

# FINANCIAL ACCOUNTING SERIES



## ACCOUNTING STANDARDS UPDATE

No. 2010-21  
August 2010

### Accounting for Technical Amendments to Various SEC Rules and Schedules

Amendments to SEC Paragraphs Pursuant to Release  
No. 33-9026: Technical Amendments to Rules,  
Forms, Schedules and Codification of  
Financial Reporting Policies

An Amendment of the *FASB Accounting Standards Codification*<sup>™</sup>

Financial Accounting Standards Board  
of the Financial Accounting Foundation

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**Financial Accounting Standards Board  
of the Financial Accounting Foundation**

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## Securities and Exchange Commission (SEC) Content

*This Accounting Standards Update amends various SEC paragraphs pursuant to the issuance of Release No. 33-9026: Technical Amendments to Rules, Forms, Schedules and Codification of Financial Reporting Policies.*

1. Amend paragraph 505-10-S99-1 with no link to transition, as follows:

S99-1 The following is the text of Regulation S-X Rule 3-04, Changes in Other Stockholders' Equity.

An analysis of the changes in each caption of other stockholders' equity and noncontrolling interests presented in the balance sheets shall be given in a note or separate statement. This analysis shall be presented in the form of a reconciliation of the beginning balance to the ending balance for each period for which an income statement is required to be filed with all significant reconciling items described by appropriate captions with contributions from and distributions to owners shown separately. Also, State separately state separately the adjustments to the balance at the beginning of the earliest period presented for items which were retroactively applied to periods prior to that period. With respect to any dividends, state the amount per share and in the aggregate for each class of shares. Provide a separate schedule in the notes to the financial statements that shows the effects of any changes in the registrant's ownership interest in a subsidiary on the equity attributable to the registrant.

[74 FR 18614, Apr. 23, 2009]

~~(Secs. 7 and 19a of the Securities Act, 15 U.S.C. 77g, 77s(a), 77aa(25)(26); secs. 12, 13, 14, 15(d), and 23(a) of the Securities Exchange Act of 1934, 15 U.S.C. 78l, 78m, 78n, 78o(d), 78w(a), secs. 5(b), 10(a), 14, 20(a) of the Public Utility Holding Company Act, 15 U.S.C. 79e(a), 79n, 79t(a); secs. 8, 20, 30, 31(c), 38(a) of the Investment Company Act of 1940, 15 U.S.C. 80a-8, 80a-20, 80a-29, 80a-30(c), 80a-37(a)).~~

[47 FR 29836, July 9, 1982]

2. Amend paragraph 470-10-S99-1(h)(8)(i)(3) with no link to transition, as follows:

(3) The parent company column should present investments in all subsidiaries based upon their proportionate share of the subsidiary's net assets under the equity method;

3. Amend paragraph 810-10-S99-2(a) with no link to transition, as follows:

(a) Majority ownership: Generally, registrants shall consolidate entities that are majority owned and shall not consolidate entities that are not majority owned. The determination of majority ownership requires a careful analysis of the facts and circumstances of a particular relationship among entities. In rare situations, consolidation of a majority owned subsidiary may not result in a fair presentation, because the registrant, in substance, does not have a controlling financial interest (for example, when the subsidiary is in legal reorganization or in bankruptcy, ~~or when control is likely to be temporary~~). In other situations, consolidation of an entity, notwithstanding the lack of technical majority ownership, is necessary to present fairly the financial position and results of operations of the registrant, because of the existence of a parent-subsidiary relationship by means other than record ownership of voting stock.

4. Amend paragraph 810-10-S99-2(b)(2) with no link to transition, as follows:

(2) Notwithstanding the 93-day provision specified in paragraph (b)(1) of this section, in connection with the retroactive combination of financial statements of entities following a combination between entities under common control ~~pooling of interests~~, the financial statements of the constituents may be combined even if their respective fiscal periods do not end within 93 days, except that the financial statements for the latest fiscal year shall be recast to dates which do not differ by more than 93 days, if practicable. Disclosure shall be made of the periods combined and of the sales or revenues, net income before extraordinary items and net income of any interim periods excluded from or included more than once in results of operations as a result of such recasting.

5. Amend paragraph 235-10-S99-1(e)(3) with no link to transition, as follows:

(3) The disclosures in paragraphs (e)(3)(i) and (ii) in this section shall be provided when the restricted net assets of consolidated and unconsolidated subsidiaries and the parent's equity in the undistributed earnings of 50 percent or less owned persons accounted for by the equity method together exceed 25 percent of consolidated net assets as of the end of the most recently completed fiscal year. For purposes of this test, restricted net assets of subsidiaries shall mean that amount of the registrant's proportionate share of net assets (after intercompany eliminations) reflected in the balance sheets of its consolidated and unconsolidated subsidiaries as of the end of the most recent fiscal year which may not be transferred to the parent company in the form of loans, advances or cash dividends by the subsidiaries without the consent of a third party (i. e., lender, regulatory agency, foreign government, etc.). Not all limitations on transferability of assets are considered to be restrictions for purposes of

this test, which considers only specific third party restrictions on the ability of subsidiaries to transfer funds outside of the entity. For example, the presence of subsidiary debt which is secured by certain of the subsidiary's assets does not constitute a restriction under this rule. However, if there are any loan provisions prohibiting dividend payments, loans or advances to the parent by a subsidiary, these are considered restrictions for purposes of computing restricted net assets. When a loan agreement requires that a subsidiary maintain certain working capital, net tangible asset, or net asset levels, or where formal compensating arrangements exist, there is considered to be a restriction under the rule because the lender's intent is normally to preclude the transfer by dividend or otherwise of funds to the parent company. Similarly, a provision which requires that a subsidiary reinvest all of its earnings is a restriction, since this precludes loans, advances or dividends in the amount of such undistributed earnings by the entity. Where restrictions on the amount of funds which may be loaned or advanced differ from the amount restricted as to transfer in the form of cash dividends, the amount least restrictive to the subsidiary shall be used. Redeemable preferred stocks (§ 210.5-02.28) and noncontrolling interests ~~minority interests~~ shall be deducted in computing net assets for purposes of this test.

6. Amend paragraphs 210-10-S99-1(27) through S99-1(32) with no link to transition, as follows:

#### Minority Interests

~~27. Minority interests in consolidated subsidiaries. State separately in a note the amounts represented by preferred stock and the applicable dividend requirements if the preferred stock is material in relation to the consolidated stockholders' equity.~~

#### Redeemable Preferred Stocks.

~~28~~27. Preferred stocks subject to mandatory redemption requirements or whose redemption is outside the control of the issuer.

(a) Include under this caption amounts applicable to any class of stock which has any of the following characteristics:

(1) it is redeemable at a fixed or determinable price on a fixed or determinable date or dates, whether by operation of a sinking fund or otherwise;

(2) it is redeemable at the option of the holder; or

(3) it has conditions for redemption which are not solely within the control of the issuer, such as stocks which must be redeemed out of future earnings.

Amounts attributable to preferred stock which is not redeemable or is redeemable solely at the option of the issuer shall be included under § 210.5-02-2902.28 unless it meets one or more of the above criteria.

(b) State on the face of the balance sheet the title of each issue, the carrying amount, and redemption amount. (If there is more than one issue, these amounts may be aggregated on the face of the balance sheet and details concerning each issue may be presented in the note required by paragraph (c) below.) Show also the dollar amount of any shares subscribed but unissued, and show the deduction of subscriptions receivable there-from.

If the carrying value is different from the redemption amount, describe the accounting treatment for such difference in the note required by paragraph (c) below.

Also state in this note or on the face of the balance sheet, for each issue, the number of shares authorized and the number of shares issued or outstanding, as appropriate (See § 210.4-07).

(c) State in a separate note captioned "Redeemable Preferred Stocks"

(1) a general description of each issue, including its redemption features (e. g. sinking fund, at option of holders, out of future earnings) and the rights, if any, of holders in the event of default, including the effect, if any, on junior securities in the event a required dividend, sinking fund, or other redemption payment(s) is not made;

(2) the combined aggregate amount of redemption requirements for all issues each year for the five years following the date of the latest balance sheet; and

(3) the changes in each issue for each period for which an income statement is required to be filed. (See also § 210.4-08(d).)

(d) Securities reported under this caption are not to be included under a general heading "stockholders' equity" or combined in a total with items described in captions 29, 30 or 31 which follow.

#### Non-Redeemable Preferred Stocks.

~~29~~28. Preferred stocks which are not redeemable or are redeemable solely at the option of the issuer. State on the face of the balance sheet, or if more than one issue is outstanding state in a note, the title of each issue and the dollar amount thereof. Show also the dollar amount of any shares subscribed but unissued, and show the deduction of subscriptions receivable therefrom. State on the face of the balance sheet or in a note, for each issue, the number of shares authorized and the number of shares issued or outstanding, as appropriate (see § 210.4-07). Show in a note or separate statement the changes in each class of preferred shares reported under this caption for each period for which an income statement is required to be filed. (See also § 210.4-08(d).)

#### Common Stocks.

~~30~~29. Common stocks. For each class of common shares state, on the face of the balance sheet, the number of shares issued or outstanding, as appropriate (see § 210.4-07), and the dollar amount thereof. If convertible, this fact should be indicated on the face of the balance sheet. For each class of common shares state, on the face of the balance sheet or in a note, the title of the issue, the number of shares authorized, and, if convertible, the basis of conversion (see also § 210.4-08(d)). Show also the dollar amount of any common shares subscribed but unissued, and show the deduction of subscriptions receivable therefrom. Show in a note or statement the changes in each class of common shares for each period for which an income statement is required to be filed.

#### Other Stockholders' Equity.

~~31~~30. Other stockholders' equity.

(a) Separate captions shall be shown for

(1) additional paid-in capital,

(2) other additional capital and

(3) retained earnings (i) appropriated and (ii) unappropriated. (See § 210.4-08(e).)

Additional paid-in capital and other additional capital may be combined with the stock caption to which it applies, if appropriate.

(b) For a period of at least 10 years subsequent to the effective date of a quasi-reorganization, any description of retained earnings shall indicate the point in time from which the new retained earnings dates and for a period of at least three years shall indicate, on the face of the balance sheet, the total amount of the deficit eliminated.

### Noncontrolling Interests

31. Noncontrolling interests in consolidated subsidiaries. State separately in a note the amounts represented by preferred stock and the applicable dividend requirements if the preferred stock is material in relation to the consolidated equity.

32. Total liabilities and ~~stockholders'~~ equity.

[45 FR 63671, Sept. 25, 1980, as amended at 46 FR 43412, Aug. 28, 1981; 47 FR 29837, July 9, 1982; 50 FR 25215, June 18, 1985; 50 FR 49533, Dec. 3, 1985; 59 FR 65636, Dec. 20, 1994; 74 FR 18615, Apr. 23, 2009]

~~(Secs. 7 and 19a of the Securities Act, 15 U.S.C. 77g, 77s(a), 77aa(25)(26); secs. 12, 13, 14, 15(d), and 23(a) of the Securities Exchange Act of 1934, 15 U.S.C. 78i, 78m, 78n, 78o(d), 78w(a), secs. 5(b), 10(a), 14, 20(a) of the Public Utility Holding Company Act, 15 U.S.C. 79e(a), 79n, 79t(a); secs. 8, 20, 30, 31(c), 38(a) of the Investment Company Act of 1940, 15 U.S.C. 80a-8, 80a-20, 80a-29, 80a-30(c), 80a-37(a))~~

~~[45 FR 63671, Sept. 25, 1980, as amended at 46 FR 43412, Aug. 28, 1981; 47 FR 29837, July 9, 1982; 50 FR 25215, June 18, 1985; 50 FR 49533, Dec. 3, 1985; 59 FR 65636, Dec. 20, 1994]~~

7. Amend paragraphs 225-10-S99-2(12) through S99-2(20) with no link to transition, as follows:

~~12. Minority interest in income of consolidated subsidiaries.~~

~~12. Equity in earnings of unconsolidated subsidiaries and 50 percent or less owned persons. State, parenthetically or in a note, the amount of dividends received from such persons. If justified by the circumstances, this item may be presented in a different position and a different manner (see § 210.4-01(a)).~~

~~44~~13. Income or loss from continuing operations.

