		December 31, 20X0		
		Gross carrying amount	Accumulated amortization	Net carrying amount
Patents	A1:M1	$ 677	$ (346)	$ 331
Internally developed software	A1:M3	725	(81)	644
Total intangible assets		$ 1,402	$ (427)	$ 975

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

	Standard Label	Preferred Label			
	Intangible Asset, Finite-Lived, Class [Axis] A1		Patents [Member] M1	Software, Internally Developed [Member] M3	Report-Wide Value
L4	Intangible Asset, Finite-Lived, before Accumulated Amortization	Intangible assets, Gross carrying amount	677	725	1402
L5	Intangible Asset, Finite-Lived, Accumulated Amortization	Intangible assets, Accumulated amortization	346	81	427
L6	Intangible Asset, Finite-Lived, after Accumulated Amortization	Intangible assets, Net carrying amount	331	644	975

Example 4: Capitalized costs for internal-use software are disclosed together with PP&E.

The dimensional structure is used to disaggregate different classes of PP&E. Use the software member element to indicate that the values tagged are for software. It is not disclosed whether software was purchased or internally developed.

Property, Plant, and Equipment		December 31,	
		20X1	20X0
Equipment	L7, A2:M4	$ 9,420	$ 1,750
Furniture and fixtures	L7, A2:M5	25,890	20,450
Software	L7, A2:M2	39,964	39,477
Less: accumulated depreciation	L8	(50,824)	(48,825)
Total property, plant, and equipment, net	L9	$ 24,450	$ 12,852

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

	Standard Label	Preferred Label				
	Long-Lived Asset, Class [Axis] A2		**Equipment [Member]** M4	**Furniture and Fixtures [Member]** M5	**Software, In-Development, Internally Developed, and Purchased [Member]†** M2	**Report-Wide Value**
L7	**Property, Plant, and Equipment, before Accumulated Depreciation, Depletion, and Amortization**	Property, plant, and equipment	9420	25890	39964	
L8	**Property, Plant, and Equipment, Accumulated Depreciation, Depletion, and Amortization**	Less: accumulated depreciation				50824
L9	**Property, Plant, and Equipment, after Accumulated Depreciation, Depletion, and Amortization**	Total property, plant, and equipment, net				24450

† Disclosure does not specify if software was purchased or internally developed, as such, the broadest software member element is used.

Example 5: Capitalized costs for internal-use software are disclosed together with PP&E and it is specified that software was purchased.

The dimensional structure is used to disaggregate different classes of PP&E. Use the more specific software member element to indicate that the value tagged is for software and that the software was purchased.

Property, Plant, and Equipment		**December 31,**	
		20X1	**20X0**
Equipment	L7, A2:M4	$ 9,420	$ 1,750
Furniture and fixtures	L7, A2:M5	25,890	20,450
Purchased software	L7, A2:M6	39,964	39,477
Less: accumulated depreciation	L8	(50,824)	(48,825)
Total property, plant, and equipment, net	L9	$ 24,450	$ 12,852

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

	Standard Label	Preferred Label				
	Long-Lived Asset, Class [Axis] A2		**Equipment [Member]** M4	**Furniture and Fixtures [Member]** M5	**Software, Purchased [Member]** M6	**Report-Wide Value**
L7	**Property, Plant, and Equipment, before Accumulated Depreciation, Depletion, and Amortization**	Property, plant, and equipment	9420	25890	39964	
L8	**Property, Plant, and Equipment, Accumulated Depreciation, Depletion, and Amortization**	Less: accumulated depreciation				50824
L9	**Property, Plant, and Equipment, after Accumulated Depreciation, Depletion, and Amortization**	Total property, plant, and equipment, net				24450

Example 6: Capitalized costs for internal-use software and for software to be sold, leased, or marketed are disclosed together with other intangible assets.

Use separate line-item elements for software to be sold, leased, or marketed and finite-lived intangible assets elements for internal-use software. The dimensional structure is used to disaggregate different classes of intangible assets. Use the more specific software member elements to indicate that the values tagged are for software purchased and still in development. In this example, internal-use software was purchased and software currently in development is intended for internal use in the future. Software to be sold, leased, or marketed was internally developed, however, it is not disaggregated for this line item, as such, software member elements are not used for software to be sold, leased, or marketed and capitalized costs are tagged as report-wide values.

