GAAP Taxonomy Implementation Guide

Version 3.0
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Dimensional Modeling for Disclosures of Consolidated and Nonconsolidated Entities

(2024 GAAP Taxonomy*)

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

* Changes from the 2022 GAAP Taxonomy Implementation Guide are included in Appendix A to this Guide.

Financial Accounting Standards Board

The GAAP Taxonomy Implementation Guide is not authoritative; rather, it is a document that communicates how the GAAP Financial Reporting Taxonomy (GRT) and SEC Reporting Taxonomy (SRT) (collectively referred to as the "GAAP Taxonomy") are designed. It also provides other information to help a user of the GAAP Taxonomy understand how elements and relationships are structured.

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GAAP Taxonomy Implementation Guide on Dimensional Modeling for Disclosures of Consolidated and Nonconsolidated Entities

Overview

The purpose of this GAAP Taxonomy Implementation Guide (Guide) is to demonstrate the modeling for the reporting of consolidated and nonconsolidated entities. The examples in this Guide are not intended to encompass all of the potential modeling configurations or to dictate the appearance and structure of an entity's extension taxonomy or disclosures in its financial statements. The examples are provided to help users of the GAAP Financial Reporting Taxonomy and the SEC Reporting Taxonomy (collectively referred to as the "GAAP Taxonomy") understand how the dimensional modeling for disclosures of consolidated and nonconsolidated entities is structured within the GAAP Taxonomy. The examples are based on the assumption that an entity meets the criteria for reporting disclosures of consolidated and nonconsolidated entities under Generally Accepted Accounting Principles (GAAP) and/or U.S. Securities and Exchange Commission (SEC) authoritative literature. In addition, the reported line items within the examples do not include all reporting requirements and represent only partial disclosures and statements for illustrative purposes.

While constituents may find the information in the Guide useful, users looking for guidance to conform to SEC eXtensible Business Reporting Language (XBRL) filing requirements should look to the SEC EDGAR Filer Manual and other information provided on the SEC's website at www.sec.gov/structureddata.

This Guide focuses on detail tagging only (Level 4); it does not include elements for text blocks, policy text blocks, and table text blocks (Levels 1 through 3).

Two sections are included in this Guide:

- **Section 1: Overview of Modeling:** This section provides an overview of the modeling for the disclosures of consolidated and nonconsolidated entities.
- **Section 2: Examples of Modeling:** This section includes examples of modeling for the disclosures of consolidated and nonconsolidated entities.
    - Example 1a—Summarized Consolidating Statement of Financial Position of Obligor Group (Intercompany Balances and Transactions with Nonobligor Subsidiaries Reported in Notes)

- Example 1b—Summarized Consolidating Statement of Financial Position of Obligor Group (Intercompany Balances and Transactions with Nonobligor Subsidiary Separately Reported in Summarized Statement)
- Example 2—Multiple Registrants
- Example 3—Customer
- Example 4—Ownership Structure
- Example 5—Equity Method Investments
- Example 6—Equity Method Investments—Investees' Summarized Financial Information
- Example 7—Variable Interest Entities—Consolidated Entities
- Example 8—Variable Interest Entities—Consolidated and Nonconsolidated Entities
- Example 9—Variable Interest Entities—Provided Totals for Consolidated and Nonconsolidated Entities

General Information

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

Coding	Standard Label	Element Name
A1	**Consolidation Items [Axis]**	**ConsolidationItemsAxis**
	Consolidation Items [Domain]	ConsolidationItemsDomain
M1	Reportable Legal Entities [Member]	ReportableLegalEntitiesMember
M2	Reportable Legal Entity, Obligor Group, after Elimination [Member]	ReportableLegalEntityObligorGroupAfterEliminationMember
M3	Consolidation, Eliminations [Member]	ConsolidationEliminationsMember
M4	Consolidation, Elimination, Obligor Group [Member]	ConsolidationEliminationObligorGroupMember
M5	Consolidation, Elimination, Obligor Group and Nonobligor Subsidiary [Member]	ConsolidationEliminationObligorGroupAndNonobligorSubsidiaryMember
A2	**Consolidated Entities [Axis]**	**ConsolidatedEntitiesAxis**
	Consolidated Entities [Domain]	ConsolidatedEntitiesDomain
M6	Obligor Group [Member]	ObligorGroupMember
M7	Parent Company [Member]	ParentCompanyMember
M8	Guarantor Subsidiaries [Member]	GuarantorSubsidiariesMember
M9	Subsidiary Issuer [Member]	SubsidiaryIssuerMember
M10	Non-Guarantor Subsidiaries [Member]	NonGuarantorSubsidiariesMember
M11	Variable Interest Entity, Primary Beneficiary [Member]	VariableInterestEntityPrimaryBeneficiaryMember
M12	Consolidated Entity, Excluding Consolidated VIE [Member]	ConsolidatedEntityExcludingVariableInterestEntitiesVIEMember
M13	Variable Interest Entity, Not Primary Beneficiary [Member]	VariableInterestEntityNotPrimaryBeneficiaryMember
A3	**Class of Stock [Axis]**	**StatementClassOfStockAxis**
	Class of Stock [Domain]	ClassOfStockDomain
M14	Redeemable Preferred Stock [Member]	RedeemablePreferredStockMember
A4	**Legal Entity [Axis]**	**dei:LegalEntityAxis**
	Entity [Domain]	dei:EntityDomain
ExM15	Shark Stone GP, LP [Member]	SharkStoneGPLPMember
ExM16	Monkey King LLC [Member]	MonkeyKingLLCMember
ExM17	Panda Corp [Member]	PandaCorpMember
ExM18	Elephant Energy Corp [Member]	ElephantEnergyCorpMember
ExM19	Bear LLC [Member]	BearLLCMember
ExM20	Power Generation, LLC and Subsidiaries [Member]	PowerGenerationLLCAndSubsidiariesMember
ExM21	Energy Gas & Electric Company and Subsidiaries [Member]	EnergyGasAndElectricCompanyAndSubsidiariesMember
ExM22	Mayfield Power and Electric Company and Subsidiaries [Member]	MayfieldPowerAndElectricCompanyAndSubsidiariesMember

(Continues)

Coding	Standard Label	Element Name
A5	**Ownership [Axis]**	**OwnershipAxis**
	Ownership [Domain]	OwnershipDomain
ExM16	Monkey King LLC [Member]	MonkeyKingLLCMember
ExM19	Bear LLC [Member]	BearLLCMember
ExM23	Bear Partners, LP [Member]	BearPartnersLPMember
A6	**Investment, Name [Axis]**	**ScheduleOfEquityMethodInvestmentEquityMethodInvesteeNameAxis**
	Investment, Name [Domain]	EquityMethodInvesteeNameDomain
ExM24	Yellow Sand LLC [Member]	YellowSandLLCMember
ExM25	Green Mountain Services LLC [Member]	GreenMountainServicesLLCMember
ExM26	Blue Stone LLC [Member]	BlueStoneLLCMember
ExM27	Red Tree LLC [Member]	RedTreeLLCMember
M28	Nonconsolidated Investees, Other [Member]	OtherInvesteesMember
ExM35	Mercury, LP [Member]	MercuryLPMember
ExM36	Venus, LP [Member]	VenusLPMember
ExM37	Earth, LP [Member]	EarthLPMember
ExM38	Mars, LP [Member]	MarsLPMember
ExM39	Jupiter, LP [Member]	JupiterLPMember
ExM40	Saturn, LP [Member]	SaturnLPMember
A7	**Customer [Axis]**	**MajorCustomersAxis**
	Customer [Domain]	NameOfMajorCustomerDomain
ExM29	Genco Pura Olive Oil Company [Member]	GencoPuraOliveOilCompanyMember
ExM30	Hudsucker Industries [Member]	HudsuckerIndustriesMember
ExM31	Duke and Duke [Member]	DukeAndDukeMember
ExM32	Soylent Corporation [Member]	SoylentCorporationMember
A8	**Equity Method Investment, Nonconsolidated Investee [Axis]**	**EquityMethodInvestmentNonconsolidatedInvesteeAxis**
	Equity Method Investment, Nonconsolidated Investee [Domain]	EquityMethodInvestmentNonconsolidatedInvesteeDomain
M33	Equity Method Investment, Nonconsolidated Investee or Group of Investees [Member]	EquityMethodInvestmentNonconsolidatedInvesteeOrGroupOfInvesteesMember
ExM24	Yellow Sand LLC [Member]	YellowSandLLCMember
ExM25	Green Mountain Services LLC [Member]	GreenMountainServicesLLCMember
ExM26	Blue Stone LLC [Member]	BlueStoneLLCMember
ExM27	Red Tree LLC [Member]	RedTreeLLCMember
M34	Equity Method Investment, Nonconsolidated Investee, Other [Member]	EquityMethodInvestmentNonconsolidatedInvesteeOtherMember
ExM35	Mercury, LP [Member]	MercuryLPMember
ExM36	Venus, LP [Member]	VenusLPMember
ExM37	Earth, LP [Member]	EarthLPMember
ExM38	Mars, LP [Member]	MarsLPMember
ExM39	Jupiter, LP [Member]	JupiterLPMember
ExM40	Saturn, LP [Member]	SaturnLPMember
ExA9	**Investments in Entities [Axis]**	**InvestmentsinEntitiesAxis**
	Investments in Entities [Domain]	InvestmentsinEntitiesDomain
ExM41	Variable Interest Entity [Member]	VariableInterestEntityMember

(Continued)

(2) Elements that have an instant period type and elements that have a duration period type are indicated as such in Figure x.2 of each example. Instant elements have a single date context (such as December 31, 20XX), while duration elements have a starting and ending date as their context (such as January 1 through December 31, 20XX).

(3) The XBRL report view (Figure x.3 in each example) does not include all information that may appear in an entity's instance document. The XBRL report view is provided for illustrative purposes only.

(4) For elements contained in the GAAP Taxonomy, the standard label is as it appears in the GAAP Taxonomy. For extension elements, the standard label corresponds to the element name. For information about structuring extension elements, refer to the *SEC EDGAR Filer Manual.*

(5) Values reported in XBRL are generally entered as positive, with the exception of certain concepts such as net income (loss) or gain (loss).

(6) Preferred labels (Figure x.3 in each example) are the labels created and used by the entity to show the line-item captions in its financial statements.