~~45~~14. Discontinued operations.

~~46~~15. Income or loss before extraordinary items and cumulative effects of changes in accounting principles.

~~47~~16. Extraordinary items, less applicable tax.

~~48~~17. Cumulative effects of changes in accounting principles.

~~49~~18. Net income or loss.

19. Net income attributable to the noncontrolling interest.

20. Net income attributable to the controlling interest.

~~20~~21. Earnings per share data.

8. Amend paragraph 205-10-S99-6(c) with no link to transition, as follows:

(c) The schedules shall be examined by the independent accountant if the related financial statements are so examined.

Schedule I—Condensed financial information of registrant. The schedule prescribed by § 210.12-04 shall be filed when the **restricted net assets** (§210.4-08(e)(3)) of consolidated subsidiaries exceed 25 percent of consolidated net assets as of the end of the most recently completed fiscal year.

For purposes of the above test, restricted net assets of consolidated subsidiaries shall mean that amount of the registrant's proportionate share of net assets of consolidated subsidiaries (after intercompany eliminations) which as of the end of the most recent fiscal year may not be transferred to the parent company by subsidiaries in the form of loans, advances or cash dividends without the consent of a third party (i. e., lender, regulatory agency, foreign government, etc.).

Where restrictions on the amount of funds which may be loaned or advanced differ from the amount restricted as to transfer in the form of cash dividends, the amount least restrictive to the subsidiary shall be used. Redeemable preferred stocks (§ 210.5-~~02-282~~27)

and minority noncontrolling interests shall be deducted in computing net assets for purposes of this test.

9. Amend paragraph 944-10-S99-1 with no link to transition, as follows:

S99-1 The following is the text of Regulation S-X Rule 7-01, Application of Rules 7-01 to 7-05.

~~AUTHORITY: Secs. 6, 7, 8, 10, 12, 13, 15, 19, 23 (15 U.S.C. 77f, 77g, 77h, 77j, 77s, 78l, 78m, 78o(d), 78w, 79e, 79n, 79t, 80a-8, 80a-29, 80a-30(e), 80(a)).~~

~~SOURCE: Sections 210.7-01 through 210.7-05 appears at 46 FR 54335, Nov. 2, 1981, unless otherwise noted.~~

This article shall be applicable to financial statements filed for insurance companies.

10. Amend the authority citation in paragraph 944-210-S99-1 with no link to transition, as follows:

[46 FR 54335, Nov. 2, 1981, as amended at 50 FR 25215, June 18, 1985; 74 FR 18615, Apr. 23, 2009]

~~[46 FR 54335, Nov. 2, 1981, as amended at 50 FR 25215, June 18, 1985]~~

11. Amend the authority citation in paragraph 944-10-S99-3 with no link to transition, as follows:

[46 FR 54335, Nov. 2, 1981, as amended at 47 FR 29837, July 9, 1982; 49 FR 47598, Dec. 6, 1984; 59 FR 65637, Dec. 20, 1994; 74 FR 18615, Apr. 23, 2009]

~~-(Secs. 7 and 19a of the Securities Act, 15 U.S.C. 77g, 77s(a), 77aa(25)(26); secs. 12, 13, 14, 15(d), and 23(a) of the Securities Exchange Act of 1934, 15 U.S.C. 78l, 78m, 78n, 78o(d), 78w(a), secs. 5(b), 10(a), 14, 20(a) of the Public Utility Holding Company Act, 15 U.S.C. 79e(a), 79n, 79t(a); secs. 8, 20, 30, 31(c), 38(a) of the Investment Company Act of 1940, 15 U.S.C. 80a-8, 80a-20, 80a-29, 80a-30(c), 80a-37(a); secs. 6, 7, 8, 10, 19(a))~~

~~[46 FR 54335, Nov. 2, 1981, as amended at 47 FR 29837, July 9, 1982; 49 FR 47598, Dec. 6, 1984; 59 FR 65637, Dec. 20, 1994]~~

12. Amend the authority citation in paragraph 944-225-S99-1 with no link to transition, as follows:

[46 FR 54335, Nov. 2, 1981, as amended at 57 FR 45293, Oct. 1, 1992; 74 FR 18615, Apr. 23, 2009]

~~[46 FR 54335, Nov. 2, 1981, as amended at 57 FR 45293, Oct. 1, 1992]~~

13. Amend paragraphs 944-210-S99-1(20) through S99-1(25) with no link to transition, as follows:

#### ~~MINORITY INTERESTS~~

~~20. Minority interests in consolidated subsidiaries. The disclosure requirements of § 210.5-02.27 shall be followed.~~

#### REDEEMABLE PREFERRED STOCKS

2420. Preferred stocks subject to mandatory redemption requirements or whose redemption is outside the control of the issuer. The classification and disclosure requirements of § 210.5-02.2802.27 shall be followed.

#### NONREDEEMABLE PREFERRED STOCKS

2221. Preferred stocks which are not redeemable or are redeemable solely at the option of the issuer. The classification and disclosure requirements of § 210.5-02.2902.28 shall be followed.

#### COMMON STOCKS

2322. Common stocks. The classification and disclosure requirements of § 210.5-02.3002.29 shall be followed.

#### OTHER STOCKHOLDERS' EQUITY

2423. Other stockholders' equity.

(a) Separate captions shall be shown for

(1) additional paid-in capital,

(2) other additional capital,

(3) unrealized appreciation or depreciation of equity securities less applicable deferred income taxes,

(4) retained earnings (i) appropriated and (ii) unappropriated. (See § 210.4-08(e).) Additional paid-in capital and other additional capital may be combined with the stock caption to which they apply, if appropriate.

~~(b) The classification and disclosure requirements of § 210.5-02.31(b) and (e) shall be followed for (1) dating and effect of a quasi-reorganization and (2) summaries of each stockholder's equity account.~~

(c) State in a note the following information separately for (1) life insurance legal entities, and (2) property and liability insurance legal entities: the amount of statutory stockholders' equity as of the date of each balance sheet presented and the amount of statutory net income or loss for each period for which an income statement is presented.

#### Noncontrolling Interests

24. Noncontrolling interests in consolidated subsidiaries. The disclosure requirements of § 210.5-02.31 shall be followed.

25. Total liabilities and ~~stockholders'~~ equity.

14. Amend paragraphs 944-225-S99-1(10) through S99-1(18) with no link to transition, as follows:

~~40. Minority interest in income of consolidated subsidiaries.~~

~~44~~10. Equity in earnings of unconsolidated subsidiaries and 50% or less owned persons. State, parenthetically or in a note, the amount of dividends received from such persons. If justified by the circumstances, this item may be presented in a different position and a different manner. (See § 210.4-01(a).)

~~42~~11. Income or loss from continuing operations.

~~43~~12. Discontinued operations.

~~44~~13. Income or loss before extraordinary items and cumulative effects of changes in accounting principles.

~~45~~14. Extraordinary items, less applicable tax.

~~46~~15. Cumulative effects of changes in accounting principles.

~~47~~16. Net income or loss.

17. Net income attributable to the noncontrolling interest.

18. Net income attributable to the controlling interest.

~~48~~19. Earnings per share data.

15. Amend paragraphs 944-10-S99-3(c) with no link to transition, as follows:

Schedule II—Condensed financial information of registrant. The schedule prescribed by § 210.12-04 shall be filed when the restricted net assets (§ 210.4.08(e)(3)) of consolidated subsidiaries exceed 25 percent of consolidated net assets as of the end of the most recently completed fiscal year. For purposes of the above test, restricted net assets of consolidated subsidiaries shall mean that amount of the registrant's proportionate share of net assets of consolidated subsidiaries (after intercompany eliminations) which as of the end of the most recent fiscal year may not be transferred to the parent company by subsidiaries in the form of loans, advances or cash dividends without the consent of a third party (i. e., lender, regulatory agency, foreign government, etc.). Where restrictions on the amount of funds which may be loaned or advanced differ from the amount restricted as to transfer in the form of cash dividends, the amount least restrictive to the subsidiary shall be used. Redeemable preferred stocks (§ 210.7-03.204) and ~~minority~~ noncontrolling interests shall be deducted in computing net assets for purposes of this test.

16. Amend paragraphs 942-210-S99-1(18) through S99-1(23) with no link to transition, as follows:

~~48. Minority interest in consolidated subsidiaries. The information required by § 210.5-02.27 should be disclosed if applicable.~~

Redeemable Preferred Stocks.

~~49~~18. Preferred stocks subject to mandatory redemption requirements or whose redemption is outside the control of the issuer. See § 210.5-02.27~~8~~.

Non-redeemable Preferred Stocks.

~~2019.~~ Preferred stocks which are not redeemable or are redeemable solely at the option of the issuer. See § 210.5-02.289.

Common Stocks.

~~2420.~~ Common stocks. See § 210.5-02.2930.

Other Stockholders' Equity.

~~2221.~~ Other stockholders' equity. See § 210.5-02.304.

### Noncontrolling Interests

22. Noncontrolling interests in consolidated subsidiaries. The disclosure requirements of §210.5-02.31 shall be followed.

23. Total liabilities and stockholders' equity.

17. Amend paragraph 942-225-S99-1(14)(e) with no link to transition, as follows:

14. Other expenses. Disclose separately any of the following amounts, or any other item of other expense, which exceed one percent of the aggregate of total interest income and other income. The remaining amounts may be shown as one amount.

(a) Salaries and employee benefits.

(b) Net occupancy expense of premises.

(c) Goodwill amortization.

(d) Net cost of operation of other real estate (including provisions for real estate losses, rental income and gains and losses on sales of real estate).

~~(e) Minority interest in income of consolidated subsidiaries.~~

18. Amend paragraph 942-225-S99-1(21) and add paragraphs 942-225-S99-1(22) through S99-1(23) with no link to transition, as follows:

21. Net income attributable to the noncontrolling interest.

22. Net income attributable to the controlling interest.

2423. Earnings per share data.

19. Amend paragraph 942-235-S99-2 with no link to transition, as follows:

The information prescribed by § 210.12-04 shall be presented in a note to the financial statements when the restricted net assets (§ 210.4-08(e)(3)) of consolidated subsidiaries exceed 25 percent of consolidated net assets as of the end of the most recently completed fiscal year. The investment in and indebtedness of and to bank subsidiaries shall be stated separately in the condensed balance sheet from amounts for other subsidiaries; the amount of cash dividends paid to the registrant for each of the last three years by bank subsidiaries shall be stated separately in the condensed income statement from amounts for other subsidiaries.

For purposes of the above test, **restricted net assets of consolidated subsidiaries** shall mean that amount of the registrant's proportionate share of net assets of consolidated subsidiaries (after intercompany eliminations) which as of the end of the most recent fiscal year may not be transferred to the parent company by subsidiaries in the form of loans, advances or cash dividends without the consent of a third party (i. e., lender, regulatory agency, foreign government, etc.).