Intangible Assets		**December 31, 20X0**		
		Gross carrying amount	**Accumulated amortization**	**Net carrying amount**
Purchased software	L4, A1:M6	$ 14,373	L5, A1:M6 $ (3,087)	L6, A1:M6 $ 11,286
Patents	L4, A1:M1	5,482	L5, A1:M1 (2,144)	L6, A1:M1 3,338
Internally developed software for sale	L1	105,050	L2 (42,166)	L3 62,884
Total amortized intangible assets	L10, A1:ExM7	124,905	L11, A1:ExM7 (47,397)	L12, A1:ExM7 77,508
Software in development	L4, A1:M8	5,494	L5, A1:M8 —	L6, A1:M8 5,494
Total intangible assets	L10	$ 130,399	L11 $ (47,397)	L12 $ 83,002

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

	Standard Label	Preferred Label					
	Intangible Asset, Finite-Lived, Class [Axis] A1		**Software, Purchased [Member]** M6	**Patents [Member]** M1	**Amortized intangible assets, excluding software in development [Member]** ExM7	**Software, In-Development [Member]** M8	**Report-Wide Value**
L4	**Intangible Asset, Finite-Lived, before Accumulated Amortization**	Amortized intangible assets, Gross carrying amount	14373	5482		5494	
L5	**Intangible Asset, Finite-Lived, Accumulated Amortization**	Amortized intangible assets, Accumulated amortization	3087	2144		0	
L6	**Intangible Asset, Finite-Lived, after Accumulated Amortization**	Amortized intangible assets, Net carrying amount	11286	3338		5494	
L1	**Capitalized Cost, Software to be Sold, Leased, or Marketed, before Accumulated Amortization**	Amortized intangible assets, Gross carrying amount					105050
L2	**Capitalized Cost, Software to be Sold, Leased, or Marketed, Accumulated Amortization**	Amortized intangible assets, Accumulated amortization					42166
L3	**Capitalized Cost, Software to be Sold, Leased, or Marketed, after Accumulated Amortization**	Amortized intangible assets, Net carrying amount					62884
L10	**Intangible Asset, Finite-Lived, and Capitalized Cost, Software to be Sold, Leased, or Marketed, before Accumulated Amortization**	Intangible assets, Gross carrying amount			124905		130399
L11	**Intangible Asset, Finite-Lived, and Capitalized Cost, Software to be Sold, Leased, or Marketed, Accumulated Amortization**	Intangible assets, Accumulated amortization			47397		47397
L12	**Intangible Asset, Finite-Lived, and Capitalized Cost, Software to be Sold, Leased, or Marketed, after Accumulated Amortization**	Intangible assets, Net carrying amount			77508		83002

The extension member is included as the parent of “Software, Purchased [Member]” and “Patents [Member]” and the sibling of “Software, In-Development [Member]” in the “domain-member” definition relationships (linkbase) for dimensions.

- Intangible Asset, Finite-Lived, Class [Domain]
  - Amortized intangible assets, excluding software in development [Member]
    - Software, Purchased [Member]
    - Patents [Member]
  - Software, In-Development [Member]

Example 7: Capitalized costs for internal-use software are disclosed together with PP&E and capitalized costs for software to be sold, leased, or marketed are disclosed together with other intangible assets.

Use separate line-item elements for software to be sold, leased, or marketed and finite-lived intangible assets and PP&E elements for internal-use software. The dimensional structure is used to disaggregate different classes of intangible assets and PP&E.

- For the capitalized costs for internal-use software disclosed together with PP&E, the dimensional structure is used to disaggregate different classes of PP&E. Use the software member elements to indicate that the values tagged are for software. It is not disclosed whether software was purchased or internally developed.

- For the capitalized costs for software to be sold, leased, or marketed disclosed together with other intangible assets, separate line-item elements are used to tag the capitalized costs and other intangible assets values. The dimensional structure is used to disaggregate different classes of intangible assets. However, capitalized costs for software to be sold, leased, or marketed are not disaggregated, as such, software member elements are not used for software to be sold, leased, or marketed and capitalized costs are tagged as report-wide values.