(7) Additional information for values reported using extensible enumerations can be found in the GAAP Taxonomy Implementation Guide, *Extensible Enumerations: A Guide for Preparers.*

Section 1: Overview of Modeling

The purpose of this Guide is to explain the dimensional modeling for expressing relationships that the reporting entity has with other entities, whether that entity is consolidated or nonconsolidated.

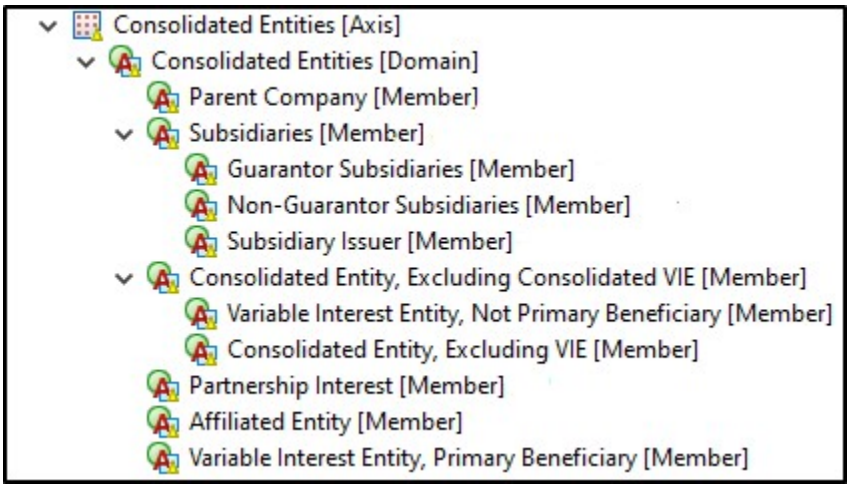
The "Legal Entity [Axis]" (**A4**) is intended to be used only to identify legal entities. That is, the combination of "Legal Entity [Axis]" (**A4**) with an extension member in the context of a fact for a primary line item such as "Revenues" (**L1**) is interpreted by users of the data to be the revenues of that particular entity and not the values of the reporting entity. Conversely, the combination of "Customer [Axis]" (**A7**) with an extension member in the context of a fact for a primary line item such as "Revenues" (**L1**)" is interpreted by users to be the revenues of the reporting entity as generated from a particular customer.

"Legal Entity [Axis]" (**A4**) was initially created for mutual fund reporting of risk/reward summary information in form 485BPOS. For the investment firm reporting on its funds, "Legal Entity [Axis]" (**A4**) differentiates the reported information for each of the individual funds instead of the unique Central Index Key (CIK) of the particular fund in the Entity Identifier.

Because the SEC allows for one CIK identifier for all of the reported contexts in an instance document, that same principle was then applied for multiple registrants. As an example, a public utility may report four registrants. To distinguish the values of the registrants, "Legal Entity [Axis]" (**A4**) with a member representing each registrant is used to tag the respective facts.

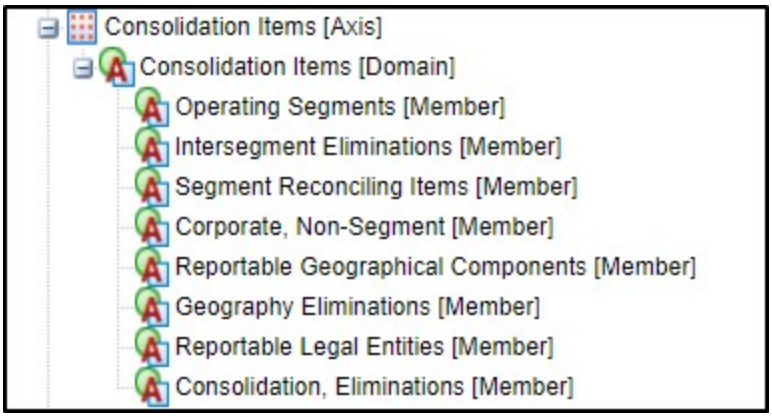
Example 2 of this Guide illustrates a disclosure in a filing that includes multiple registrants.

Below is an overview of the dimensions illustrated in this Guide:



"Consolidated Entities [Axis]" (**A2**) is intended to be used for the values in a consolidating schedule. It identifies consolidated amounts of the parent, subsidiaries, and other affiliates in consolidating financial disclosures.

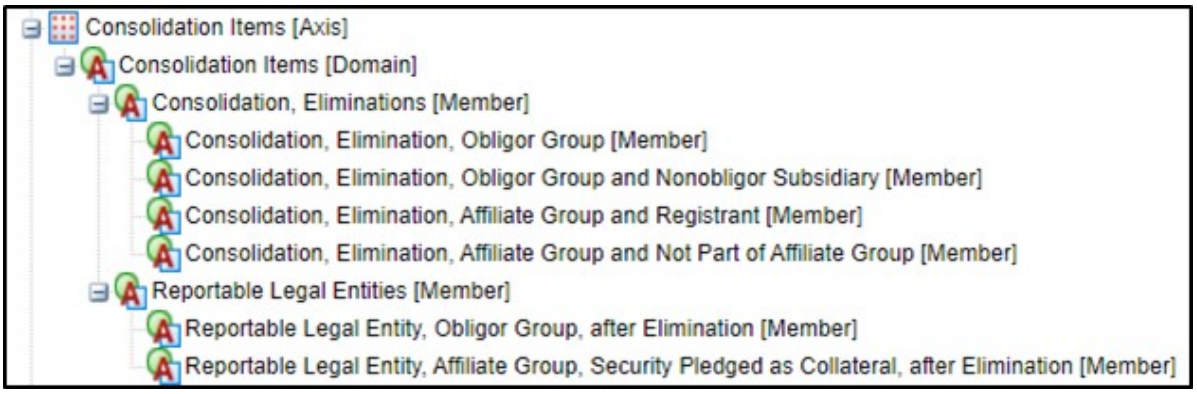
"Variable Interest Entity, Primary Beneficiary [Member]" (**M11**) under "Consolidated Entities [Axis]" (**A2**), as illustrated above, should be used by filers that only have VIEs that are consolidated. "Variable Interest Entity, Not Primary Beneficiary [Member]" (**M13**) and "Consolidated Entity, Excluding VIE [Member]" are under "Consolidated Entity, Excluding Consolidated VIE [Member]" (**M12**), indicating that facts tagged with those two member elements are part of the consolidated entity excluding consolidated VIEs. See Example 8 and Example 9 for additional information.



"Consolidation Items [Axis]" (**A1**) is to be used in conjunction with "Consolidated Entities [Axis]" (**A2**) to disaggregate consolidated totals between values before and after eliminations.

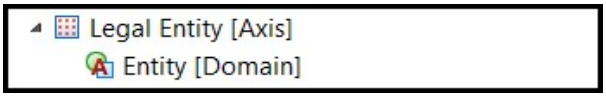


The "Consolidated Entities [Axis]" (**A2**) with "Obligor Group [Member]" (**M6**) is intended to be used for the reporting of summarized financial information of issuers and guarantors that is provided on a combined basis. The element "Obligor Group [Member]" (**M6**) is a member under "Consolidated Entities [Axis]" (**A2**) in presentation group 990000, as shown above. See Example 1a and Example 1b for additional information.



For the elimination of intercompany balances and transactions between issuers and guarantors whose information is presented on a combined basis, "Reportable Legal Entity, Obligor Group, after Elimination [Member]" (**M2**) under "Consolidation Items [Axis]" (**A1**) is intended to be used to tag after eliminations information. "Consolidation, Elimination, Obligor Group [Member]" (**M4**) is intended to be used for elimination of intercompany balances and transactions within the obligor group if reported. In addition, intercompany balances and transactions with non-obligated subsidiaries presented in separate line items is intended to be tagged with "Consolidation, Elimination, Obligor Group and Nonobligor Subsidiary [Member]" (**M5**). "Consolidation, Elimination, Obligor Group [Member]" (**M4**) and "Consolidation, Elimination, Obligor Group and Nonobligor Subsidiary [Member]" (**M5**) are under the same axis to tag elimination information. See Example 1a and Example 1b for additional information.

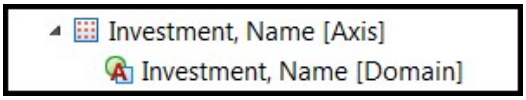
"Reportable Legal Entity, Affiliate Group, Security Pledged as Collateral, after Elimination [Member]" is under "Consolidation Items [Axis]" (**A1**) to tag the value of an affiliate group whose security is pledged as collateral for a security registered or being registered, after elimination of intercompany balances and transactions within the affiliate group. "Consolidation, Elimination, Affiliate Group and Registrant [Member]" is intended to be used to tag the affiliate's amounts due from, amounts due to, and transactions with the registrant. "Consolidation, Elimination, Affiliate, Security Not Pledged as Collateral [Member]" is intended to be used to tag the affiliate's amounts due from, amounts due to and transactions with the registrant's subsidiaries that are not included in the affiliate group whose security is pledged as collateral for a security registered or being registered.



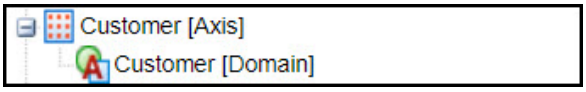
"Legal Entity [Axis]" (**A4**) is to identify the legal entity. No members are included with the dimension and domain in the GAAP Taxonomy because it is intended that the members should be specifically named legal entities and not any standard elements defined in a base taxonomy. See Example 2 for additional information.



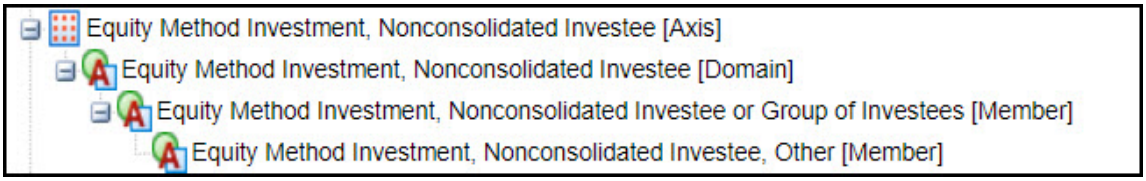
"Ownership [Axis]" (**A5**) is intended to represent the hierarchical ownership of the entity and to report values related to ownership interest that exist between the reporting entity and the entity for which the reporting entity has an ownership stake. It could also be used in conjunction with "Legal Entity [Axis]" (**A4**) to report ownership interest that exists between other legal entities and the entity for which the legal entity has an ownership stake. "Ownership [Axis]" (**A5**) is not intended to be used to disaggregate monetary information such as revenue. "Ownership [Axis]" (**A5**) is intended to be used to report data items such as ownership percentage, date holding acquired, date holding sold, change in ownership percentage, and so forth. See Example 4 for additional information.