Where restrictions on the amount of funds which may be loaned or advanced differ from the amount restricted as to transfer in the form of cash dividends, the amount least restrictive to the subsidiary shall be used. Redeemable preferred stocks (§ 210.5-02-2802.27) and ~~minority~~ noncontrolling interests shall be deducted in computing net assets for purposes of this test.

20. Amend paragraphs 270-10-S99-1(b)(3) and S99-1(b)(4) with no link to transition, as follows:

(3) If, during the most recent interim period presented, the registrant or any of its consolidated subsidiaries entered into a business combination between entities under common control ~~treated for accounting purposes as a pooling of interests~~, the interim financial statements for both the current year and the preceding year shall reflect the combined results of the combined ~~pooled~~ businesses. Supplemental disclosure of the separate results of the combined entities for periods prior to the combination shall be given, with appropriate explanations.

(4) Where a material business combination ~~accounted for as a purchase~~ has occurred during the current fiscal year, pro forma disclosure shall be made of the results of operations for the current year up to the date of the most recent interim balance sheet provided (and for the corresponding period in the preceding year) as though the companies had combined at the beginning of the period being reported on. This pro forma information ~~shall, should~~ as at a minimum show revenue, income before extraordinary items and the cumulative effect of accounting changes, including such income on a per share basis, ~~and~~ net income attributable to the registrant, and net income per share.

21. Amend paragraph 205-10-S00-1 as follows:

**205-10-S00-1** ~~No updates have been made to this Subtopic.~~ The following table identifies the changes made to this Subtopic.

Paragraph Number	Action	Accounting Standards Update	Date
205-10-S99-6	Amended	2010-21	08/02/2010

22. Add paragraph 210-10-S00-1 as follows:

**210-10-S00-1** The following table identifies the changes made to this Subtopic.

Paragraph Number	Action	Accounting Standards Update	Date
210-10-S99-1	Amended	2010-21	08/02/2010

23. Amend paragraph 225-10-S00-1, by adding the following items to the table, as follows:

Paragraph Number	Action	Accounting Standards Update	Date
225-10-S99-2	Amended	2010-21	08/02/2010

24. Amend paragraph 235-10-S00-1, by adding the following items to the table, as follows:

<b>Paragraph Number</b>	<b>Action</b>	<b>Accounting Standards Update</b>	<b>Date</b>
235-10-S99-1	Amended	2010-21	08/02/2010

25. Add paragraph 270-10-S00-1 as follows:

**270-10-S00-1** The following table identifies the changes made to this Subtopic.

<b>Paragraph Number</b>	<b>Action</b>	<b>Accounting Standards Update</b>	<b>Date</b>
270-10-S99-1	Amended	2010-21	08/02/2010

26. Add paragraph 470-10-S00-1 as follows:

**470-10-S00-1** The following table identifies the changes made to this Subtopic.

<b>Paragraph Number</b>	<b>Action</b>	<b>Accounting Standards Update</b>	<b>Date</b>
470-10-S99-1	Amended	2010-21	08/02/2010

27. Amend paragraph 505-10-S00-1 as follows:

**505-10-S00-1** ~~No updates have been made to this Subtopic.~~ The following table identifies the changes made to this Subtopic.

<b>Paragraph Number</b>	<b>Action</b>	<b>Accounting Standards Update</b>	<b>Date</b>
505-10-S99-1	Amended	2010-21	08/02/2010

28. Amend paragraph 810-10-S00-1, by adding the following items to the table, as follows:

<b>Paragraph Number</b>	<b>Action</b>	<b>Accounting Standards Update</b>	<b>Date</b>
810-10-S99-2	Amended	2010-21	08/02/2010

29. Amend paragraph 942-210-S00-1, by adding the following items to the table, as follows:

<b>Paragraph Number</b>	<b>Action</b>	<b>Accounting Standards Update</b>	<b>Date</b>
942-210-S99-1	Amended	2010-21	08/02/2010

30. Add paragraph 942-225-S00-1 as follows:

**942-225-S00-1** The following table identifies the changes made to this Subtopic.

<b>Paragraph Number</b>	<b>Action</b>	<b>Accounting Standards Update</b>	<b>Date</b>
942-225-S99-1	Amended	2010-21	08/02/2010

31. Add paragraph 942-235-S00-1 as follows:

**942-235-S00-1** The following table identifies the changes made to this Subtopic.

<b>Paragraph Number</b>	<b>Action</b>	<b>Accounting Standards Update</b>	<b>Date</b>
942-235-S99-2	Amended	2010-21	08/02/2010

32. Add paragraph 944-10-S00-1 as follows:

**944-10-S00-1** The following table identifies the changes made to this Subtopic.

<b>Paragraph Number</b>	<b>Action</b>	<b>Accounting Standards Update</b>	<b>Date</b>
944-10-S99-1	Amended	2010-21	08/02/2010
944-10-S99-3	Amended	2010-21	08/02/2010

33. Add paragraph 944-210-S00-1 as follows:

**944-210-S00-1** The following table identifies the changes made to this Subtopic.

<b>Paragraph Number</b>	<b>Action</b>	<b>Accounting Standards Update</b>	<b>Date</b>
944-210-S99-1	Amended	2010-21	08/02/2010

34. Add paragraph 944-225-S00-1 as follows:

**944-225-S00-1** The following table identifies the changes made to this Subtopic.

<b>Paragraph Number</b>	<b>Action</b>	<b>Accounting Standards Update</b>	<b>Date</b>
944-225-S99-1	Amended	2010-21	08/02/2010

## Amendments to the XBRL Taxonomy

The following elements are proposed additions or modifications to the XBRL taxonomy as a result of the amendments in this Update. (Elements that currently exist in the 2009 taxonomy are marked with an asterisk\* and have been **bolded**. If an existing element was modified, it has been marked to reflect any changes.)

<b>Standard Label<sup>†</sup></b>	<b>Definition</b>	<b>Codification Reference</b>
<b>Noncontrolling Interest [Table]*</b> <i>MinorityInterestTable</i>	Schedule of noncontrolling interest disclosure which includes the name of the subsidiary, the ownership percentage held by the parent, the ownership percentage held by the noncontrolling owners, the amount of the noncontrolling interest, the location of this amount on the balance sheet (when not reported separately), an explanation of the increase or decrease in the amount of the noncontrolling interest, the noncontrolling interest share of the net income (loss) of the subsidiary, the location of this amount on the income statement (when not reported separately), the nature of the noncontrolling interest such as background information and terms, the amount of the noncontrolling interest represented by preferred stock, a description of the preferred stock, and the dividend requirements of the preferred stock.	210-10-S99-1 (SX 210.5-02.27) 225-10-S99-2 (SX 210.5-03.129) 810-10-45-16 810-10-50-1A
<b>Noncontrolling Interests Disclosure [Text Block]*</b> <i>MinorityInterestDisclosureTextBlock</i>	Description of noncontrolling interest in consolidated subsidiaries which could include the name of the subsidiary, the ownership percentage held by the parent, the ownership percentage held by the noncontrolling owners, the amount of the	210-10-S99-1 (SX 210.5-02.2731) 810-10-50-1A

<sup>†</sup>The Standard Label and the Element Name are the same (except that the Element Name does not include spaces). If they are different, the Element Name is shown in *italics* after the Standard Label.

Standard Label <sup>†</sup>	Definition	Codification Reference
	noncontrolling interest, the location of this amount on the balance sheet (when not reported separately), an explanation of the increase or decrease in the amount of the noncontrolling interest, the noncontrolling interest share of the net income (loss) of the subsidiary, the location of this amount on the income statement (when not reported separately), the nature of the noncontrolling interest such as background information and terms, the amount of the noncontrolling interest represented by preferred stock, a description of the preferred stock, and the dividend requirements of the preferred stock.	
<b>Noncontrolling Interests, Amount Represented by Preferred Stock*</b> <i>MinorityInterestAmountRepresentedByPreferredStock</i>	The amount of noncontrolling interest in subsidiary represented by preferred securities issued by the subsidiary.	210-10-S99-1(SX 210.5-02.2731)
<b>Noncontrolling Interests, Dividend Requirements of Preferred Stock*</b> <i>MinorityInterestDividendRequirementsOfPreferredStock</i>	Description of the rate or terms of the dividend requirements of preferred securities issued by the subsidiary and held by noncontrolling interest owners.	210-10-S99-1(SX 210.5-02.2731)
<b>Noncontrolling Interest, Preferred Stock Amount*</b> <i>MinorityInterestPreferredStockAmount</i>	State separately the amounts represented by preferred stock if the preferred stock is material in relation to the consolidated stockholders' equity	210-10-S99-1(SX 210.5-02.2731)
<b>Preferred Stock, Redemption Amount*</b>	The redemption (or callable) amount of currently redeemable preferred stock. Includes amounts representing dividends not currently declared or paid but which will be payable under the redemption features or for which	210-10-S99-1 (210.5-02.2827(b)) 505-10-50-11

Standard Label <sup>†</sup>	Definition	Codification Reference
	ultimate payment is solely within the control of the issuer.	
<b>Temporary Equity, Carrying Amount*</b>	The carrying value (book value) of an entity's issued and outstanding stock which is not included within permanent equity in Stockholders Equity. Temporary equity is a security with redemption features that are outside the control of the issuer, is not classified as an asset or liability in conformity with GAAP, and is not mandatorily redeemable. Includes any type of security that is redeemable at a fixed or determinable price or on a fixed or determinable date or dates, is redeemable at the option of the holder, or has conditions for redemption which are not solely within the control of the issuer. If convertible, the issuer does not control the actions or events necessary to issue the maximum number of shares that could be required to be delivered under the conversion option if the holder exercises the option to convert the stock to another class of equity. If the security is a warrant or a rights issue, the warrant or rights issue is considered to be temporary equity if the issuer cannot demonstrate that it would be able to deliver upon the exercise of the option by the holder in all cases. Includes stock with a put option held by an ESOP and stock redeemable by a holder only in the event of a change in control of the issuer.	210-10-S99-1 (210.5-02.2827(b)) <del>480-10-S99-3A</del>
<b>Temporary Equity, Redemption Value*</b>	The aggregate amount to be paid by the entity upon redemption of the security that is classified as temporary equity. Temporary equity is a security with redemption features that are outside the control of the	210-10-S99-1 (210.5-02.2827(b))

Standard Label <sup>†</sup>	Definition	Codification Reference
	<p>issuer, is not classified as an asset or liability in conformity with GAAP, and is not mandatorily redeemable. Includes any type of security that is redeemable at a fixed or determinable price or on a fixed or determinable date or dates, is redeemable at the option of the holder, or has conditions for redemption which are not solely within the control of the issuer. If convertible, the issuer does not control the actions or events necessary to issue the maximum number of shares that could be required to be delivered under the conversion option if the holder exercises the option to convert the stock to another class of equity. If the security is a warrant or a rights issue, the warrant or rights issue is considered to be temporary equity if the issuer cannot demonstrate that it would be able to deliver upon the exercise of the option by the holder in all cases. Includes stock with put option held by ESOP and stock redeemable by holder only in the event of a change in control of the issuer.</p>	
<b>Temporary Equity, Share Subscriptions*</b>	<p>The number of securities classified as temporary equity that have been allocated to investors to buy. Temporary equity is a security with redemption features that are outside the control of the issuer, is not classified as an asset or liability in conformity with GAAP, and is not mandatorily redeemable. Includes any type of security that is redeemable at a fixed or determinable price or on a fixed or determinable date or dates, is redeemable at the option of the holder, or has conditions for redemption which are not solely within the control of the issuer. If</p>	<p>210-10-S99-1 (210.5-02.2827(b))</p>