Property, Plant, and Equipment		**December 31,**	
		20X1	**20X0**
Furniture and fixtures	L7, A2:M5	$ 1,099	$ 1,054
Computer equipment	L7, A2:M9	320	320
Software	L7, A2:M2	1,141	1,141
Total property, plant, and equipment	L7	2,560	2,515
Less: accumulated depreciation	L8	(775)	(702)
Total property, plant, and equipment, net	L9	$ 1,785	$ 1,813

Intangible Assets	**December 31, 20X1**					
	Gross carrying amount		**Accumulated amortization**		**Net carrying amount**	
Indefinite-lived intangible assets:						
Trade secrets	L13, A3:M10	$ 697			L13	$ 697
Finite-lived intangible assets:						
Patents	L4, A1:M1	1,020	L5, A1:M1	$ (80)	L6, A1:M1	940
Customer lists	L4, A1:M11	601	L5, A1:M11	(34)	L6, A1:M11	567
Software internally developed for sale	L1	348	L2	(19)	L3	329
Total intangible assets	L14	$ 2,666	L11	$ (133)	L15	$ 2,533

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

	Standard Label	Preferred Label				
	Long-Lived Asset, Class [Axis] **A2**		**Furniture and Fixtures [Member]** **M5**	**Computer Equipment [Member]** **M9**	**Software, In-Development, Internally Developed, and Purchased [Member]†** **M2**	**Report-Wide Value**
L7	**Property, Plant, and Equipment, before Accumulated Depreciation, Depletion, and Amortization**	Property, plant, and equipment	1099	320	1141	2560
L8	**Property, Plant, and Equipment, Accumulated Depreciation, Depletion, and Amortization**	Less: accumulated depreciation				775
L9	**Property, Plant, and Equipment, after Accumulated Depreciation, Depletion, and Amortization**	Total property, plant, and equipment, net				1785

† Disclosure does not specify if software was purchased or internally developed, as such, the broadest software member element is used.

	Standard Label	Preferred Label				
	Intangible Asset, Indefinite-Lived, Class [Axis] A3		**Trade Secrets [Member]** M10			**Report-Wide Value**
	Intangible Asset, Finite-Lived, Class [Axis] A1			**Patents [Member]** M1	**Customer Lists [Member]** M11	
L13	**Intangible Asset, Excluding Goodwill, Indefinite-Lived**	Indefinite-lived intangible assets	697			697
L4	**Intangible Asset, Finite-Lived, before Accumulated Amortization**	Finite-lived intangible assets, Gross carrying amount		1020	601	
L5	**Intangible Asset, Finite-Lived, Accumulated Amortization**	Finite-lived intangible assets, Accumulated amortization		80	34	
L6	**Intangible Asset, Finite-Lived, after Accumulated Amortization**	Finite-lived intangible assets, Net carrying amount		940	567	
L1	**Capitalized Cost, Software to be Sold, Leased, or Marketed, before Accumulated Amortization**	Finite-lived intangible assets, Gross carrying amount				348
L2	**Capitalized Cost, Software to be Sold, Leased, or Marketed, Accumulated Amortization**	Finite-lived intangible assets, Accumulated amortization				19
L3	**Capitalized Cost, Software to be Sold, Leased, or Marketed, after Accumulated Amortization**	Finite-lived intangible assets, Net carrying amount				329
L14	**Intangible Asset, Excluding Goodwill, before Accumulated Amortization**	Intangible assets, Gross carrying amount				2666
L11	**Intangible Asset, Finite-Lived, and Capitalized Cost, Software to be Sold, Leased, or Marketed, Accumulated Amortization**	Intangible assets, Accumulated amortization				133
L15	**Intangible Asset, Excluding Goodwill, after Accumulated Amortization**	Intangible assets, Net carrying amount				2533

[Added 2026-04]

Section 3: GAAP Taxonomy Design Structure

3.1 [Question deleted]

3.2 Why do you model from only one side of the transaction, and how do you decide which side of the transaction to model from?

Generally, the element is modeled from one side of the transaction—the income statement, accumulated other comprehensive income (AOCI), or cash flow which allows the element to be used in the financial statements and provide a valid XBRL calculation relationship. Both sides are not needed because the concept can be conveyed by one element. For example, depreciation expense can be the same element on the income statement as the element used in a roll forward of accumulated depreciation. See the GAAP Taxonomy Style Guide, Balance Type for more information.