"Investment, Name [Axis]" (**A6**) identifies the name of the investment that the reporting entity is disclosing as an investment. See Example 5 and Example 6 for additional information.



"Customer [Axis]" (**A7**) identifies the name of the customer with which the reporting entity has conducted business. See Example 3 for additional information.



"Equity Method Investment, Nonconsolidated Investee [Axis]" (**A8**) is intended to be used to identify equity method investees. Filers can create specifically named investee members under

this axis to report financial statement information of the equity method investees. See Example 5 and Example 6 for additional information.

Section 2: Examples of Modeling

Example 1a—Summarized Consolidating Statement of Financial Position of Obligor Group (Intercompany Balances and Transactions with Nonobligor Subsidiaries Reported in Notes)

Example 1a illustrates the modeling for disclosures that report a summarized consolidating statement of financial position of the obligor group on a combined basis, before elimination of intercompany balances and transactions with nonobligor subsidiaries, eliminations, and after eliminations.

Summarized Statement of Financial Position December 31, 20X0

			Obligor Group	Obligor Group Elimination	Obligor Group, After Elimination
Assets			A1:M1, A2:M6	A1:M4	A1:M2
Current Assets	(a)	L2	$ 300	(60)	$ 240
Other Noncurrent Assets	(b)	L3	$ 450	(120)	$ 330
Liability					
Current Liability	(a)	L4	$ 145	(100)	$ 45
Noncurrent Liability	(b)	L5	$ 200	(80)	$ 120
Redeemable Preferred Stock		L6, A1:M1, A2:M6, A3:M14	$ 175	L6, A1:M4, A3:M14 —	L6, A1:M2, A3:M14 $ 175
Noncontrolling Interests		L7, A1:M1, A2:M6	$ 100	L7, A1:M4 —	L7, A1:M2 $ 100

(a) Includes current assets due from nonobligor subsidiaries of L2, A1:M5 $ 20 and current liabilities due to nonobligor subsidiaries of L4, A1:M5 $ 30

(b) Includes non-current assets due from nonobligor subsidiaries of L3, A1:M5 $ 50 and non-current liabilities due to nonobligor subsidiaries of L5, A1:M5 $40

Figure 1a.1

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

	Standard Label	Balance Type	Period Type	Element Name
A1	Consolidation Items [Axis]		Duration	ConsolidationItemsAxis
	Consolidation Items [Domain]		Duration	ConsolidationItemsDomain
M1	Reportable Legal Entities [Member]		Duration	ReportableLegalEntitiesMember
M2	Reportable Legal Entity, Obligor Group, after Elimination [Member]		Duration	ReportableLegalEntityObligorGroupAfterEliminationMember
M3	Consolidation, Eliminations [Member]		Duration	ConsolidationEliminationsMember
M4	Consolidation, Elimination, Obligor Group [Member]		Duration	ConsolidationEliminationObligorGroupMember
M5	Consolidation, Elimination, Obligor Group and Nonobligor Subsidiary [Member]		Duration	ConsolidationEliminationObligorGroupAndNonobligorSubsidiaryMember
A2	Consolidated Entities [Axis]		Duration	ConsolidatedEntitiesAxis
	Consolidated Entities [Domain]		Duration	ConsolidatedEntitiesDomain
M6	Obligor Group [Member]		Duration	ObligorGroupMember
M7	Parent Company [Member]		Duration	ParentCompanyMember
M8	Guarantor Subsidiaries [Member]		Duration	GuarantorSubsidiariesMember
M9	Subsidiary Issuer [Member]		Duration	SubsidiaryIssuerMember
A3	Class of Stock [Axis]		Duration	StatementClassOfStockAxis
	Class of Stock [Domain]		Duration	ClassOfStockDomain
M14	Redeemable Preferred Stock [Member]		Duration	RedeemablePreferredStockMember
L2	Assets, Current	Debit	Instant	AssetsCurrent
L3	Assets, Noncurrent	Debit	Instant	AssetsNoncurrent
L4	Liabilities, Current	Credit	Instant	LiabilitiesCurrent
L5	Liabilities, Noncurrent	Credit	Instant	LiabilitiesNoncurrent
L6	Temporary Equity, Carrying Amount, Attributable to Parent	Credit	Instant	TemporaryEquityCarryingAmountAttributableToParent
L7	Equity, Attributable to Noncontrolling Interest	Credit	Instant	MinorityInterest

Figure 1a.2

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

				L2	L3	L4	L5	L6	L7
Standard Label	**Consolidation Items [Axis]** A1	**Consolidated Entities [Axis]** A2	**Class of Stock [Axis]** A3	**Assets, Current**	**Assets, Noncurrent**	**Liabilities, Current**	**Liabilities, Noncurrent**	**Temporary Equity, Carrying Amount, Attributable to Parent**	**Equity, Attributable to Noncontrolling Interest**
Preferred Label				**Current Assets**	**Other Noncurrent Assets**	**Current Liability**	**Noncurrent Liability**	**Redeemable Preferred Stock**	**Noncontrolling Interests**
Reportable Legal Entities [Member] M1	**Obligor Group [Member]** M6	**Redeemable Preferred Stock [Member]** M14						175	
				300	450	145	200		100
Consolidation, Elimination, Obligor Group [Member] M4		**Redeemable Preferred Stock [Member]** M14						0	
				-60	-120	-100	-80		0
Reportable Legal Entity, Obligor Group, after Elimination [Member] M2		**Redeemable Preferred Stock [Member]** M14						175	
				240	330	45	120		100
Consolidation, Elimination, Obligor Group and Nonobligor Subsidiary [Member] M5				-20	-50	-30	-40		

Figure 1a.3

Notes:

- Members under the "Consolidation Items [Axis]" (**A1**) represent components, eliminations, or reconciling items used in a consolidating schedule for a parent entity and its subsidiaries.

- "Reportable Legal Entity, Obligor Group, after Elimination [Member]" (**M2**) represents the consolidated amount of the obligor group, after eliminations of intercompany balances and transactions between the obligor group, but before eliminations of intercompany balances and transactions with nonobligated subsidiaries. "Reportable Legal Entity, Obligor Group, after Elimination [Member]" (**M2**) is a child of "Reportable Legal Entities [Member]" (**M1**), indicating that the fact tagged with **M2** is part of the fact tagged with **M1**. "Reportable Legal Entities [Member]" (**M1**) is not used to tag values in this example. It is used to provide a relationship in order for consumers of the data to better understand what these member elements represent.

- "Consolidation, Elimination, Obligor Group [Member]" (**M4**) represents eliminations of intercompany balances and transactions between the obligor group and elimination of investment in nonobligor subsidiary. "Consolidation, Elimination, Obligor Group and Nonobligor Subsidiary [Member]" (**M5**) represents eliminations of intercompany balances and transactions with non-obligated subsidiaries, excluding elimination of investment in nonobligor subsidiary. These two member elements are children of "Consolidation, Eliminations [Member]" (**M3**), indicating that the fact tagged with **M4** or **M5** is part of the total elimination amount. "Consolidation, Eliminations [Member]" (**M3**) is not used to tag values in this example. It is used to provide a relationship so consumers of the data can better understand what these member elements represent.

- Summarized financial information for "Consolidation, Elimination, Obligor Group [Member]" (**M4**) is entered as negative numbers (as shown in Figure 1a.3) because the numbers represent a reduction of values for eliminations reported in the summarized statement of financial position.

- Summarized financial information for "Consolidation, Elimination, Obligor Group and Nonobligor Subsidiary [Member]" (**M5**) is entered as negative numbers (as shown in Figure 1a.3) to indicate that the facts represent intercompany balances and transactions

with non-obligated subsidiaries that are eliminated for consolidation.

- "Obligor Group [Member]" (**M6**) with "Consolidated Entities [Axis]" (**A2**) is intended to be used for reporting information of the parent company, subsidiary issuer, and guarantor subsidiaries of the parent company on a combined basis. "Parent Company [Member]" (**M7**), "Guarantor Subsidiaries [Member]" (**M8**), and "Subsidiary Issuer [Member]" (**M9**) are children of "Obligor Group [Member]" (**M6**) to indicate that the fact value tagged with "Obligor Group [Member]" (**M6**) represents combined values of the obligor group. "Parent Company [Member]" (**M7**), "Guarantor Subsidiaries [Member]" (**M8**), and "Subsidiary Issuer [Member]" (**M9**) are not used to tag values in this example. These elements are used to provide a relationship for consumers of the data to better understand what the obligor group member element represents.

Example 1b—Summarized Consolidating Statement of Financial Position of Obligor Group (Intercompany Balances and Transactions with Nonobligor Subsidiary Separately Reported in Summarized Statement)

Example 1b illustrates the modeling for disclosures of a summarized consolidating statement of financial position of the obligor group on a combined basis. Information of the obligor group, excluding intercompany balances and transactions with nonobligor subsidiaries, and information for intercompany balances and transactions with nonobligor subsidiaries are reported separately. Transactions between the parent and subsidiary obligors presented on a combined basis and investment in nonobligor subsidiaries have been eliminated.