Standard Label <sup>†</sup>	Definition	Codification Reference
	<p>convertible, the issuer does not control the actions or events necessary to issue the maximum number of shares that could be required to be delivered under the conversion option if the holder exercises the option to convert the stock to another class of equity. If the security is a warrant or a rights issue, the warrant or rights issue is considered to be temporary equity if the issuer cannot demonstrate that it would be able to deliver upon the exercise of the option by the holder in all cases. Includes stock with put option held by ESOP and stock redeemable by holder only in the event of a change in control of the issuer.</p>	
<p><b>Temporary Equity, Shares Authorized*</b></p>	<p>The maximum number of securities classified as temporary equity that are permitted to be issued by an entity's charter and bylaws. Temporary equity is a security with redemption features that are outside the control of the issuer, is not classified as an asset or liability in conformity with GAAP, and is not mandatorily redeemable. Includes any type of security that is redeemable at a fixed or determinable price or on a fixed or determinable date or dates, is redeemable at the option of the holder, or has conditions for redemption which are not solely within the control of the issuer. If convertible, the issuer does not control the actions or events necessary to issue the maximum number of shares that could be required to be delivered under the conversion option if the holder exercises the option to convert the stock to another class of equity. If the security is a warrant or a rights issue, the warrant or rights issue is</p>	<p>210-10-S99-1 (210.5-02.2827(b))</p>

Standard Label <sup>†</sup>	Definition	Codification Reference
	<p>considered to be temporary equity if the issuer cannot demonstrate that it would be able to deliver upon the exercise of the option by the holder in all cases. Includes stock with put option held by ESOP and stock redeemable by holder only in the event of a change in control of the issuer.</p>	
<p><b>Temporary Equity, Shares Issued*</b></p>	<p>The number of securities classified as temporary equity that have been sold (or granted) to the entity's shareholders. Securities issued include securities outstanding and securities held in treasury. Temporary equity is a security with redemption features that are outside the control of the issuer, is not classified as an asset or liability in conformity with GAAP, and is not mandatorily redeemable. Includes any type of security that is redeemable at a fixed or determinable price or on a fixed or determinable date or dates, is redeemable at the option of the holder, or has conditions for redemption which are not solely within the control of the issuer. If convertible, the issuer does not control the actions or events necessary to issue the maximum number of shares that could be required to be delivered under the conversion option if the holder exercises the option to convert the stock to another class of equity. If the security is a warrant or a rights issue, the warrant or rights issue is considered to be temporary equity if the issuer cannot demonstrate that it would be able to deliver upon the exercise of the option by the holder in all cases. Includes stock with put option held by ESOP and stock redeemable by holder only in the</p>	<p>210-10-S99-1 (210.5-02.2827(b))</p>

Standard Label <sup>†</sup>	Definition	Codification Reference
	event of a change in control of the issuer.	
<b>Temporary Equity, Shares Outstanding*</b>	The number of securities classified as temporary equity that have been issued and are held by the entity's shareholders. Securities outstanding equals securities issued minus securities held in treasury. Temporary equity is a security with redemption features that are outside the control of the issuer, is not classified as an asset or liability in conformity with GAAP, and is not mandatorily redeemable. Includes any type of security that is redeemable at a fixed or determinable price or on a fixed or determinable date or dates, is redeemable at the option of the holder, or has conditions for redemption which are not solely within the control of the issuer. If convertible, the issuer does not control the actions or events necessary to issue the maximum number of shares that could be required to be delivered under the conversion option if the holder exercises the option to convert the stock to another class of equity. If the security is a warrant or a rights issue, the warrant or rights issue is considered to be temporary equity if the issuer cannot demonstrate that it would be able to deliver upon the exercise of the option by the holder in all cases. Includes stock with put option held by ESOP and stock redeemable by holder only in the event of a change in control of the issuer.	210-10-S99-1 (210.5-02.2827(b))
<b>Temporary Equity, Shares Subscribed but Unissued*</b>	Amount of a new issue of securities classified as temporary equity that are allocated to investors for them to buy. When securities are sold on a	210-10-S99-1 (210.5-02.2827(b))

Standard Label <sup>†</sup>	Definition	Codification Reference
	<p>subscription basis, the issuer does not initially receive the total proceeds. In general, the issuer does not issue the securities to the investor until it receives the entire proceeds.</p> <p>Temporary equity is a security with redemption features that are outside the control of the issuer, is not classified as an asset or liability in conformity with GAAP, and is not mandatorily redeemable. Includes any type of security that is redeemable at a fixed or determinable price or on a fixed or determinable date or dates, is redeemable at the option of the holder, or has conditions for redemption which are not solely within the control of the issuer. If convertible, the issuer does not control the actions or events necessary to issue the maximum number of shares that could be required to be delivered under the conversion option if the holder exercises the option to convert the stock to another class of equity. If the security is a warrant or a rights issue, the warrant or rights issue is considered to be temporary equity if the issuer cannot demonstrate that it would be able to deliver upon the exercise of the option by the holder in all cases. Includes stock with put option held by ESOP and stock redeemable by holder only in the event of a change in control of the issuer.</p>	
<b>Temporary Equity, Shares Subscribed but Unissued, Subscriptions Receivables*</b>	<p>Aggregate monetary value of a new issue of securities which have been allocated to investors to buy. When security is sold on a subscription basis, the issuer does not initially receive the total proceeds. In general, the issuer does not issue the security to the investor until it receives the</p>	<p>210-10-S99-1 (210.5-02.2827(b))</p>

Standard Label <sup>†</sup>	Definition	Codification Reference
	<p>entire proceeds. Temporary equity is a security with redemption features that are outside the control of the issuer, is not classified as an asset or liability in conformity with GAAP, and is not mandatorily redeemable. Includes any type of security that is redeemable at a fixed or determinable price or on a fixed or determinable date or dates, is redeemable at the option of the holder, or has conditions for redemption which are not solely within the control of the issuer. If convertible, the issuer does not control the actions or events necessary to issue the maximum number of shares that could be required to be delivered under the conversion option if the holder exercises the option to convert the stock to another class of equity. If the security is a warrant or a rights issue, the warrant or rights issue is considered to be temporary equity if the issuer cannot demonstrate that it would be able to deliver upon the exercise of the option by the holder in all cases. Includes stock with put option held by ESOP and stock redeemable by holder only in the event of a change in control of the issuer.</p>	
<b>Stockholders' Equity Note, Redeemable Preferred Stock, Issue, Policy*</b>	<p>Accounting treatment for the difference, if there is any, between the carrying value and redemption amount. For example, describe whether the issuer accretes changes in the redemption value.</p>	<p>210-10-S99-1 (SX 210.5-02.2827 (b),(c)) 235-10-50-3 480-10-S99-3A</p>
<b>Auction Market Preferred Securities Disclosure*</b>	<p>This element may be used for the entire auction market preferred securities disclosure as a single block of text. Disclosure would include: the pertinent rights and privileges of the</p>	<p>210-10-S99-1 (SX 210.5-02.2928) 505-10-50-3 505-10-50-4</p>

Standard Label <sup>†</sup>	Definition	Codification Reference
	<p>various securities outstanding such as dividend and liquidation preference, participating rights, pertinent dates and voting rights. Auction Market Preferred Stock (AMPS, a/k/a DARTS - Dutch Auction Rate Transferable Securities) is a form of equity security that has priority over common stock in, among other things, the payment of dividends. The securities are characterized by frequent rate setting intervals which lower their interest rate risk, preservation of principal as the securities are sold at par (current interest rates, market conditions, credit worthiness/quality, etc.) are taken into account when interest rates are re-priced. If redeemable, the auction market preferred securities are redeemable solely at the option of the issuer.</p>	<p>505-10-50-5 505-10-50-11</p>
<p><b>Auction Market Preferred Securities, Shares Outstanding*</b></p>	<p>These are the number of AMPS shares outstanding at the balance sheet date.</p>	<p>210-10-S99-1 (SX 210.5-02.2928) 505-10-50-3</p>
<p><b>Auction Market Preferred Securities, Shares, Issued*</b></p>	<p>These are the number of AMPS shares issued during the period.</p>	<p>210-10-S99-1 (SX 210.5-02.2928) 505-10-50-3</p>
<p><b>Auction Market Preferred Securities, Shares, Redeemed*</b></p>	<p>These are the number of AMPS shares redeemed during the period.</p>	<p>210-10-S99-1 (SX 210.5-02.2928) 505-10-50-3 505-10-50-11</p>
<p><b>Auction Market Preferred Securities, Stock Series [Axis]*</b></p>	<p>The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.</p>	<p>210-10-S99-1 (SX 210.5-02.2928) 505-10-50-3 505-10-50-4 505-10-50-5 505-10-50-11</p>

Standard Label <sup>†</sup>	Definition	Codification Reference
<b>Auction Market Preferred Securities, Stock Series [Table]*</b>	Auction Market Preferred Securities are issued in differing series. These series could include differing par values or differing rate setting intervals whether by day of the week or frequency of interval (typically ranging from 7-49 days, and differing quantities of shares authorized and outstanding.	210-10-S99-1 (SX 210.5-02.2928) 505-10-50-3 505-10-50-4 505-10-50-5 505-10-50-11
<b>Auction Market Preferred Securities, Stock Series, Redemption Requirements*</b>	Redemption requirements lay out all of the specifics for redeeming the stock issue. They can be identified separately or be grouped. This would also include the date or dates the securities can be redeemed. Disclose redemption requirements in each of the five years following the date of the latest statement of financial position presented. Redeemable solely at the option of the issuer.	210-10-S99-1 (SX 210.5-02.2928) 505-10-50-11
<b>Auction Market Preferred Securities, Stock Series, Shares Authorized*</b>	Shares authorized could be a specific number or an unlimited number.	210-10-S99-1 (SX 210.5-02.2928) 505-10-50-3
<b>Auction Market Preferred Securities, Stock Series, Title [Domain]*</b>	Names are typically labeled by day of the week, duration between <del>intervals</del> intervals, or combination of both.	210-10-S99-1 (SX 210.5-02.2928) 505-10-50-3 505-10-50-4 505-10-50-5 505-10-50-11
<b>Auction Market Preferred Securities, Stock Series, Value*</b>	Aggregate value is the computation of shares multiplied by par value.	210-10-S99-1 (SX 210.5-02.2928)
<b>Auction Market Preferred Securities, Stock, Shares Outstanding, Period Increase</b>	Net change in the number of Auction Market Preferred Securities during the period being reported.	210-10-S99-1 (SX 210.5-02.2928) 505-10-S99-1 (SX 210.3-04)