3.3 Can you add members that represent the states of the United States (for example, California or Maryland)?

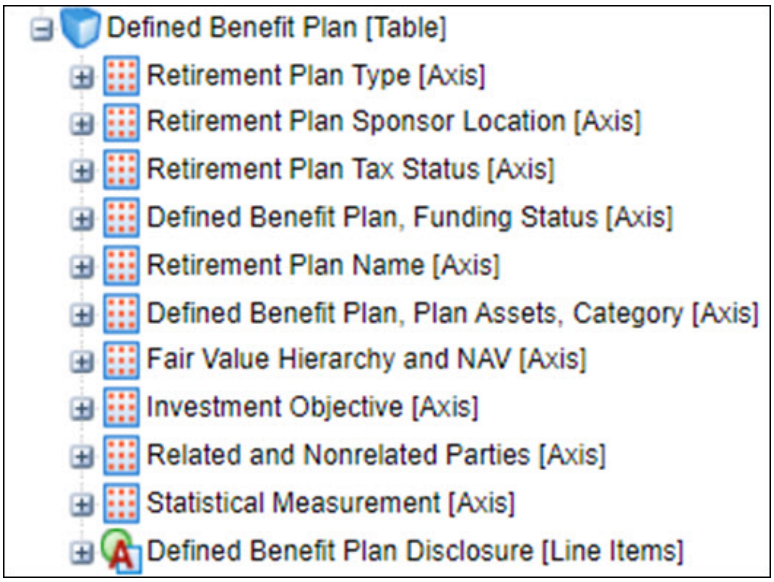
Those members exist as part of the State or Province taxonomy that is maintained by the U.S. Securities and Exchange Commission (SEC). For more information on taxonomies that are maintained by the SEC, see https://www.sec.gov/data-research/structured-data/taxonomies-schemas.

3.4 Should my XBRL extension taxonomy be structured as shown in the GAAP Taxonomy?

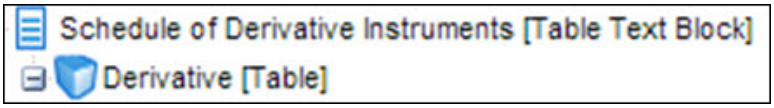
Generally, the GAAP Taxonomy is organized to facilitate element discovery and is not necessarily intended to be used as structured. See below for additional information.

There are numerous examples of structures that are not representative of how filer XBRL extension taxonomies would be designed. Here are a few examples of structures not necessarily in extension taxonomies:

- Tables (hypercube elements) that include all possible axis elements that may be applied to a disclosure topic:



- Parent-child relationships among table text blocks and tables:



- Multiple balance sheets and income statements.

– Reference linkbases:

References		
Type	**Reference**	
Disclosure Reference	Topic	842
	SubTopic	20
	Name	Accounting Standards Codification
	Section	50
	Paragraph	6
	Publisher	FASB
	URI	https://asc.fasb.org/1943274/2147478964/842-20-50-6
Disclosure Reference	Topic	842
	SubTopic	20
	Name	Accounting Standards Codification
	Section	45
	Paragraph	1
	Subparagraph	(b)
	Publisher	FASB
	URI	https://asc.fasb.org/1943274/2147479041/842-20-45-1
Usage Taxonomy Implementation Note	Note	If element is not presented separately in statement of financial position, element identified in tin-part:AlternateElement is used to convey location within statement of financial position.
	AlternateElement	FinanceLeaseLiabilityStatementOfFinancialPositionExtensibleList