Parent Issuer and Subsidiary Guarantor Summarized Statement of Financial Position			
			December 31, 20X0
Current assets	**L2, A2:M6**	$	2,000
Intercompany receivable from nonobligor subsidiaries	**L2, A1:M5**	$	1,500
Noncurrent assets	**L3, A2:M6**	$	9,000
Current liabilities	**L4, A2:M6**	$	1,000
Noncurrent liabilities	**L5, A2:M6**	$	6,000

Figure 1b.1

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

	Standard Label	Balance Type	Period Type	Element Name
A1	Consolidation Items [Axis]		Duration	ConsolidationItemsAxis
	Consolidation Items [Domain]		Duration	ConsolidationItemsDomain
M3	Consolidation, Eliminations [Member]		Duration	ConsolidationEliminationsMember
M5	Consolidation, Elimination, Obligor Group and Nonobligor Subsidiary [Member]		Duration	ConsolidationEliminationObligorGroupAndNonobligorSubsidiaryMember
A2	Consolidated Entities [Axis]		Duration	ConsolidatedEntitiesAxis
	Consolidated Entities [Domain]		Duration	ConsolidatedEntitiesDomain
M6	Obligor Group [Member]		Duration	ObligorGroupMember
M7	Parent Company [Member]		Duration	ParentCompanyMember
M8	Guarantor Subsidiaries [Member]		Duration	GuarantorSubsidiariesMember
M9	Subsidiary Issuer [Member]		Duration	SubsidiaryIssuerMember
L2	Assets, Current	Debit	Instant	AssetsCurrent
L3	Assets, Noncurrent	Debit	Instant	AssetsNoncurrent
L4	Liabilities, Current	Credit	Instant	LiabilitiesCurrent
L5	Liabilities, Noncurrent	Credit	Instant	LiabilitiesNoncurrent

Figure 1b.2

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

	Standard Label	Preferred Label		
	Consolidation Items [Axis] A1		**Consolidation, Elimination, Obligor Group and Nonobligor Subsidiary [Member]** M5	
	Consolidated Entities [Axis] A2			**Obligor Group [Member]** M6
L2	**Assets, Current**	**Current assets**	-1500	2000
L3	**Assets, Noncurrent**	**Noncurrent assets**		9000
L4	**Liabilities, Current**	**Current liabilities**		1000
L5	**Liabilities, Noncurrent**	**Noncurrent liabilities**		6000

Figure 1b.3

Notes:

- "Obligor Group [Member]" (**M6**) with "Consolidated Entities [Axis]" (**A2**) is intended to be used for reporting information of the parent company, subsidiary issuer, and guarantor subsidiaries of the parent company on a combined basis, after all eliminations, and represents the consolidated value of the obligor group. "Parent Company [Member]" (**M7**), "Guarantor Subsidiaries [Member]" (**M8**), and "Subsidiary Issuer [Member]" (**M9**) are children of "Obligor Group [Member]" (**M6**) to indicate that the fact value tagged with "Obligor Group [Member]" (**M6**) represents combined values of the obligor group. "Parent Company [Member]" (**M7**), "Guarantor Subsidiaries [Member]" (**M8**), and "Subsidiary Issuer [Member]" (**M9**) are not used to tag values in this example. These elements are used to provide a relationship for consumers of the data to better understand what the obligor group member element represents.

- This example illustrates the modeling for disclosures of a summarized consolidated statement of financial position of the obligor group on a combined basis, after eliminations of intercompany balances and transactions within the obligor group and with nonobligor subsidiaries. "Reportable Legal Entity, Obligor Group, after Elimination [Member]" (**M2**) is not used in this example because that element represents the consolidated amount of the obligor group, after eliminations of intercompany balances and transactions within obligor group, but before eliminations of intercompany balances and transactions with nonobligated subsidiaries. The values for the obligor in this example represent the consolidated amount of the obligor group, after all eliminations.

- Facts tagged using "Consolidation, Elimination, Obligor Group and Nonobligor Subsidiary [Member]" (**M5**) with "Consolidation Items [Axis]" (**A1**) are entered as negative numbers (as shown in Figure 1b.3) to indicate that the facts represent intercompany balances and transactions with non-obligated subsidiaries that are eliminated for consolidation.

Example 2—Multiple Registrants

Example 2 illustrates a filing that includes multiple registrants. Only the current asset portion of the statement of financial position has been provided for this example because the primary focus is to illustrate the dimensional modeling.

		12/31/20X0			
			A4:ExM20	A4:ExM21	A4:ExM22
		Power Corporation and Subsidiaries	Power Generation, LLC and Subsidiaries	Energy Gas & Electric Company and Subsidiaries	Mayfield Power and Electric Company and Subsidiaries
	Current assets				
L8	Cash and cash equivalents	$ 1,648	$ 496	$ 774	$ 418
L14	Restricted cash and cash equivalents	122	88	19	36
L9	Accounts receivable	3,429	2,004	915	622
L15	Derivative assets	738	738	—	—
L10	Inventory	1,418	1,213	149	52
L16	Regulatory assets	1,538	—	555	896
L17	Other assets	655	187	372	81
L2	Total current assets	$ 9,548	$ 4,726	$ 2,784	$ 2,105

Figure 2.1

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

	Standard Label	Balance Type	Period Type	Element Name
A4	Legal Entity [Axis]		Duration	dei:LegalEntityAxis
	Entity [Domain]		Duration	dei:EntityDomain
ExM20	Power Generation, LLC and Subsidiaries [Member]		Duration	PowerGenerationLLCAndSubsidiariesMember
ExM21	Energy Gas & Electric Company and Subsidiaries [Member]		Duration	EnergyGasAndElectricCompanyAndSubsidiariesMember
ExM22	Mayfield Power and Electric Company and Subsidiaries [Member]		Duration	MayfieldPowerAndElectricCompanyAndSubsidiariesMember
L2	Assets, Current	Debit	Instant	AssetsCurrent
L8	Cash and Cash Equivalents, at Carrying Value	Debit	Instant	CashAndCashEquivalentsAtCarryingValue
L9	Accounts Receivable, after Allowance for Credit Loss, Current	Debit	Instant	AccountsReceivableNetCurrent
L10	Inventory, Net	Debit	Instant	InventoryNet
L14	Restricted Cash and Cash Equivalents, Current	Debit	Instant	RestrictedCashAndCashEquivalentsAtCarryingValue
L15	Derivative Asset, Current	Debit	Instant	DerivativeAssetsCurrent
L16	Regulatory Asset, Current	Debit	Instant	RegulatoryAssetsCurrent
L17	Other Assets, Current	Debit	Instant	OtherAssetsCurrent

Figure 2.2

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

	Standard Label	Preferred Label				
	Legal Entity [Axis] A4		Power Generation, LLC and Subsidiaries [Member] ExM20	Energy Gas & Electric Company and Subsidiaries [Member] ExM21	Mayfield Power and Electric Company and Subsidiaries [Member] ExM22	Report-wide Value
L8	Cash and Cash Equivalents, at Carrying Value	Cash and cash equivalents	496	774	418	1648
L14	Restricted Cash and Cash Equivalents, Current	Restricted cash and cash equivalents	88	19	36	122
L9	Accounts Receivable, after Allowance for Credit Loss, Current	Accounts receivable	2004	915	622	3429
L15	Derivative Asset, Current	Derivative assets	738	0	0	738
L10	Inventory, Net	Inventory	1213	149	52	1418
L16	Regulatory Asset, Current	Regulatory assets	0	555	896	1538
L17	Other Assets, Current	Other assets	187	372	81	655
L2	Assets, Current	Total current assets	4726	2784	2105	9548

Figure 2.3

Notes:

- This is an example of multiple registrants, which is a situation in which each of the reporting entities has their own CIK. However, only one CIK is used as the entity identifier in the contexts of the instance document.
- For additional information on multiple registrants, please refer to Question E.17 of the *Staff Interpretations and FAQs Related to Interactive Data Disclosures* at the SEC's website at *www.sec.gov/structureddata*.

Example 3—Customer

Example 3 illustrates the dimensional modeling for the disclosure of named customers with which the reporting entity has conducted business.

Customer		Year Ended December 31, 20X0 Revenues	As of December 31, 20X0 Accounts Receivable
		L1	L9
Genco Pura Olive Oil Company	A7:ExM29	$ 423	$ 25
Hudsucker Industries	A7:ExM30	$ 294	$ 10
Duke & Duke	A7:ExM31	$ 148	$ 16
Soylent Corporation	A7:ExM32	$ 158	$ 80

Figure 3.1

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

	Standard Label	Balance Type	Period Type	Element Name
A7	Customer [Axis]		Duration	MajorCustomersAxis
	Customer [Domain]		Duration	NameOfMajorCustomerDomain
ExM29	Genco Pura Olive Oil Company [Member]		Duration	GencoPuraOliveOilCompanyMember
ExM30	Hudsucker Industries [Member]		Duration	HudsuckerIndustriesMember
ExM31	Duke and Duke [Member]		Duration	DukeAndDukeMember
ExM32	Soylent Corporation [Member]		Duration	SoylentCorporationMember
L1	Revenues	Credit	Duration	Revenues
L9	Accounts Receivable, after Allowance for Credit Loss, Current	Debit	Instant	AccountsReceivableNetCurrent

Figure 3.2

The instance document created using the modeling structure is provided here:

	Standard Label	Preferred Label				
	Customer [Axis] A7		**Genco Pura Olive Oil Company [Member]** ExM29	**Hudsucker Industries [Member]** ExM30	**Duke and Duke [Member]** ExM31	**Soylent Corporation [Member]** ExM32
L1	**Revenues**	**Revenues**	423	294	148	158
L9	**Accounts Receivable, after Allowance for Credit Loss, Current**	**Accounts Receivable**	25	10	16	80

Figure 3.3

Note:

- "Customer [Axis]" (**A7**) is used for this example in lieu of "Legal Entity [Axis]" (**A4**) because the revenue and receivables are those of the reporting entity, not the named customers.

Example 4—Ownership Structure

Example 4 illustrates the modeling for disclosures of the ownership structure for the reporting entity, which is *Bear Partners, LP*.

Our operations and activities are managed by our general partner, Shark Stone GP, LP,[1] which in turn is managed by its general partner, Monkey King GP, LLC,[2] which we refer to as the General Partner, and is 100 percent[3] owned by Bear, LLC. Bear, LLC and its subsidiaries and affiliates, collectively referred to as Bear, LLC, are owned 50 percent[4] by Panda and 50 percent[5] by Elephant Energy. Bear, LLC directs our business operations through its ownership and control of the General Partner. Bear, LLC owns approximately 22 percent[6] of us, including limited partner and general partner interest.