Standard Label <sup>†</sup> (Decrease)*	Definition	Codification Reference
<b>Convertible Preferred Stock, Nonredeemable or Redeemable, Issuer Option, Value*</b>	Value of outstanding nonredeemable convertible preferred stock or outstanding convertible preferred stock that is redeemable solely at the option of the issuer. Value may be calculated differently depending on whether the stock is issued at par value, no par, or stated value.	210-10-S99-1 (SX 210.5-02.2928) 505-10-50-3
<b>Convertible Preferred Stock, Shares Reserved for Future Issuance*</b>	Aggregate number of nonredeemable convertible preferred shares reserved for future issuance.	210-10-S99-1 (SX 210.5-02.2928)
<b>Preferred Stock, Capital Shares Reserved for Future Issuance*</b>	Aggregate number of nonredeemable preferred shares reserved for future issuance.	210-10-S99-1 (SX 210.5-02.2928)
<b>Preferred Stock, Conversion Basis*</b>	Describe the conversion features of preferred stock if preferred stock is convertible. That is, shares of preferred stock into which another convertible security was converted, or shares of preferred stock into which another class of preferred stock was converted.	210-10-S99-1 (SX 210.5-02.2928) 505-10-50-3
<b>Preferred Stock, No Par Value*</b>	Issuance value per share of no-par value, nonredeemable preferred stock (or preferred stock redeemable solely at the option of the issuer); generally not indicative of the fair market value per share.	210-10-S99-1 (SX 210.5-02.2928)
<b>Preferred Stock, Par or Stated Value Per Share*</b>	Face amount or stated value per share of nonredeemable preferred stock (or preferred stock redeemable solely at the option of the issuer); generally not indicative of the fair market value per share.	210-10-S99-1 (SX 210.5-02.2928)
<b>Preferred Stock, Shares</b>	The maximum number of nonredeemable preferred shares (or	210-10-S99-1 (SX 210.5-

Standard Label†	Definition	Codification Reference
<b>Authorized*</b>	preferred stock redeemable solely at the option of the issuer) permitted to be issued by an entity's charter and bylaws.	02.2928)
<b>Preferred Stock, Shares Issued*</b>	Total number of nonredeemable preferred shares (or preferred stock redeemable solely at the option of the issuer) issued to shareholders (includes related preferred shares that were issued, <del>repurchased</del> repurchased, and remain in the treasury). May be all or portion of the number of preferred shares authorized. Excludes preferred shares that are classified as debt.	210-10-S99-1 (SX 210.5-02.2928)
<b>Preferred Stock, Shares Outstanding*</b>	Aggregate share number for all nonredeemable preferred stock (or preferred stock redeemable solely at the option of the issuer) held by stockholders. Does not include preferred shares that have been repurchased.	210-10-S99-1 (SX 210.5-02.2928)
<b>Preferred Stock, Shares Subscribed but Unissued*</b>	The number of nonredeemable preferred stock (or preferred stock redeemable solely at the option of the issuer) allocated to investors to buy shares of a new issue of preferred stock before they are offered to the public. When stock is sold on a subscription basis, the issuer does not initially receive the total proceeds. In general, the issuer does not issue the shares to the investor until it receives the entire proceeds.	210-10-S99-1 (SX 210.5-02.2928)
<b>Preferred Stock, Shares Subscribed but Unissued, Subscriptions Receivable*</b>	Dollar amount of subscriptions to be received from investors who have been allocated nonredeemable preferred stock (or preferred stock redeemable solely at the option of the issuer) to buy. When stock is sold on a subscription basis, the issuer does not initially receive the total proceeds. In general, the issuer does not issue	210-10-S99-1 (SX 210.5-02.2928) 505-10-45-2

Standard Label <sup>†</sup>	Definition	Codification Reference
	the shares to the investor until it receives the entire proceeds.	
<b>Preferred Stock, Shares Subscriptions*</b>	Dollar amount of nonredeemable preferred stock (or preferred stock redeemable solely at the option of the issuer) allocated to investors to buy shares of a new issue of preferred stock. When stock is sold on a subscription basis, the issuer does not initially receive the total proceeds. In general, the issuer does not issue the shares to the investor until it receives the entire proceeds.	210-10-S99-1 (SX 210.5-02.2928)
<b>Preferred Stock, Value, Issued*</b>	Dollar value of issued nonredeemable preferred stock (or preferred stock redeemable solely at the option of the issuer) whether issued at par value, no par, or stated value. This item includes treasury stock repurchased by the entity. Note: elements for number of nonredeemable preferred shares, par value, and other disclosure concepts are in another section within stockholders' equity.	210-10-S99-1 (SX 210.5-02.2928) 505-10-S99-1 (SX 210.3-.04)
<b>Preferred Stock, Value, Outstanding*</b>	Value of all nonredeemable preferred stock (or preferred stock redeemable solely at the option of the issuer) held by shareholders, which is net of related treasury stock. May be all or a portion of the number of preferred shares authorized. These shares represent the ownership interest of the preferred shareholders.	210-10-S99-1 (SX 210.5-02.2928)
<b>Schedule of Auction Market Preferred Securities by Stock Series [Text Block]*</b>	This element may be used to capture the complete disclosure pertaining to auction market preferred securities, including liquidation preference, liquidation value, par value, rate setting interval, redemption requirements, dividend distributions, roll forward of shares outstanding, shares authorized, aggregate value of auction market preferred securities,	210-10-S99-1 (SX 210.5-02.2928) 505-10-50-3 505-10-50-4 505-10-50-5 505-10-50-11

Standard Label <sup>†</sup>	Definition	Codification Reference
	variable interest rate <del>earned</del> <u>earned</u> , and other information necessary to a fair presentation. If redeemable, the auction market preferred securities are redeemable solely at the option of the issuer.	
<b>Schedule of Stock by Class [Table]*</b>	Table of stock by class which includes common, <del>convertible</del> <u>convertible</u> , and preferred stocks which are not redeemable or redeemable solely at the option of the issuer. Includes preferred stock with redemption features that are solely within the control of the issuer and mandatorily redeemable stock if redemption is required to occur only upon liquidation or termination of the reporting entity.	210-10-S99-1 (SX 210.5-02.2928, <del>3029</del> ) 235-10-S99-1 (SX 210.4-.08 (d)(e)) 480-10-S99-1 (CFRR 211.02) 505-10-45-2 505-10-50-3 505-10-50-4 505-10-50-5 505-10-50-6 505-10-50-7 505-10-50-8 505-10-50-10 505-10-S99-1 (SX 210.3-04)
<b>Schedule of Stock by Class [Text Block]*</b>	This element is used to capture the complete disclosure pertaining to an entity's stock, including par or stated value per share, number and dollar amount of share subscriptions, shares authorized, shares issued, shares outstanding, number and dollar amount of shares held in an employee trust, dividend per share, total dividends, share conversion features, par value plus additional paid in capital, the value of treasury stock and other information necessary to a fair presentation. Stock by Class includes common, <del>convertible</del> <u>convertible</u> , and preferred stocks which are not redeemable or redeemable solely at the option of the	210-10-S99-1 (SX 210.5-02.2928, <del>3029</del> ) 235-10-S99-1 (SX 210.4-.08 (d)(e)) 480-10-S99-1 (CFRR 211.02) 505-10-45-2 505-10-50-3 505-10-50-4 505-10-50-5 505-10-50-6 505-10-50-7 505-10-50-8 505-10-50-10

Standard Label <sup>†</sup>	Definition	Codification Reference
	<p>issuer. Includes preferred stock with redemption features that are solely within the control of the issuer and mandatorily redeemable stock if redemption is required to occur only upon liquidation or termination of the reporting entity. If more than one issue is outstanding, state the title of each issue and the corresponding dollar amount; dollar amount of any shares subscribed but unissued and the deduction of subscriptions receivable there from; number of shares authorized, <del>issued</del>, and outstanding.</p>	<p>505-10-S99-1 (SX 210.3-04)</p>
<p><b>Stock Issued During Period, Shares, Acquisitions*</b></p>	<p>Number of shares of stock issued during the period pursuant to acquisitions.</p>	<p>210-10-S99-1 (SX 210.5-02.2928, 3029) 505-10-S99-1 (SX 210.3-04)</p>
<p><b>Stock Issued During Period, Shares, Conversion of Convertible Securities*</b></p>	<p>Number of shares issued during the period as a result of the conversion of convertible securities.</p>	<p>210-10-S99-1 (SX 210.5-02.2928, 3029) 505-10-50-2 <del>505-10-50-3</del> 505-10-S99-1 (SX 210.3-04)</p>
<p><b>Stock Issued During Period, Shares, Conversion of Units*</b></p>	<p>The number of shares issued during the period upon the conversion of units. An example of a convertible unit is an umbrella partnership real investment trust unit (UPREIT unit).</p>	<p>210-10-S99-1 (SX 210.5-02.2928, 3029) 505-10-50-2 505-10-50-3 505-10-S99-1 (SX 210.3-04)</p>
<p><b>Stock Issued During Period, Shares, Stock Dividend*</b></p>	<p>Number of shares issued during the period as a stock dividend.</p>	<p>210-10-S99-1 (SX 210.5-02.2928, 3029) 505-10-50-2 505-10-S99-1</p>

Standard Label†	Definition	Codification Reference
		(SX 210.3-04)
<b>Stock Issued During Period, Shares, Stock Options Exercised*</b>	Number of shares issued during the period as a result of the exercise of stock options.	210-10-S99-1 (SX 210.5-02.2928, <del>3029</del> ) 505-10-50-2 505-10-S99-1 (SX 210.3-04)
<b>Stockholders' Equity Note, Subscriptions Receivable*</b>	Note received instead of cash as contribution to equity. The transaction may be a sale of capital stock or a contribution to <del>paid-in capital</del> <u>paid-in capital</u> . Report the note receivable as a reduction of stockholders' equity.	210-10-S99-1 (SX 210.5-02.2928, <del>3029</del> ) 505-10-45-2
<b>Treasury Stock, Shares*</b>	Number of common and preferred shares that were previously issued and that were repurchased by the issuing entity and held in treasury on the financial statement date. This stock has no voting rights and receives no dividends.	210-10-S99-1 (SX 210.5-02.2928, <del>3029</del> )
<b>Statement, Equity Components [Axis]*</b>	Components of equity are the parts of the total <del>Equity</del> <u>equity</u> balance including that which is allocated to common, preferred, treasury stock, retained earnings, etc.	210-10-S99-1 (SX 210.5-02.2928, <del>3430</del> ) 505-10-50-2
<b>Stock Issued During Period, Value, Acquisitions*</b>	Value of stock issued pursuant to acquisitions during the period.	210-10-S99-1 (SX 210.5-02.2928, <del>3430</del> ) 505-10-S99-1 (SX 210.3-04)
<b>Stock Issued During Period, Value, Conversion of Convertible Securities*</b>	Value of stock issued during the period upon the conversion of convertible securities.	210-10-S99-1 (SX 210.5-02.2928, <del>3430</del> ) 505-10-50-2 505-10-S99-1 (SX 210.3-04)

Standard Label <sup>†</sup>	Definition	Codification Reference
<b>Stock Issued During Period, Value, Conversion of Units*</b>	Value of stock issued during the period upon the conversion of units. An example of a convertible unit is an umbrella partnership real investment trust unit (UPREIT unit).	210-10-S99-1 (SX 210.5-02.2928, 3430) 505-10-50-2 505-10-S99-1 (SX 210.3-04)
<b>Stock Issued During Period, Value, Stock Dividend*</b>	Value of stock issued to shareholders as a dividend during the period.	210-10-S99-1 (SX 210.5-02.2928, 3430) 505-10-50-2 505-10-S99-1 (SX 210.3-04)
<b>Stock Issued During Period, Value, Stock Options Exercised*</b>	Value stock issued during the period as a result of the exercise of stock options.	210-10-S99-1 (SX 210.5-02.2928, 3430) 505-10-50-2 505-10-S99-1 (SX 210.3-04)
<b>Stockholder's Equity Attributable to Parent*</b>	Total of all <del>Stockholders'</del> <u>stockholders' equity</u> (deficit) items, net of receivables from officers, <del>directors</del> <u>directors</u> , owners, and affiliates of the entity which are attributable to the parent. The amount of the economic entity's stockholders' equity attributable to the parent excludes the amount of stockholders' equity which is allocable to that ownership interest in subsidiary equity which is not attributable to the parent (noncontrolling interest, minority interest). This excludes temporary equity and is sometimes called permanent equity.	210-10-S99-1 (SX 210.5-02.2928, 3430) 310-10-S99-1 (SAB Topic 4.E)
<b>Stockholders' Equity Attributable to Noncontrolling Interest*</b> <i>Minority Interest</i>	Total of all <del>Stockholders'</del> <u>Equity stockholders' equity</u> (deficit) items, net of receivables from officers, <del>directors</del> <u>directors</u> , owners, and affiliates of the entity which is directly	210-10-S99-1 (SX 210.5-02.2731)