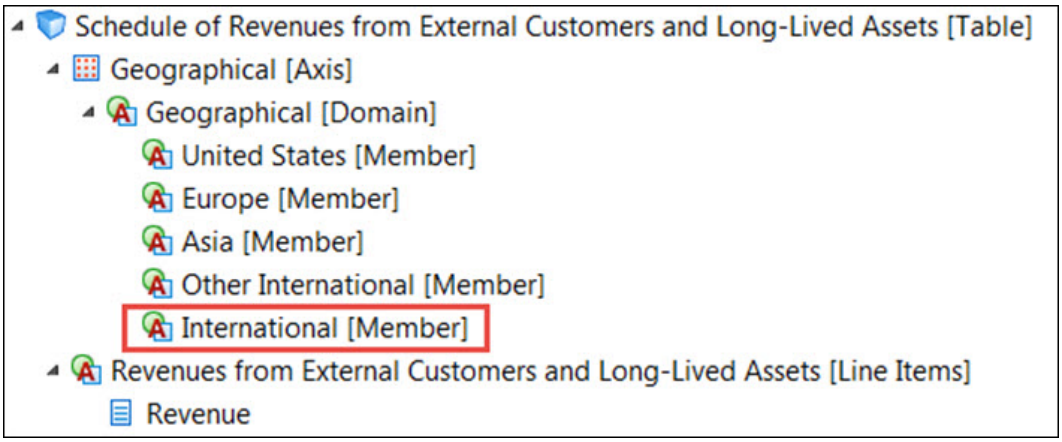
– A definition linkbase that contains deprecation relationships, such as dep-Concept-deprecatedConcept.

Preparers are encouraged to create hierarchal relationships among their members (domain-member relationships). These domain-member relationships assist users in understanding the mathematical relationships among the members to determine that the amount reported with the member is a subtotal to avoid double-counting values to sum to the report-wide value.

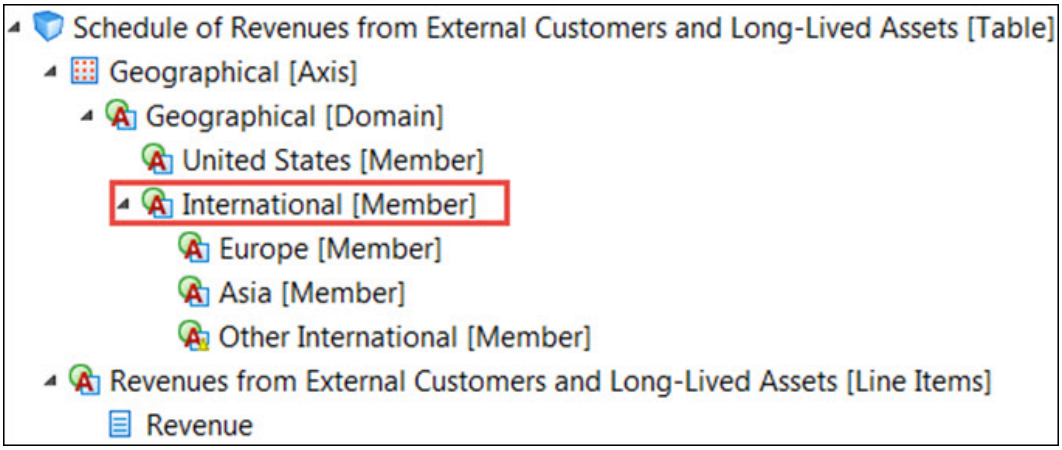
Here is an example in which a subtotal has been provided within the disclosure:

Revenue by geographic area was as follows:	20X2	20X1	20X0
United States	$ 138,387	$ 122,385	$ 102,212
Europe	21,901	19,772	17,180
Asia	13,616	12,223	9,510
Other international	812	729	853
Total international	36,329	32,724	27,543
Total revenue	$ 174,716	$ 155,109	$ 129,755

The members were structured in the extension taxonomy as follows:



The members would be better structured this way to facilitate consumption of the data:



This way, users can see the members for *Europe*, *Asia* and *Other International* sum to the amount reported for *International.*

Appendix A - Questions Updated in This Version

Question	Revision
1.1	Removed element, ScheduleOfCapitalLeasesAssetsTable, which had been deprecated
1.4	Removed deprecated element, FinancingAxis.
2.2	Added PropertyPlantAndEquipmentByTypeAxis to complete modeling of the concept.
2.8	Content of response removed as it was addressed in Taxonomy Implementation Guide (TIG)
2.9	Content of response removed as it was addressed in TIG.
2.13	Question deleted.
2.19	Removed language related to Taxonomy no longer accepted.
2.20	Replaced VehiclesMember with OfficeEquipmentMember.
2.27	New examples included to address tagging of capitalized costs for software to be sold, leased, or marketed and internal-use software