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

[1] **L18**

[2] **L18, A4:ExM15**

[3] **L19, A4:ExM19, A5:ExM16**

[4] **L19, A4:ExM17, A5:ExM19**

[5] **L19, A4:ExM18, A5:ExM19**

[6] **L19, A4:ExM19, A5:ExM23**

Figure 4.1

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

	Standard Label	Balance Type	Period Type	Element Name
A4	Legal Entity [Axis]		Duration	dei:LegalEntityAxis
	Entity [Domain]		Duration	dei:EntityDomain
ExM15	Shark Stone GP, LP [Member]		Duration	SharkStoneGPLPMember
ExM17	Panda Corp [Member]		Duration	PandaCorpMember
ExM18	Elephant Energy Corp [Member]		Duration	ElephantEnergyCorpMember
ExM19	Bear LLC [Member]		Duration	BearLLCMember
A5	Ownership [Axis]		Duration	OwnershipAxis
	Ownership [Domain]		Duration	OwnershipDomain
ExM16	Monkey King LLC [Member]		Duration	MonkeyKingLLCMember
ExM19	Bear LLC [Member]		Duration	BearLLCMember
ExM23	Bear Partners, LP [Member]		Duration	BearPartnersLPMember
L18	Limited Liability Company or Limited Partnership, Managing Member or General Partner, Name		Duration	LimitedLiabilityCompanyOrLimitedPartnershipManagingMemberOrGeneralPartnerName
L19	Limited Liability Company (LLC) or Limited Partnership (LP), Managing Member or General Partner, Ownership Interest		Duration	LimitedLiabilityCompanyLLCOrLimitedPartnershipLPManagingMemberOrGeneralPartnerOwnershipInterest

Figure 4.2

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

	Standard Label	Preferred Label							
	Legal Entity [Axis] A4		**Panda Corp [Member]** ExM17	**Elephant Energy Corp [Member]** ExM18	**Bear LLC [Member]** ExM19		**Shark Stone GP, LP [Member]** ExM15	**Report-wide Value**
	Ownership [Axis] A5		**Bear LLC [Member]** ExM19		**Monkey King LLC [Member]** ExM16	**Bear Partners, LP [Member]** ExM23		
L18	**Limited Liability Company or Limited Partnership, Managing Member or General Partner, Name**	**General partner name of limited liability company or limited partnership**					Monkey King GP, LLC	Shark Stone GP, LP
L19	**Limited Liability Company (LLC) or Limited Partnership (LP), Managing Member or General Partner, Ownership Interest**	**Ownership interest of limited liability company or limited partnership**	0.50	0.50	1.00	0.22		

Figure 4.3

Notes:

- "Legal Entity [Axis]" (**A4**) is used to establish which entity is reporting its ownership stake in another entity. "Ownership [Axis]" (**A5**) identifies the entity for which the ownership stake is being reported.

- The report-wide values are for the reporting entity *Bear Partners, LP*, which is also identified by the member named "Bear Partners, LP [Member]" (**ExM23**) for disclosure of the ownership.

- The members included in this example are used in conjunction with both "Legal Entity [Axis]" (**A4**) and "Ownership [Axis]" (**A5**) because they represent the same entity. The only aspect that changes is the entity for which the ownership stake is disclosed.

Example 5—Equity Method Investments

Example 5 illustrates the modeling for disclosure of the named equity method investments in which the reporting entity has invested. High-level summarized financial information of the nonconsolidated affiliates is also provided.

Investments in Nonconsolidated Affiliates as End of December 31, 20X0

The following table summarizes the investments in nonconsolidated affiliates:

					Summarized Financial Information		
		Percentage Ownership	Carrying Value of Company's Investment		Total Assets	Total Liabilities	Total Equity (Deficit)
		L20	L21		L13	L22	L23
Yellow Sand LLC	A6:ExM24	30 %	$ 300	A8:ExM24	$ 2,700	$ 1,600	$ 1,100
Green Mountain Services LLC	A6:ExM25	40 %	400	A8:ExM25	1,700	500	1,200
Blue Stone LLC	A6:ExM26	25 %	250	A8:ExM26	2,000	850	1,150
Red Tree LLC	A6:ExM27	35 %	350	A8:ExM27	3,750	2,400	1,350
Total			$ 1,300	A8:M33	$ 10,150	$ 5,350	$ 4,800

Figure 5.1

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

	Standard Label	Balance Type	Period Type	Element Name
A6	Investment, Name [Axis]		Duration	ScheduleOfEquityMethodInvestmentEquityMethodInvesteeNameAxis
	Investment, Name [Domain]		Duration	EquityMethodInvesteeNameDomain
ExM24	Yellow Sand LLC [Member]		Duration	YellowSandLLCMember
ExM25	Green Mountain Services LLC [Member]		Duration	GreenMountainServicesLLCMember
ExM26	Blue Stone LLC [Member]		Duration	BlueStoneLLCMember
ExM27	Red Tree LLC [Member]		Duration	RedTreeLLCMember
A8	Equity Method Investment, Nonconsolidated Investee [Axis]		Duration	EquityMethodInvestmentNonconsolidatedInvesteeAxis
	Equity Method Investment, Nonconsolidated Investee [Domain]		Duration	EquityMethodInvestmentNonconsolidatedInvesteeDomain
M33	Equity Method Investment, Nonconsolidated Investee or Group of Investees [Member]		Duration	EquityMethodInvestmentNonconsolidatedInvesteeOrGroupOfInvesteesMember
ExM24	Yellow Sand LLC [Member]		Duration	YellowSandLLCMember
ExM25	Green Mountain Services LLC [Member]		Duration	GreenMountainServicesLLCMember
ExM26	Blue Stone LLC [Member]		Duration	BlueStoneLLCMember
ExM27	Red Tree LLC [Member]		Duration	RedTreeLLCMember
L13	Assets	Debit	Instant	Assets
L20	Equity Method Investment, Ownership Percentage		Instant	EquityMethodInvestmentOwnershipPercentage
L21	Equity Method Investments	Debit	Instant	EquityMethodInvestments
L22	Liabilities	Credit	Instant	Liabilities
L23	Equity, Including Portion Attributable to Noncontrolling Interest	Credit	Instant	StockholdersEquityIncludingPortionAttributableToNoncontrollingInterest

Figure 5.2

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

			L13	L20	L21	L22	L23
Standard Label	Investment, Name [Axis] A6	Equity Method Investment, Nonconsolidated Investee [Axis] A8	Assets	Equity Method Investment, Ownership Percentage	Equity Method Investments	Liabilities	Equity, Including Portion Attributable to Noncontrolling Interest
Preferred Label			Total Assets	Investment in nonconsolidated affiliates, percentage ownership	Investment in nonconsolidated affiliates, carrying value	Total Liabilities	Total Equity (Deficit)
	Yellow Sand LLC [Member] ExM24			0.30	300		
	Green Mountain Services LLC [Member] ExM25			0.40	400		
	Blue Stone LLC [Member] ExM26			0.25	250		
	Red Tree LLC [Member] ExM27			0.35	350		
		Yellow Sand LLC [Member] ExM24	2700			1600	1100
		Green Mountain Services LLC [Member] ExM25	1700			500	1200
		Blue Stone LLC [Member] ExM26	2000			850	1150
		Red Tree LLC [Member] ExM27	3750			2400	1350
		Equity Method Investment, Nonconsolidated Investee or Group of Investees [Member] M33	10150			5350	4800
Report-wide Value					1300		

Figure 5.3

Notes:

- For the reporting entity's investments information, “Investment, Name [Axis]” (**A6**) is used in lieu of “Legal Entity [Axis]” (**A4**) because the investments are those of the reporting entity and not the facts of the named investments.

- For summarized financial information of nonconsolidated investees, “Equity Method Investment, Nonconsolidated Investee [Axis]” (**A8**) is used in lieu of “Investment, Name [Axis]” (**A6**) because the financial information is that of the investees and not the facts of the reporting entity. “Equity Method Investment, Nonconsolidated Investee [Axis]” (**A8**) is used in lieu of “Legal Entity [Axis]” (**A4**) because it specifically conveys that the legal entity is also an equity method investment.

Example 6—Equity Method Investments—Investees' Summarized Financial Information

Example 6 illustrates the modeling for disclosure of the equity method investees' condensed statements of financial position as of December 31, 20X0, and condensed statements of operations for the year ended December 31, 20X0 and the reporting entity's investment in the investees.

Condensed Statements of Financial Position (in thousands)

		12/31/20X0							
		Mercury, LP	Venus, LP	Earth, LP	Mars, LP	Jupiter, LP	Saturn, LP	Other	Total
		A8:ExM35	A8:ExM36	A8:ExM37	A8:ExM38	A8:ExM39	A8:ExM40	A8:M34	A8:M33
L8	Cash and cash equivalents	$ 50	$ 95	$ 80	$ 100	$ 145	$ 400	$ 80	$ 950
L40	Accounts receivable	70	55	45	120	125	500	65	980
L24	Real estate assets	250	145	250	210	500	700	100	2,155
L25	Accumulated depreciation	(55)	(30)	(60)	(15)	(150)	(40)	(15)	(365)
L26	Real estate assets, net	195	115	190	195	350	660	85	1,790
L27	Goodwill and other intangible assets	—	—	—	—	—	190	5	195
L28	Other assets	25	10	50	15	45	150	70	365
L13	Total assets	$ 340	$ 275	$ 365	$ 430	$ 665	$ 1,900	$ 305	$ 4,280
L29	Debt	170	105	140	100	440	400	75	1,430
L30	Other liabilities	40	85	80	75	85	120	105	590
L23	Equity	130	85	145	255	140	1,380	125	2,260
L31	Total liabilities and equity	$ 340	$ 275	$ 365	$ 430	$ 665	$ 1,900	$ 305	$ 4,280
		A6:ExM35	A6:ExM36	A6:ExM37	A6:ExM38	A6:ExM39	A6:ExM40	A6:M28	
L21	Company's net investment in nonconsolidated joint ventures	$ 10	$ 5	$ 15	$ 30	$ 75	$ 190	$ 30	$ 355

Figure 6.1(a)

Condensed Statements of Operations (in thousands):