Standard Label <sup>†</sup>	Definition	Codification Reference
	or indirectly attributable to that ownership interest in subsidiary equity which is not attributable to the parent (noncontrolling interest, minority interest).	
<b>Stockholders' Equity Note Disclosure [Text Block]*</b>	Disclosures related to accounts comprising shareholders' equity, including other comprehensive income. Includes: (1) balances of common stock, preferred stock, additional paid-in capital, other capital and retained earnings; (2) accumulated balance for each classification of other comprehensive income and total amount of comprehensive income; (3) amount and nature of changes in separate accounts, including the number of shares authorized and outstanding, number of shares issued upon exercise and conversion, and for other comprehensive income, the adjustments for reclassifications to net income; (4) rights and privileges of each class of stock authorized; (5) basis of treasury stock, if other than cost, and amounts paid and accounting treatment for treasury stock purchased significantly in excess of market; (6) dividends paid or payable per share and in the aggregate for each class of stock for each period presented; (7) dividend restrictions and accumulated preferred dividends in arrears (in aggregate and per share amount); (8) retained earnings appropriations or restrictions, such as dividend restrictions; (9) impact of change in accounting principle, initial adoption of new accounting principle and correction of an error in previously issued financial statements; (10) shares held in trust for Employee Stock Ownership Plan (ESOP); (11)	210-10-S99-1 (SX 210.5-02.2928, 3430) 235-10-S99-1 (SX 210.4-08 (d),(e)) 260-10-20-Glossary>Preferred Stock 310-10-S99-1 (SAB Topic 4.E) 505-10-20>Preferred Stock 505-10-50-2 505-10-50-3 505-10-50-4 505-10-50-5 505-10-50-6 505-10-50-11 505-10-S99-1 (SX 210.3-04) 505-10-S99-4 (SAB Topic 4C) 505-30-50-2

Standard Label <sup>†</sup>	Definition	Codification Reference
	<p>deferred compensation related to issuance of capital stock; (12) note received for issuance of stock; (13) unamortized discount on shares; (14) description, <del>term</del><u>terms</u>, and number of warrants or rights outstanding; (15) shares under subscription and subscription <del>receivables</del><u>receivables</u>, effective date of new retained earnings after quasi-reorganization and deficit eliminated by quasi-reorganization and, for a period of at least ten years after the effective date, the point in time from which the new retained dates; and (16) retroactive effective of subsequent change in capital structure.</p>	
<p><b>Preferred Stock, Including Additional Paid in Capital*</b></p>	<p>Aggregate par value plus amounts in excess of par or issuance value (in cases of no-par value stock) for nonredeemable preferred stock (or preferred stock redeemable solely at the option of the issuer) issued and outstanding. Aggregate for preferred stock issued and outstanding.</p>	<p>210-10-S99-1 (SX 210.5-02.<del>29</del><u>28</u>, <del>34</del><u>30</u> (a))</p>
<p><b>Preferred Stock, Including Additional Paid in Capital, Net of Discount*</b></p>	<p>Aggregate par value plus amounts in excess of par or issuance value (in cases of no-par value stock) for nonredeemable preferred stock (or preferred stock redeemable solely at the option of the issuer) issued and outstanding, net of discount on shares. Aggregate for preferred stock issued and outstanding.</p>	<p>210-10-S99-1 (SX 210.5-02.<del>29</del><u>28</u>, <del>34</del><u>30</u> (a)) 505-10-S99-2 (SX 210.4-07)</p>
<p><b>Common Stock Held by Subsidiary*</b></p>	<p>Value of entity shares held by subsidiary, which are purchased for the purpose of granting the shares to senior employees as part of an employee stock option plan approved by the Entity's Board of Directors. Presented as a reduction of shareholders' equity at their cost to the subsidiary.</p>	<p>210-10-S99-1 (SX 210.5-02.<del>30</del><u>29</u>)</p>

<b>Standard Label<sup>†</sup></b>	<b>Definition</b>	<b>Codification Reference</b>
<b>Common Stock, Capital Shares Reserved for Future Issuance*</b>	Aggregate number of common shares reserved for future issuance.	210-10-S99-1 (SX 210.5-02.3029)
<b>Common Stock, Conversion Basis*</b>	Describe the conversion features of common stock if such stock is convertible. That is, shares of common stock into which another convertible security was converted, or shares of common stock into which another class of common stock was converted.	210-10-S99-1 (SX 210.5-02.3029) 505-10-50-6
<b>Common Stock, Conversion Features*</b>	Basis of conversion of convertible common stock.	210-10-S99-1 (SX 210.5-02.3029) 505-10-50-6 (a),(c)
<b>Common Stock, Par or Stated Value Per Share*</b>	Face amount or stated value of common stock per share; generally not indicative of the fair market value per share.	210-10-S99-1 (SX 210.5-02.3029)
<b>Common Stock, Share Subscribed but Unissued, Subscriptions Receivable*</b>	Dollar amount of subscriptions to be received from investors who have been allocated common stock. <del>When stock is sold on a subscription basis, the issuer does not initially receive the total proceeds. In general, the issuer does not issue the shares to the investor until it receives the entire proceeds.</del>	210-10-S99-1 (SX 210.5-02.3029)
<b>Common Stock, Shares Authorized*</b>	The maximum number of common shares permitted to be issued by an entity's charter and bylaws.	210-10-S99-1 (SX 210.5-02.3029)
<b>Common Stock, Shares Subscribed but Unissued*</b>	Amount of common stock allocated to investors <u>to buy</u> shares of a new issue of common stock before they are offered to the public. When stock is sold on a subscription basis, the issuer does not initially receive the total proceeds. In general, the issuer does not issue the shares to the	210-10-S99-1 (SX 210.5-02.3029)

Standard Label <sup>†</sup>	Definition	Codification Reference
	investor until it receives the entire proceeds.	
<b>Common Stock, Shares, Issued*</b>	Total number of common shares of an entity that have been sold or granted to shareholders (includes common shares that were issued, repurchased and remain in the treasury). These shares represent capital invested by the firm's shareholders and owners, and may be all or only a portion of the number of shares authorized. Shares issued include shares outstanding and shares held in the treasury.	210-10-S99-1 (SX 210.5-02.30 <del>29</del> )
<b>Common Stock, Value, Outstanding*</b>	Value of all classes of common stock held by shareholders. May be all or portion of the number of common shares authorized. These shares exclude common shares repurchased by the entity and held as treasury shares.	210-10-S99-1 (SX 210.5-02.30 <del>29</del> )
<b>Common Stock, Value Subscriptions*</b>	Monetary value of common stock allocated to investors to buy shares of a new issue of common stock before they are offered to the public. When stock is sold on a subscription basis, the issuer does not initially receive the total proceeds. In general, the issuer does not issue the shares to the investor until it receives the entire proceeds.	210-10-S99-1 (SX 210.5-02.30 <del>29</del> ) 505-10-45-2
<b>Convertible Common Stock [Member]*</b>	<del>Represents Common Stock</del> common stock that can be converted into another security class of security.	210-10-S99-1 (SX 210.5-02.30 <del>29</del> )
<b>Receivable from Officers and Directors for Issuance of Capital Stock*</b>	Amounts receivable from officers and directors resulting from the sale of stock to officers or directors before the cash payment is received.	210-10-S99-1 (SX 210.5-02.29, 30, 34) 310-10-S99-2 (SAB Topic 4E)

Standard Label <sup>†</sup>	Definition	Codification Reference
<b>Receivable from Shareholders or Affiliates for Issuance of Capital Stock*</b>	Amounts due from owners or affiliates of the reporting entity related to issuance of the entity's capital stock before cash payment is received (does not include amounts due from officers or directors). This element would also include the receivable for proceeds from the issuance of shares under employee stock option exercises which proceeds have not been received as of the reporting date due to the timing of the transaction date versus the settlement date.	210-10-S99-1 (SX 210.5-02.29, 30,34) 235-10-S99-1 (SX 210.4-08 (k)(1))
<b>Common Stock, Including Additional Paid in Capital*</b>	Aggregate of par value plus amounts in excess of par value or issuance value (in cases of no-par value stock) for common stock held by shareholders. Aggregate value for common stock issued and outstanding.	210-10-S99-1 (SX 210.5-02.29, 30, 34(a))
<b>Common Stock, Including Additional Paid in Capital, Net of Discount*</b>	Aggregate of par value plus amounts in excess of par value or issuance value (in cases of no-par value stock) for common stock held by shareholders, net of discount on shares. Aggregate value for common stock issued and outstanding.	210-10-S99-1 (SX 210.5-02.29, 30, 34(a)) 505-10-S99-2 (SX 210.4-07)
<b>Deferred Compensation Equity*</b>	Value of stock ( <u>units</u> ) issued under <del>share-equity</del> -based plans to employees or officers which is the unearned portion; shares accounted for under the fair value method; <del>share-equity</del> -based compensation cost is determined as of the grant date based on the market price of the underlying common stock ( <u>unit</u> ) and is recognized as expense over the period during which the employee is required to provide service in exchange for the award. The remaining unrecognized balance that will be recognized ratably over the life of the vesting period is a deduction of	210-10-S99-1 (SX 210.5-02.3430) 718-10-35-2

Standard Label <sup>†</sup>	Definition	Codification Reference
	<p>stockholders' equity. Nonpublic entities, including those entities that become public after June 15, 2005, that used the minimum value method of measuring equity share (<u>unit</u>) options and similar instruments <del>shall</del><u>would</u> continue to account for any portion of awards outstanding at the date of initial application using the accounting principles originally applied to those awards (either the minimum value method under <del>FAS123</del><u>FAS 123</u> or the provisions of Opinion 25 and its related interpretive guidance).</p>	
<p><b>Other Additional Capital [Member]*</b></p>	<p>This element represents a category to capture additional paid-in capital other than attributable to capital contributed by shareholders in excess of the par or stated value of the common or preferred stock issued by an entity. Certain entities report two components of additional paid-in capital consisting of (i) capital in excess of par or stated value and (ii) other additional capital. This member should only be used if the entity distinguishes between additional <del>paid-in capital</del><u>paid-in capital</u> and other additional capital in its financial statements. <del>If using this element, the preparer should elevate the Other Additional Capital [Member] to the same level as the Additional Paid in Capital [Member].</del></p>	<p>210-10-S99-1 (SX 210.5-02.3034 (a)(2))</p>
<p><b>Additional Paid in Capital*</b></p>	<p>Excess of issue price over par or stated value of the entity's capital stock and amounts received from other transactions involving the entity's stock or stockholders. Includes adjustments to additional paid in capital. Some examples of such adjustments include recording</p>	<p>210-10-S99-1 (SX 210.5-02.3034 (a)(2)) 470-20-25-5</p>

Standard Label†	Definition	Codification Reference
	<p>the issuance of debt with a beneficial conversion feature and certain tax consequences of equity instruments awarded to employees. Use this element for the aggregate amount of <del>APIC</del><u>additional paid-in capital</u> associated with common <del>AND</del><u>and</u> preferred stock. For <del>APIC</del><u>additional paid-in capital</u> associated with only common stock, use the element Additional Paid <del>in</del> Capital, Common Stock. For <del>APIC</del><u>additional paid-in capital</u> associated with only preferred stock, use the element Additional Paid <del>in</del> Capital, Preferred Stock.</p>	
<p><b>Additional Paid in Capital, Common Stock*</b></p>	<p>Value received from shareholders in common stock-related transactions that are in excess of par value or stated value and amounts received from other stock-related transactions. Includes only common stock transactions (excludes preferred stock transactions). May be called contributed capital, capital in excess of par, capital surplus, or paid-in capital.</p>	<p>210-10-S99-1 (SX 210.5-02.3034(a)(1))</p>
<p><b>Additional Paid in Capital, Preferred Stock*</b></p>	<p>Value received from shareholders in nonredeemable preferred stock related transactions that are in excess of par value, value contributed to an entity and value received from other stock related transactions. Examples of other stock related transactions include, amongst other, certain costs incurred in issuing equity securities, certain dividends and certain tax-based consequences of share-based payments compensation awards. Includes only nonredeemable preferred stock transactions or transactions related to preferred stock that are redeemable solely at the option of the issuer. May be called contributed capital, capital in excess</p>	<p>210-10-S99-1 (SX 210.5-02.3034(a)(1), (2))</p>

Standard Label <sup>†</sup>	Definition	Codification Reference
	of par, capital surplus, or paid-in capital.	
<b>Other Additional Capital*</b>	This element represents additional paid-in capital other than attributable to capital contributed by shareholders in excess of the par or stated value of the common or preferred stock issued by an entity. Certain entities report two components of additional paid-in capital consisting of (i) capital in excess of par or stated value and (ii) other additional capital. This member should only be used if the entity distinguishes between additional <del>paid-in capital</del> <u>paid-in capital</u> and other additional capital in its financial statements.	210-10-S99-1 (SX 210.5-02.34 <del>31</del> <u>30</u> )(a)(1)(2))
<b>Retained Earnings, Appropriated*</b>	A segregation of retained earnings which is unavailable for dividend distribution. Includes also retained earnings appropriated for loss contingencies.	210-10-S99-1 (SX 210.5-02.34 <del>30</del> <u>30</u> )(a)(3)(i)) 505-10-45-3 505-10-45-4 944-210-S99-1 (SX 210.7-03.24 <del>23</del> <u>23</u> )(4))
<b>Retained Earnings, Appropriated [Member]*</b>	A segregation of retained earnings which is unavailable for dividend distribution. Includes also retained earnings appropriated for loss contingencies.	210-10-S99-1 (SX 210.5-02.34 <del>30</del> <u>30</u> )(a)(3)(i)) 505-10-45-3
<b>Retained Earnings Unappropriated*</b>	A segregation of retained earnings which is available for dividend distribution. Earnings not paid out as dividends but instead reinvested in the core business or used to pay off debt. Unappropriated profit is part of shareholder equity. Also called <del>Cumulative</del> <u>cumulative</u> distributions or earned surplus or accumulated earnings or unappropriated profit.	944-210-S99-1 (SX 210.7-03.24 <del>23</del> <u>23</u> )(4)) 210-10-S99-1 (SX 210.5-02.34 <del>30</del> <u>30</u> )(a)(3)(ii))

Standard Label <sup>†</sup>	Definition	Codification Reference
<b>Retained Earnings Unappropriated [Member]*</b>	A segregation of retained earnings which is available for dividend distribution. Earnings not paid out as dividends but instead reinvested in the core business or used to pay off debt. Unappropriated profit is part of shareholder equity. Also called <del>Cumulative</del> <u>cumulative</u> distributions or earned surplus or accumulated earnings or unappropriated profit.	210-10-S99-1 (SX 210.5-02.34 <u>30</u> (a)(3)(ii))
<b>Statutory Accounting Practices Disclosure [Text Block]*</b>	Discloses how the entity's reporting under GAAP as of the balance sheet date differs from the results based on prescribed and permitted accounting practices of the state or country of domicile in which a relevant statutory filing is made, or differences in results based on the National Association of Insurance Commissioners (NAIC) prescribed practices, or a combination thereof. Describes the accounting practices used and the related monetary effect on statutory surplus, net <del>income</del> <u>income</u> , and risk-based capital. If an insurance enterprise's risk-based capital would have triggered a regulatory event had it not used a permitted practice, that fact should be disclosed in the financial statements. Permitted statutory accounting practices include practices not prescribed but allowed by the domiciliary state insurance department regulatory authority.	944-210-S99-1 (SX 210.7-03.24 <u>23</u> (c)) 944-505-50-1 944-505-50-3 944-505-50-6 944-505-55-1 944-505-55-2
<b>Statutory Accounting Practices [Table]</b>	Detail by state, <del>country</del> <u>country</u> , or other jurisdiction of domicile in which financial statements are filed reflecting statutory capital and surplus, net income and the differences between financial reports which are in conformity with generally accepted accounting principles and the statutory financial statements which also use state permitted or	944-210-S99-1 (SX 210.7-03.24 <u>23</u> (c)) 944-505-50-1 944-505-50-3 944-505-50-6 944-505-55-1 944-505-55-2

Standard Label <sup>†</sup>	Definition	Codification Reference
	prescribed accounting practices.	
<b>Statutory Accounting Practices, Statutory Capital and Surplus, Balance</b>	The amount of statutory capital and surplus (stockholders' equity) as of the balance sheet date using prescribed or permitted statutory accounting practices (rather than GAAP, if different) of the state or country.	944-210-S99-1 (SX 210.7-03.24 <u>23</u> (c)) 944-505-50-1(a)
<b>Statutory Accounting Practices, Statutory Net Income Amount</b>	Amount of net income for the period determined using accounting principles prescribed or permitted by insurance regulators.	944-210-S99-1 (SX 210.7-03.24 <u>23</u> (c))
<b>Retained Earnings, Date Relative to Establishment of New Retained Earnings Account*</b>	The point in time from which the new retained earnings account dates. For a period of at least ten years after the effective date of a quasi-reorganization, any description of retained earnings should include this information.	210-10-S99-1 (SX 210.5-02.34 <u>30</u> (b)) 852-20-50-2
<b>Retained Earnings, Deficit Eliminated*</b>	Description of the total amount of deficit eliminated for a period of at least three years from the effective date of quasi-reorganization.	210-10-S99-1 (SX 210.5-02.34 <u>30</u> (b))
<b>Retained Earnings, Effective Date of New Retained Earnings Account Established after Readjustment*</b>	Effective date of a new retained earnings account established after a readjustment (i.e., quasi-reorganization).	210-10-S99-1 (SX 210.5-02.34 <u>30</u> (b)) 852-20-50-2
<b>Income (Loss) from Equity Method Investments*</b>	This item represents the entity's proportionate share for the period of the net income (loss) of its investee (such as unconsolidated subsidiaries and joint ventures) to which the equity method of accounting is applied. Such amount typically reflects adjustments similar to those made in preparing consolidated statements, including adjustments to eliminate	225-10-S99-2 (SX 210.5-3.13 <u>2</u> ) 230-10-45-28(b) 323-10-45-1

Standard Label <sup>†</sup>	Definition	Codification Reference
	intercompany gains and losses, and to amortize, if appropriate, any difference between cost and underlying equity in net assets of the investee at the date of investment.	
<b>Income (Loss) from Continuing Operations Attributable to Parent*</b>	This element represents the income or loss from continuing operations attributable to the reporting entity which may also be defined as revenue less expenses and taxes from ongoing operations before extraordinary items and cumulative effects of changes in accounting principles, but after deduction of those portions of income or loss from continuing operations that are allocable to noncontrolling interests, if any.	225-10-S99-2 (SX 210.5-3.143) 230-10-45-28 260-10-50-1(a) 810-10-45-18
<b>Income (Loss) from Discontinued Operations, Net of Tax, Including Portion Attributable to Noncontrolling Interest*</b>	This element represents the overall Income or Loss from a disposal group that is classified as a component of the entity, net of income tax, reported as a separate component of income before extraordinary items before deduction or consideration of the amount which may be allocable to noncontrolling interests, if any. Includes the following (net of tax): Income or Loss from operations during the phase-out period, Gain or Loss on disposal, provision (or any reversals of earlier provisions) for loss on disposal, and adjustments of a prior period Gain or Loss on disposal.	205-20-50-1(c) 225-10-S99-2 (SX 210.5-3.154)
<b>Income (Loss) before Extraordinary Items and Cumulative Effect of Change in Accounting Principle*</b>	Income (loss) from continuing operations, net of taxes, including net income (loss) from discontinued operations but before extraordinary items and the cumulative effect of change in accounting principle.	225-10-S99-2 (SX 210.5-3.165) 944-225-S99-1 (SX 210.7-.04.14)

Standard Label <sup>†</sup>	Definition	Codification Reference
<b>Extraordinary Item, Gain or Loss (Loss), Net of Tax, Including Portion Attributable to Noncontrolling Interest*</b>	This element represents the gains or losses, after tax, arising from an event or transaction that is both unusual in nature and infrequent in occurrence when considered in relation to the environment in which the entity operates and which has been recognized by the economic entity. This amount <del>should</del> <u>is expected to</u> be the same as the amount disclosed on the income statement before any deductions or allocation for any amounts attributable to noncontrolling interests, if any.	225-10-S99-2 (SX 210.5-3.176) 225-20-20-extraordinary items 225-20-45-3 225-20-45-11 740-20-45-2(c) 944-225-S99-1 (SX 210.7-04.15)
<b>Net Income (Loss) Attributable to Parent*</b>	The portion of consolidated profit or loss for the period, net of income taxes, which is attributable to the parent. <del>If the entity does not present consolidated financial statements, the amount of profit or loss for the period, net of taxes.</del>	225-10-S99-2 SX 210.5-3.198 220-10-20-net income 220-10-20-other comprehensive income 944-225-S99-1 (SX 210.7-04.18) 944-225-S99-1 (SX 210.7-04.22)
<b>Earnings Per Share [Text Block]*</b>	This element may be used to capture the complete disclosure pertaining to an entity's earnings per share.	225-10-S99-2 (SX 210.5-3.2021) 260-10-45-2 260-10-45-3 260-10-50-1(a) 260-10-55-52
<b>Earnings Per Share, Basic*</b>	The amount of net income or <del>loss (loss)</del> for the period per share of common stock outstanding during the reporting period.	225-10-S99-2 (SX 210.5-3.2021) 260-10-45-2