		Year Ended December 31, 20X0							
		A8:ExM35	A8:ExM36	A8:ExM37	A8:ExM38	A8:ExM39	A8:ExM40	A8:M34	A8:M33
		Mercury, LP	Venus, LP	Earth, LP	Mars, LP	Jupiter, LP	Saturn, LP	Other	Total
L1	Total revenue	$ 30	$ 14	$ 25	$ 25	$ 70	$ 75	$ 15	$ 254
L32	Operating expense	(8)	(5)	(8)	(10)	(32)	(20)	(5)	(88)
L33	Interest	(6)	(3)	(5)	(5)	(14)	—	(4)	(37)
L34	Depreciation and amortization	(8)	(4)	(7)	(6)	(14)	(17)	(3)	(59)
L35	Other income (expense)	(2)	(1)	(1)	(2)	(1)	(4)	11	—
L36	Gain (loss) on sale of assets	—	—	—	(25)	—	—	—	(25)
L37	Net income (loss) before income taxes	$ 6	$ 1	$ 4	$ (23)	$ 9	$ 34	$ 14	$ 45
		A6:ExM35	A6:ExM36	A6:ExM37	A6:ExM38	A6:ExM39	A6:ExM40	A6:M28	
L38	Company's equity in earnings (loss) of nonconsolidated joint ventures	$ 3	$ 1	$ 2	$ (4)	$ 6	$ 7	$ 8	$ 23

Figure 6.1(b)

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

	Standard Label	Balance Type	Period Type	Element Name
A6	Investment, Name [Axis]		Duration	ScheduleOfEquityMethodInvestmentEquityMethodInvesteeNameAxis
	Investment, Name [Domain]		Duration	EquityMethodInvesteeNameDomain
ExM35	Mercury, LP [Member]		Duration	MercuryLPMember
ExM36	Venus, LP [Member]		Duration	VenusLPMember
ExM37	Earth, LP [Member]		Duration	EarthLPMember
ExM38	Mars, LP [Member]		Duration	MarsLPMember
ExM39	Jupiter, LP [Member]		Duration	JupiterLPMember
ExM40	Saturn, LP [Member]		Duration	SaturnLPMember
M28	Nonconsolidated Investees, Other [Member]		Duration	OtherInvesteesMember
A8	Equity Method Investment, Nonconsolidated Investee [Axis]		Duration	EquityMethodInvestmentNonconsolidatedInvesteeAxis
	Equity Method Investment, Nonconsolidated Investee [Domain]		Duration	EquityMethodInvestmentNonconsolidatedInvesteeDomain
M33	Equity Method Investment, Nonconsolidated Investee or Group of Investees [Member]		Duration	EquityMethodInvestmentNonconsolidatedInvesteeOrGroupOfInvesteesMember
M34	Equity Method Investment, Nonconsolidated Investee, Other [Member]		Duration	EquityMethodInvestmentNonconsolidatedInvesteeOtherMember
ExM35	Mercury, LP [Member]		Duration	MercuryLPMember
ExM36	Venus, LP [Member]		Duration	VenusLPMember
ExM37	Earth, LP [Member]		Duration	EarthLPMember
ExM38	Mars, LP [Member]		Duration	MarsLPMember
ExM39	Jupiter, LP [Member]		Duration	JupiterLPMember
ExM40	Saturn, LP [Member]		Duration	SaturnLPMember
L1	Revenues	Credit	Duration	Revenues
L8	Cash and Cash Equivalents, at Carrying Value	Debit	Instant	CashAndCashEquivalentsAtCarryingValue
L13	Assets	Debit	Instant	Assets
L21	Equity Method Investments	Debit	Instant	EquityMethodInvestments
L23	Equity, Including Portion Attributable to Noncontrolling Interest	Credit	Instant	StockholdersEquityIncludingPortionAttributableToNoncontrollingInterest

Figure 6.2 (Continues)

	Standard Label	Balance Type	Period Type	Element Name
L24	Real Estate Investment Property, at Cost	Debit	Instant	RealEstateInvestmentPropertyAtCost
L25	Real Estate Investment Property, Accumulated Depreciation	Credit	Instant	RealEstateInvestmentPropertyAccumulatedDepreciation
L26	Real Estate Investment Property, Net	Debit	Instant	RealEstateInvestmentPropertyNet
L27	Intangible Assets, Net (Including Goodwill)	Debit	Instant	IntangibleAssetsNetIncludingGoodwill
L28	Other Assets	Debit	Instant	OtherAssets
L29	Debt, Long-Term and Short-Term, Combined Amount	Credit	Instant	DebtLongtermAndShorttermCombinedAmount
L30	Other Liabilities	Credit	Instant	OtherLiabilities
L31	Liabilities and Equity	Credit	Instant	LiabilitiesAndStockholdersEquity
L32	Other Cost and Expense, Operating	Debit	Duration	OtherCostAndExpenseOperating
L33	Interest Expense, Nonoperating	Debit	Duration	InterestExpenseNonoperating
L34	Depreciation, Depletion and Amortization, Nonproduction	Debit	Duration	DepreciationAndAmortization
L35	Nonoperating Income (Expense)	Credit	Duration	NonoperatingIncomeExpense
L36	Gain (Loss) on Disposition of Assets	Credit	Duration	GainLossOnDispositionOfAssets1
L37	Income (Loss) from Continuing Operations before Income Taxes, Noncontrolling Interest	Credit	Duration	IncomeLossFromContinuingOperationsBeforeIncomeTaxesExtraordinaryItemsNoncontrollingInterest
L38	Income (Loss) from Equity Method Investments	Credit	Duration	IncomeLossFromEquityMethodInvestments
L40	Accounts Receivable, after Allowance for Credit Loss	Debit	Instant	AccountsReceivableNet

Figure 6.2 (Continued)

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

	Standard Label	Preferred Label															
	Investment, Name [Axis] A6		Mercury, LP [Member] ExM35	Venus, LP [Member] ExM36	Earth, LP [Member] ExM37	Mars, LP [Member] ExM38	Jupiter, LP [Member] ExM39	Saturn, LP [Member] ExM40	Nonconsolidated Investees, Other [Member] M28									
	Equity Method Investment, Nonconsolidated Investee [Axis] A8									Equity Method Investment, Nonconsolidated Investee or Group of Investees [Member] M33	Equity Method Investment, Nonconsolidated Investee, Other [Member] M34	Mercury, LP [Member] ExM35	Venus, LP [Member] ExM36	Earth, LP [Member] ExM37	Mars, LP [Member] ExM38	Jupiter, LP [Member] ExM39	Saturn, LP [Member] ExM40	Report-wide Value
L1	Revenues	Total revenue								254000	15000	30000	14000	25000	25000	70000	75000	
L8	Cash and Cash Equivalents, at Carrying Value	Cash and cash equivalents								950000	80000	50000	95000	80000	100000	145000	400000	
L13	Assets	Total assets								4280000	305000	340000	275000	365000	430000	665000	1900000	
L21	Equity Method Investments	Company's net investment in nonconsolidated joint ventures	10000	5000	15000	30000	75000	190000	30000									355000
L23	Equity, Including Portion Attributable to Noncontrolling Interest	Equity								2260000	125000	130000	85000	145000	255000	140000	1380000	
L24	Real Estate Investment Property, at Cost	Real estate assets								2155000	100000	250000	145000	250000	210000	500000	700000	
L25	Real Estate Investment Property, Accumulated Depreciation	Accumulated depreciation								365000	15000	55000	30000	60000	15000	150000	40000	
L26	Real Estate Investment Property, Net	Real estate assets, net								1790000	85000	195000	115000	190000	195000	350000	660000	
L27	Intangible Assets, Net (Including Goodwill)	Goodwill and other intangible assets								195000	5000	0	0	0	0	0	190000	
L28	Other Assets	Other assets								365000	70000	25000	10000	50000	15000	45000	150000	
L29	Debt, Long-Term and Short-Term, Combined Amount	Debt								1430000	75000	170000	105000	140000	100000	440000	400000	
L30	Other Liabilities	Other liabilities								590000	105000	40000	85000	80000	75000	85000	120000	
L31	Liabilities and Equity	Total liabilities and equity								4280000	305000	340000	275000	365000	430000	665000	1900000	

Figure 6.3 (Continues)

	Standard Label	Preferred Label	Investment, Name [Axis] A6		Mercury, LP [Member] ExM35	Venus, LP [Member] ExM36	Earth, LP [Member] ExM37	Mars, LP [Member] ExM38	Jupiter, LP [Member] ExM39	Saturn, LP [Member] ExM40	Nonconsolidated Investees, Other [Member] M28								
			Equity Method Investment, Nonconsolidated Investee [Axis] A8									Equity Method Investment, Nonconsolidated Investee or Group of Investees [Member] M33	Equity Method Investment, Nonconsolidated Investee, Other [Member] M34	Mercury, LP [Member] ExM35	Venus, LP [Member] ExM36	Earth, LP [Member] ExM37	Mars, LP [Member] ExM38	Jupiter, LP [Member] ExM39	Saturn, LP [Member] ExM40	Report-wide Value
L32	Other Cost and Expense, Operating	Operating expense										88000	5000	8000	5000	8000	10000	32000	20000	
L33	Interest Expense, Nonoperating	Interest										37000	4000	6000	3000	5000	5000	14000	0	
L34	Depreciation, Depletion and Amortization, Nonproduction	Depreciation and amortization										59000	3000	8000	4000	7000	6000	14000	17000	
L35	Nonoperating Income (Expense)	Other income (expense)										0	11000	-2000	-1000	-1000	-2000	-1000	-4000	
L36	Gain (Loss) on Disposition of Assets	Gain (loss) on sale of assets										-25000	0	0	0	0	-25000	0	0	
L37	Income (Loss) from Continuing Operations before Income Taxes, Noncontrolling Interest	Net income (loss) before income taxes										45000	14000	6000	1000	4000	-23000	9000	34000	
L38	Income (Loss) from Equity Method Investments	Company's equity in earnings (loss) of nonconsolidated joint ventures	3000		1000	2000	-4000	6000	7000	8000										23000
L40	Accounts Receivable, after Allowance for Credit Loss	Accounts receivable										980000	65000	70000	55000	45000	120000	125000	500000	

Figure 6.3 (Continued)

Notes:

- Extension member elements are created under “Equity Method Investment, Nonconsolidated Investee [Axis]” (**A8**) and used with the statements of financial position and income line items (e.g., “Cash and Cash Equivalents, at Carrying Value” (**L8**), “Debt, Long-Term and Short-Term, Combined Amount” (**L29**), “Revenues” (**L1**), etc.) to convey the summarized financial information for each of the nonconsolidated entities.