Standard Label†	Definition	Codification Reference
		260-10-50-1 260-10-55-52 942-225-S99-1 (SX 210.9-4.2+23) 944-225-S99-1 (SX 210.7-4.18)
<b>Earnings Per Share, Diluted*</b>	The amount of net income or <del>loss</del> (loss) for the period per each share of common stock and dilutive common stock equivalents outstanding during the reporting period.	225-10-S99-2 (SX 210.5-3.2021) 260-10-45-2 260-10-50-1(a)
<b>Income (Loss) from Continuing Operations, Per Basic Share*</b>	The amount of <u>net</u> income (loss) from continuing operations per each share of common stock outstanding during the reporting period.	225-10-S99-2 (SX 210.5-3.2021) 260-10-45-3 944-225-S99-1 (SX 210.9-04.2+23)
<b>Income (Loss) from Continuing Operations, Per Diluted Share*</b>	The amount of <u>net</u> income (loss) from continuing operations available to each share of common stock outstanding during the reporting period and each share that would have been outstanding assuming the issuance of common shares for all dilutive potential common shares outstanding during the reporting period.	225-10-S99-2 (SX 210.5-3.2021) 260-10-45-2 260-10-50-1(a)
<b>Income (Loss) from Discontinued Operations, Net of Tax, Per Basic Share*</b>	The amount of <u>net</u> income (loss) from discontinued operations, net of related tax effect, per each share of common stock outstanding during the reporting period.	225-10-S99-2 (SX 210.5-3.2021) 260-10-45-3 942-225-S99-1 (SX 210.9-04.2+23) 944-225-S99-1 (SX 210.7-04.18)
<b>Income (Loss)</b>	The <u>amount of</u> income (loss) from	225-10-S99-2

Standard Label†	Definition	Codification Reference
<b>from Extraordinary Items, Net of Tax, Per Basic Share*</b>	extraordinary items, net of related tax effect, per each share of common stock outstanding during the period.	(SX 210.5-3.2921) 260-10-45-3 942-225-S99-1 (SX 210.09-04.2423) 944-225-S99-1 (SX 210.7-04.18)
<b>Income (Loss) from Extraordinary Items, Net of Tax, Per Diluted Share*</b>	The <u>amount of</u> income (loss) from extraordinary items, net of related tax effect, per each share of common stock and dilutive common stock equivalents outstanding during the reporting period.	225-10-S99-2 (SX 210.5-3.2921) 260-10-45-3 260-10-45-5
<b>Schedule of Earnings Per Share, Diluted, by Common Class [Table]*</b>	A table is a schedule used to present multi dimensional data and contains both an axis and line items.	225-10-S99-2 (SX 210.5-3.2921) 260-10-45-2 260-10-45-3 260-10-45-5 260-10-50-1(a) 260-10-55-52
<b>Schedule of Earnings Per Share, Diluted, by Common Class [Text Block]*</b>	This element may be used to capture the complete disclosures pertaining to an entity's diluted earnings per share.	225-10-S99-2 (SX 210.5-3.2921) 260-10-45-3 260-10-45-5 260-10-50-1(a) 260-10-55-52
<b>Net Income (Loss) Attributable to Noncontrolling Interest, Limited Partnerships*</b> <i>MinorityInterestInNetIncomeLossLimitedPartnerships</i>	Amount of net income (loss) for the period allocated to noncontrolling partners of a limited partnership included in the entity's consolidated financial statements.	225-10-S99-2 (SX 210.5-03.129) 810-20-45-1

Standard Label <sup>†</sup>	Definition	Codification Reference
<b>Net Income (Loss) Attributable to Noncontrolling Interest, Operating Partnerships*</b> <i>MinorityInterestInNetIncomeLossOperatingPartnerships</i>	Amount of net income (loss) for the period allocated to noncontrolling partners in an operating partnership included in the entity's consolidated financial statements.	225-10-S99-2 (SX 210.5-03.129)
<b>Net Income (Loss) Attributable to Noncontrolling Interest, Other*</b> <i>MinorityInterestInNetIncomeLossOtherMinorityInterests</i>	Amount of net income (loss) for the period allocated to noncontrolling shareholders, partners, or other equity holders in one or more of the entities consolidated into the reporting entity's financial statements other than joint ventures, limited partnerships, operating partnerships or interests held by preferred unit holders.	225-10-S99-2 (SX 210.5-03.129)
<b>Net Income (Loss) Attributable to the Noncontrolling Interest, Preferred Unit Holders*</b> <i>MinorityInterestInNetIncomeLossPreferredUnitHolders</i>	Amount of net income (loss) for the period allocated to noncontrolling preferred unit holders in an entity included in the reporting entity's consolidated financial statements.	225-10-S99-2 (SX 210.5-03.129)
<b>Discontinued Operation, Income (Loss) from Discontinued Operation, before Income Tax*</b>	Overall income (loss) from a disposal group that is classified as a component of the entity, before income tax, reported as a separate component of income before extraordinary items and the cumulative effect of accounting changes. Includes the following (before income tax): income (loss) from operations during the phase-out period, gain (loss) on disposal, provision (or any reversals of earlier provisions) for loss on disposal, and adjustments of a prior period gain (loss) on disposal.	944-225-S99-1 (SX 210.7-04.4312) 205-20-45-3 205-20-50-1
<b>Income (Loss)</b>	This element represents the overall	944-225-S99-

Standard Label <sup>†</sup>	Definition	Codification Reference
<b>from Discontinued Operations, Net of Tax, Including Portion Attributable to Noncontrolling Interest*</b>	<p>income (loss) from a disposal group that is classified as a component of the entity, net of income tax, reported as a separate component of income before extraordinary items and the cumulative effect of accounting changes before deduction or consideration of the amount which may be allocable to noncontrolling interests, if any. Includes the following (net of tax): income (loss) from operations during the phase-out period, gain (loss) on disposal, provision (or any reversals of earlier provisions) for loss on disposal, and adjustments of a prior period gain (loss) on disposal.</p>	<p>1 (SX 210.7-04.4312) 205-20-45-3 205-20-50-1 225-10-S99-2 (SX 210.5-03.4514)</p>
<b>Extraordinary Item, Gain or Loss, Net of Tax, Including Portion Attributable to Noncontrolling Interest*</b>	<p>This element represents the gains or losses, after tax, arising from an event or transaction that is both unusual in nature and infrequent in occurrence when considered in relation to the environment in which the entity operates and which <del>has been recognized by the economic entity</del> represents the portion assigned to noncontrolling interest, if any. This amount <del>should be the same as</del> the amount disclosed on the income statement <u>amount which is allocable to that ownership interest in subsidiary equity which is not attributable to the parent (noncontrolling interest, minority interest) before any deductions or allocation for any amounts attributable to noncontrolling interests, if any.</u></p>	<p>944-225-S99-1 (SX 210.7-04.4514) 225-10-S99-1 (SX 210.7-04.4514) 225-10-S99-2 (SX 210.5-3.4716) 225-20-20-Extraordinary Items 225-20-45-3 225-20-45-11 740-20-45-2(c)</p>
<b>Earnings Per Share, Basic*</b>	<p>The amount of net income <del>or loss (loss)</del> for the period per each share of common stock outstanding during the reporting period.</p>	<p>225-10-S99-2 260-10-45-2 260-10-50-1 260-10-55-52 942-225-S99-1 (SX 210.9-</p>

Standard Label <sup>†</sup>	Definition	Codification Reference
		04.2423) 944-225-S99-1 (SX 210.7-04.4819)
<b>Income (Loss) from Continuing Operations, Per Basic Share*</b>	The amount of <u>net</u> income (loss) from continuing operations per each share of common stock outstanding during the reporting period.	225-10-S99-2 (SX 210.5-3.20) 225-10-S99-2 260-10-45-2 942-225-S99-1 (SX 210.9-04.2420) 944-225-S99-1 (SX 210.7-04.4817)
<b>Income (Loss) from Discontinued Operations, Net of Tax, Per Basic Share*</b>	The amount of <u>net</u> income (loss) from disposition of discontinued operations, net of related tax effect, per each share of common stock outstanding during the reporting period.	225-10-S99-2 (SX 210.5-03.20) 260-10-45-3 942-225-S99-1 (SX 210.9-04.2420) 944-225-S99-1 (SX 210.7-04.4817)
<b>Income (Loss) from Extraordinary Items, Net of Tax, Per Basic Share*</b>	The <u>amount of net</u> income (loss) from extraordinary items, net of related tax effect, per each share of common stock outstanding during the reporting period.	225-10-S99-2 (SX 210.5-03.20) 260-10-45-3 942-225-S99-1 (SX 210.9-04.2420) 944-225-S99-1 (SX 210.7-04.4817)
<b>Consolidation, Less than Wholly Owned Subsidiary, Parent Ownership Interest, Changes, Sale of Interest by Parent*</b>	Represents a sale by the parent of a portion of its equity interest in a subsidiary during the period, thereby effecting a change in total (consolidated) equity attributable to the parent. The sale of the equity interest represented by this element does not result in a loss of control by	505-10-S99-1 810-10-55-4M

Standard Label <sup>†</sup>	Definition	Codification Reference
	the parent.	
<b>Consolidation, Less than Wholly Owned Subsidiary, Parent Ownership Interest, Changes, Issuance of Equity by Subsidiary to Noncontrolling Interests*</b>	Represents a sale (new stock issuance) by a subsidiary to noncontrolling interests (third parties, parties directly or indirectly unrelated to parent) during the period. The capital transaction by subsidiary does not result in a loss of control by the parent, but does effect a change in total (consolidated) equity attributable to the parent.	<u>505-10-S99-1</u> <u>810-10-55-4M</u>
<b>Consolidation, Less than Wholly Owned Subsidiary, Parent Ownership Interest, Changes, Purchase of Interest by Parent*</b>	Represents the purchase by the parent of an additional equity interest in a subsidiary during the period, thereby effecting a change in total (consolidated) equity attributable to the parent. The purchase of the additional equity interest represented by this element increases the parent's controlling interest in the subsidiary.	<u>505-10-S99-1</u> <u>810-10-55-4M</u>
<b>Consolidation, Less than Wholly Owned Subsidiary, Parent Ownership Interest, Changes, Repurchase of Shares by Subsidiary*</b>	Represents the repurchase of equity (treasury stock) by a subsidiary during the period, thereby effecting a change in total (consolidated) equity attributable to the parent; but not deconsolidation by the parent.	<u>505-10-S99-1</u> <u>810-10-55-4M</u>
<b>Consolidation, Less than Wholly Owned Subsidiary, Parent Ownership Interest, Changes, Additional Interest Issued to Parent*</b>	Represents a ( <del>non-cash</del> noncash) issuance of additional equity interests to the parent by a subsidiary during the period, thereby effecting a change in total (consolidated) equity attributable to the parent. The additional equity interest represented by this element increases the parent's controlling interest in the subsidiary.	<u>505-10-S99-1</u> <u>810-10-55-4M</u>
<b>Consolidation, Less than Wholly Owned</b>	This element represents the total net changes during the period impacting the parent's ownership interest in a	<u>505-10-S99-1</u> <u>810-10-55-4M</u>

<b>Standard Label<sup>†</sup></b>	<b>Definition</b>	<b>Codification Reference</b>
<b>Subsidiary, Parent Ownership Interest, Changes, Net*</b>	subsidiary as it relates to the total (consolidated) equity attributable to the parent. The changes to the parent's ownership interest in a subsidiary represented by this element did not arise in a deconsolidation of the subsidiary from the consolidated financial statements.	
<b>Consolidation, Less than Wholly Owned Subsidiary, Parent Ownership Interest, Change Due to Net Income Attributable to Parent and Effects of Changes, Net*</b>	This element represents the total net income attributable to the parent for the period and the effect of net changes during the period impacting the parent's ownership interest in a subsidiary as it relates to the total (consolidated) equity attributable to the parent. The changes to the parent's ownership interest in a subsidiary represented by this element did not result in a deconsolidation of the subsidiary from the consolidated financial statements.	505-10-S99-1 810-10-55-4M