- For the reporting entity's net investment in other nonconsolidated joint ventures, “Equity Method Investment, Nonconsolidated Investee, Other [Member]” (**M34**) cannot be used with “Investment, Name [Axis]” (**A6**) because this member element is for the summarized financial information of the nonconsolidated equity method investee classified as other and excludes information consolidated by the reporting entity. The dimension “Investment, Name [Axis]” (**A6**) is for the financial information of the reporting entity and not that of the investees. A new member element “Nonconsolidated Investees, Other [Member]” (**M28**) is created under axis “Investment, Name [Axis]” (**A6**) in the 2022 GAAP Taxonomy to convey this information.

Example 7—Variable Interest Entities—Consolidated Entities

Example 7 illustrates the modeling for separately reporting cash, investments, and other assets specifically for the consolidated VIEs in the reporting entity's condensed consolidated statement of financial position as of December 31, 20X0.

Condensed Consolidated Statement of Financial Condition

		December 31, 20X0
Assets		
Cash and cash equivalents	**L8, A2:M12**	$ 6,000
Accounts receivable (net of allowance of $500 [1] at December 31, 20X0)	**L40**	3,000
Investments	**L41, A2:M12**	2,000
Assets of consolidated variable interest entities:		
Cash and cash equivalents	**L8, A2:M11**	1,000
Investments	**L41, A2:M11**	1,500
Other assets	**L28, A2:M11**	1,000
Separate account assets	**L42**	150,000
Separate account collateral held under securities lending agreements	**L43**	30,000
Property and equipment (net of accumulated depreciation of $700 [2] at December 31, 20X0)	**L11**	600
Intangible assets (net of accumulated amortization of $900 [3] at December 31, 20X0)	**L12**	18,000
Goodwill	**L44**	13,000
Other assets	**L28, A2:M12**	1,500
Total assets	**L13**	$ 227,600

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

[1] **L39**

[2] **L45**

[3] **L46**

Figure 7.1

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

	Standard Label	Balance Type	Period Type	Element Name
A2	Consolidated Entities [Axis]		Duration	ConsolidatedEntitiesAxis
	Consolidated Entities [Domain]		Duration	ConsolidatedEntitiesDomain
M11	Variable Interest Entity, Primary Beneficiary [Member]		Duration	VariableInterestEntityPrimaryBeneficiaryMember
M12	Consolidated Entity, Excluding Consolidated VIE [Member]		Duration	ConsolidatedEntityExcludingVariableInterestEntitiesVIEMember
L8	Cash and Cash Equivalents, at Carrying Value	Debit	Instant	CashAndCashEquivalentsAtCarryingValue
L11	Property, Plant and Equipment, Net	Debit	Instant	PropertyPlantAndEquipmentNet
L12	Intangible Assets, Net (Excluding Goodwill)	Debit	Instant	IntangibleAssetsNetExcludingGoodwill
L13	Assets	Debit	Instant	Assets
L28	Other Assets	Debit	Instant	OtherAssets
L39	Accounts Receivable, Allowance for Credit Loss	Credit	Instant	AllowanceForDoubtfulAccountsReceivable
L40	Accounts Receivable, after Allowance for Credit Loss	Debit	Instant	AccountsReceivableNet
L41	Investments	Debit	Instant	Investments
L42	Separate Account Asset	Debit	Instant	SeparateAccountAssets
L43	Securities Held as Collateral, at Fair Value	Debit	Instant	SecuritiesHeldAsCollateralAtFairValue
L44	Goodwill	Debit	Instant	Goodwill
L45	Accumulated Depreciation, Depletion and Amortization, Property, Plant, and Equipment	Credit	Instant	AccumulatedDepreciationDepletionAndAmortizationPropertyPlantAndEquipment
L46	Finite-Lived Intangible Assets, Accumulated Amortization	Credit	Instant	FiniteLivedIntangibleAssetsAccumulatedAmortization

Figure 7.2

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

	Standard Label	Preferred Label			
	Consolidated Entities [Axis] A2		Variable Interest Entity, Primary Beneficiary [Member] M11	Consolidated Entity, Excluding Consolidated VIE [Member] M12	Report-wide Value
L8	Cash and Cash Equivalents, at Carrying Value	Cash and cash equivalents	1000	6000	
L11	Property, Plant and Equipment, Net	Property and equipment			600
L12	Intangible Assets, Net (Excluding Goodwill)	Intangible assets			18000
L13	Assets	Total assets			227600
L28	Other Assets	Other assets	1000	1500	
L39	Accounts Receivable, Allowance for Credit Loss	Accounts receivable, allowance			500
L40	Accounts Receivable, after Allowance for Credit Loss	Accounts receivable			3000
L41	Investments	Investments	1500	2000	
L42	Separate Account Asset	Separate account assets			150000
L43	Securities Held as Collateral, at Fair Value	Separate account collateral held under securities lending agreements			30000
L44	Goodwill	Goodwill			13000
L45	Accumulated Depreciation, Depletion and Amortization, Property, Plant, and Equipment	Accumulated depreciation			700
L46	Finite-Lived Intangible Assets, Accumulated Amortization	Accumulated amortization			900

Figure 7.3

Notes:

- Statement of financial position line items, “Cash and Cash Equivalents, at Carrying Value” (**L8**), “Other Assets” (**L28**), and “Investments” (**L41**), with “Consolidated Entities [Axis]” (**A2**) and “Variable Interest Entity, Primary Beneficiary [Member]” (**M11**) should be used to tag the assets of consolidated VIEs.

- Values for the line items, “Cash and Cash Equivalents, at Carrying Value” (**L8**), “Investments” (**L41**), and “Other Assets” (**L28**) cannot be the report-wide or default values because $6,000, $2,000, and $1,500, respectively, exclude the assets of consolidated VIEs. These line item elements should be used with “Consolidated Entities [Axis]” (**A2**) and “Consolidated Entity, Excluding Consolidated VIE [Member]” (**M12**) to tag these values.

Example 8—Variable Interest Entities—Consolidated and Nonconsolidated Entities

Example 8 illustrates the modeling for a disclosure of summarized information related to VIEs in which the reporting entity held a variable interest at December 31, 20X0. The reporting entity has reported values by both consolidated VIEs and nonconsolidated VIEs.

	Variable Interest Entities		Consolidated		Nonconsolidated
			December 31, 20X0		
	Maximum loss exposure	**L47**	$ 4,000	**L48**	$ 25,000
			A2:M11		**A2:M13**
	On-balance sheet assets				
L49	Trading account assets		$ 2,500		$ 850
L50	Available-for-sale debt securities		—		200
L51	Financing receivables		2,000		3,900
L52	Allowance for financing receivables		(100)		(100)
L28	All other assets		200		18,000
L13	**Total assets**		$ 4,600		$ 22,850
	On-balance sheet liabilities				
L53	Long-term debt		$ 150		$ —
L30	All other liabilities		10		4,000
L22	**Total liabilities**		$ 160		$ 4,000
L13	Total assets of VIEs		$ 4,600	**ExL54**	$ 95,000

Figure 8.1

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

	Standard Label	Balance Type	Period Type	Element Name
A2	Consolidated Entities [Axis]		Duration	ConsolidatedEntitiesAxis
	Consolidated Entities [Domain]		Duration	ConsolidatedEntitiesDomain
M11	Variable Interest Entity, Primary Beneficiary [Member]		Duration	VariableInterestEntityPrimaryBeneficiaryMember
M12	Consolidated Entity, Excluding Consolidated VIE [Member]		Duration	ConsolidatedEntityExcludingVariableInterestEntitiesVIEMember
M13	Variable Interest Entity, Not Primary Beneficiary [Member]		Duration	VariableInterestEntityNotPrimaryBeneficiaryMember
L13	Assets	Debit	Instant	Assets
L22	Liabilities	Credit	Instant	Liabilities
L28	Other Assets	Debit	Instant	OtherAssets
L30	Other Liabilities	Credit	Instant	OtherLiabilities
L47	Variable Interest Entity, Primary Beneficiary, Maximum Loss Exposure, Amount	Credit	Instant	VariableInterestEntityPrimaryBeneficiaryMaximumLossExposureAmount
L48	Variable Interest Entity, Reporting Entity Involvement, Maximum Loss Exposure, Amount	Credit	Instant	VariableInterestEntityEntityMaximumLossExposureAmount
L49	Debt Securities, Trading, and Equity Securities, FV-NI	Debit	Instant	TradingSecurities
L50	Debt Securities, Available-for-Sale	Debit	Instant	AvailableForSaleSecuritiesDebtSecurities
L51	Financing Receivable, before Allowance for Credit Loss	Debit	Instant	NotesReceivableGross
L52	Financing Receivable, Allowance for Credit Loss	Credit	Instant	FinancingReceivableAllowanceForCreditLosses
L53	Long-Term Debt	Credit	Instant	LongTermDebt
ExL54	Variable Interest Entity, Nonconsolidated Entities, Assets	Debit	Instant	VariableInterestEntityNonconsolidatedEntitiesAssets

Figure 8.2

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

	Standard Label	Preferred Label			
	Consolidated Entities [Axis] A2		Variable Interest Entity, Primary Beneficiary [Member] M11	Variable Interest Entity, Not Primary Beneficiary [Member] M13	Report-wide Value
L13	Assets	Total assets	4600	22850	
L22	Liabilities	Total liabilities	160	4000	
L28	Other Assets	All other assets	200	18000	
L30	Other Liabilities	All other liabilities	10	4000	
L47	Variable Interest Entity, Primary Beneficiary, Maximum Loss Exposure, Amount	Variable interest entities, consolidated, maximum loss exposure			4000
L48	Variable Interest Entity, Reporting Entity Involvement, Maximum Loss Exposure, Amount	Variable interest entities, nonconsolidated, maximum loss exposure			25000
L49	Debt Securities, Trading, and Equity Securities, FV-NI	Trading account assets	2500	850	
L50	Debt Securities, Available-for-Sale	Available-for-sale debt securities	0	200	
L51	Financing Receivable, before Allowance for Credit Loss	Financing receivables	2000	3900	
L52	Financing Receivable, Allowance for Credit Loss	Allowance for financing receivables	100	100	
L53	Long-Term Debt	Long-term debt	150	0	
ExL54	Variable Interest Entity, Nonconsolidated Entities, Assets	Total assets of nonconsolidated VIEs			95000

Figure 8.3

Notes:

- The value of $4,600 representing the total assets of consolidated VIEs appears twice in the presentation and is consistently tagged using “Assets” (**L13**) with “Consolidated Entities [Axis]” (**A2**) and “Variable Interest Entity, Primary Beneficiary [Member]” (**M11**).

- “Variable Interest Entity, Not Primary Beneficiary [Member]” (**M13**) represents the value that relate to the reporting entity's variable interest in a VIE. It is located in the GAAP Taxonomy as a child of “Consolidated Entity, Excluding Consolidated VIE [Member]” (**M12**), indicating that the fact tagged with the non-primary beneficiary member element is part of the consolidated entity excluding consolidated VIEs. “Consolidated Entity, Excluding Consolidated VIE [Member]” (**M12**) is not used to tag values in this example. It is used to provide a relationship for consumers of the data to better understand what these member elements represent.

- Extension line item “Variable Interest Entity, Nonconsolidated Entities, Assets” (**ExL54**) is created to tag the total assets of nonconsolidated VIEs. Values tagged with “Variable Interest Entity, Nonconsolidated Entities, Assets” (**ExL54**) are not part of the reporting entity.

Example 9—Variable Interest Entities—Provided Totals for Consolidated and Nonconsolidated Entities

Example 9 illustrates the modeling for a disclosure of summarized information related to VIEs in which the reporting entity held a variable interest at December 31, 20X0. The reporting entity has reported values by consolidated VIEs, nonconsolidated VIEs, and the sum of both.

	Variable Interest Entities							
		Consolidated		Nonconsolidated		Total		
		December 31, 20X0						
	Maximum loss exposure	L47 $ 4,000		L48 $ 25,000		ExL55 $ 29,000		
		A2:M11		A2:M13		ExA9:ExM41		
	On-balance sheet assets							
L49	Trading account assets	$ 2,500		$ 850		$ 3,350		
L50	Available-for-sale debt securities	—		200		200		
L51	Financing receivables	2,000		3,900		5,900		
L52	Allowance for financing receivables	(100)		(100)		(200)		
L28	All other assets	200		18,000		18,200		
L13	**Total assets**	$ 4,600		$ 22,850		$ 27,450		
	On-balance sheet liabilities							
L53	Long-term debt	$ 150		$ —		$ 150		
L30	All other liabilities	10		4,000		4,010		
L22	**Total liabilities**	$ 160		$ 4,000		$ 4,160		
L13	Total assets of VIEs	$ 4,600	ExL54	$ 95,000	ExL56	$ 99,600		

Figure 9.1

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

	Standard Label	Balance Type	Period Type	Element Name
A2	Consolidated Entities [Axis]		Duration	ConsolidatedEntitiesAxis
	Consolidated Entities [Domain]		Duration	ConsolidatedEntitiesDomain
M11	Variable Interest Entity, Primary Beneficiary [Member]		Duration	VariableInterestEntityPrimaryBeneficiaryMember
M12	Consolidated Entity, Excluding Consolidated VIE [Member]		Duration	ConsolidatedEntityExcludingVariableInterestEntitiesVIEMember
M13	Variable Interest Entity, Not Primary Beneficiary [Member]		Duration	VariableInterestEntityNotPrimaryBeneficiaryMember
ExA9	Investments in Entities [Axis]		Duration	InvestmentsinEntitiesAxis
	Investments in Entities [Domain]		Duration	InvestmentsinEntitiesDomain
ExM41	Variable Interest Entity [Member]		Duration	VariableInterestEntityMember
L13	Assets	Debit	Instant	Assets
L22	Liabilities	Credit	Instant	Liabilities
L28	Other Assets	Debit	Instant	OtherAssets
L30	Other Liabilities	Credit	Instant	OtherLiabilities
L47	Variable Interest Entity, Primary Beneficiary, Maximum Loss Exposure, Amount	Credit	Instant	VariableInterestEntityPrimaryBeneficiaryMaximumLossExposureAmount
L48	Variable Interest Entity, Reporting Entity Involvement, Maximum Loss Exposure, Amount	Credit	Instant	VariableInterestEntityEntityMaximumLossExposureAmount
L49	Debt Securities, Trading, and Equity Securities, FV-NI	Debit	Instant	TradingSecurities
L50	Debt Securities, Available-for-Sale	Debit	Instant	AvailableForSaleSecuritiesDebtSecurities
L51	Financing Receivable, before Allowance for Credit Loss	Debit	Instant	NotesReceivableGross
L52	Financing Receivable, Allowance for Credit Loss	Credit	Instant	FinancingReceivableAllowanceForCreditLosses
L53	Long-Term Debt	Credit	Instant	LongTermDebt
ExL54	Variable Interest Entity, Nonconsolidated Entities, Assets	Debit	Instant	VariableInterestEntityNonconsolidatedEntitiesAssets
ExL55	Variable Interest Entity, Primary and Not Primary Beneficiary, Maximum Loss Exposure Amount	Credit	Instant	VariableInterestEntityPrimaryandNotPrimaryBeneficiaryMaximumLossExposureAmount
ExL56	Variable Interest Entity, Consolidated and Nonconsolidated Entities, Assets	Debit	Instant	VariableInterestEntityConsolidatedandNonconsolidatedEntitiesAssets

Figure 9.2

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

	Standard Label	Preferred Label				
	Consolidated Entities [Axis] A2		Variable Interest Entity, Primary Beneficiary [Member] M11	Variable Interest Entity, Not Primary Beneficiary [Member] M13		Report-wide Value
	Investments in Entities [Axis] ExA9				Variable Interest Entity [Member] ExM41	
L13	Assets	Total assets	4600	22850	27450	
L22	Liabilities	Total liabilities	160	4000	4160	
L28	Other Assets	All other assets	200	18000	18200	
L30	Other Liabilities	All other liabilities	10	4000	4010	
L47	Variable Interest Entity, Primary Beneficiary, Maximum Loss Exposure, Amount	Variable interest entities, consolidated, maximum loss exposure				4000
L48	Variable Interest Entity, Reporting Entity Involvement, Maximum Loss Exposure, Amount	Variable interest entities, nonconsolidated, maximum loss exposure				25000
ExL55	Variable Interest Entity, Primary and Not Primary Beneficiary, Maximum Loss Exposure Amount	Variable interest entities, maximum loss exposure				29000
L49	Debt Securities, Trading, and Equity Securities, FV-NI	Trading account assets	2500	850	3350	
L50	Debt Securities, Available-for-Sale	Available-for-sale debt securities	0	200	200	
L51	Financing Receivable, before Allowance for Credit Loss	Financing receivables	2000	3900	5900	
L52	Financing Receivable, Allowance for Credit Loss	Allowance for financing receivables	100	100	200	
L53	Long-Term Debt	Long-term debt	150	0	150	
ExL54	Variable Interest Entity, Nonconsolidated Entities, Assets	Total assets of nonconsolidated VIEs				95000
ExL56	Variable Interest Entity, Consolidated and Nonconsolidated Entities, Assets	Total assets of VIEs				99600

Figure 9.3

Notes:

- The value of $4,600 representing the total assets of consolidated VIEs appears twice in the presentation and is consistently tagged using “Assets” (**L13**) with “Consolidated Entities [Axis]” (**A2**) and “Variable Interest Entity, Primary Beneficiary [Member]” (**M11**).

- The same dimension used in Example 8 was used to tag the consolidated and nonconsolidated VIEs' information. Values in the “total” column represent the aggregate amounts of consolidated and nonconsolidated values. Another dimension is used to tag the “total” column. Extension axis “Investments in Entities [Axis]” (**ExA9**) and line item “Variable Interest Entity, Primary and Not Primary Beneficiary, Maximum Loss Exposure Amount” (**ExL55**) were not added to the GAAP Taxonomy because they are rarely disclosed. However, this example has been included so that guidance is available on how to consistently tag the information. The extension elements should be named as illustrated.

- Extension line item “Variable Interest Entity, Consolidated and Nonconsolidated Entities, Assets” (**ExL56**) is created to tag the combined value of the total assets of consolidated and nonconsolidated VIEs.

Appendix A—Changes to 2024 GAAP Taxonomy Implementation Guide 3.0 from 2022 GAAP Taxonomy Implementation Guide 2.0

Example Number(s) or Section	Figure(s)	Explanation	2022 Reference	2022 Element	2022 Standard Label	2024 Reference	2024 Element	2024 Standard Label
Example 1a	1a.2, 1a.3	Updated Standard Label.	L7	MinorityInterest	Stockholders' Equity Attributable to Noncontrolling Interest	L7	MinorityInterest	Equity, Attributable to Noncontrolling Interest
Example 5 Example 6	5.2, 5.3 6.2, 6.3	Updated Standard Label.	L23	StockholdersEquityIncludingPortionAttributableToNoncontrollingInterest	Stockholders' Equity, Including Portion Attributable to Noncontrolling Interest	L23	StockholdersEquityIncludingPortionAttributableToNoncontrollingInterest	Equity, Including Portion Attributable to Noncontrolling Interest
Example 6	6.2, 6.3	Updated Element.	L35	InterestExpenseDebt	Interest Expense, Debt	L33	InterestExpenseNonoperating	Interest Expense, Nonoperating

Example Number(s) or Section	Explanation	2022 Reference	2022 Element	2022 Standard Label	2022 Documentation
Example 6	Removed Element In Example	L28	DueFromRelatedParties	Due from Related Parties	For an unclassified balance sheet, amounts due from related parties including affiliates, employees, joint ventures, officers and stockholders, immediate families
Example 6	Removed Element In Example	L31	DueToRelatedPartiesCurrentAndNoncurrent	Due to Related Parties	Carrying amount as of the balance sheet date of obligations due all related parties.
Example 6	Removed Element In Example	L36	InterestExpenseRelatedParty	Interest Expense, Related Party	Amount of interest expense incurred on a debt or other obligation to related party.

Example Number(s) or Section	Figure(s)	Explanation
Example 6	6.1(a), 6.1 (b), 6.2, 6.3	Modified Example