



PROPOSED TAXONOMY IMPLEMENTATION GUIDE

Version 1.0

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Comments Due: September 21, 2020

**Extensible Lists:
A Guide for Preparers**

FASB US GAAP Financial Reporting Taxonomy (Taxonomy) Implementation Guide Series

This draft is issued by the Financial Accounting Standards Board (FASB) to solicit views on this proposed style guide. Written comments should be addressed to:
Chief of Taxonomy Development
File Reference No. 2020-940

Financial Accounting Standards Board

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

Notice to Recipients of This Draft

The FASB invites individuals and organizations to send written comments on all matters in this draft. Responses from those wishing to comment on the Proposed Taxonomy Implementation Guide must be received in writing by September 21, 2020. Interested parties should submit their comments by email to xbrlguide@fasb.org, File Reference No. 2020-940. Those without email should send their comments to “Chief of Taxonomy Development, File Reference No. 2020-940, FASB, 401 Merritt 7, PO Box 5116, Norwalk, CT 06856-5116.” Do not send responses by fax.

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

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

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Questions for Respondents

The FASB Staff invites individuals and organizations to comment on the content in this proposed Taxonomy Implementation Guide (“Guide”) for the US GAAP Financial Reporting Taxonomy (“Taxonomy”) and, in particular, on the questions below. Respondents need not comment on all of the questions.

Comments are requested from those who agree and those who disagree with the content. Comments are most helpful if they identify and clearly explain the issue or question to which they relate. Those who disagree are asked to describe their suggested alternative(s), supported by specific reasoning and examples, if possible.

1. Do you find this proposed Guide useful? If yes, are there additional improvements you would recommend? If not, what changes would you propose?
2. Do you agree with the definitions for the glossary terms, excluding the definitions from the U.S. Securities and Exchange Commission (“SEC”) and XBRL International, Inc. (“XII”)? If not, what changes would you propose?
3. Do you agree with the examples provided explaining when to use dimensions and when to use extensible lists? If not, what examples would you suggest?

Overview

The purpose of this Guide is to explain an XBRL design feature⁽¹⁾, known as extensible enumerations, denoted in the Taxonomy as an element having a standard label ending with [Extensible List] (“Extensible List”); the purpose for this feature; when it is intended to be used; and the modeling of disclosure requirements using this feature. The target audience for this Guide is primarily any party responsible for tagging information in an SEC Extensible Business Reporting Language (“XBRL”) filing. This Guide incorporates technical terminology for those more familiar with XBRL and where possible certain terms have been included in the [Glossary](#).

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

Modeling of elements for new disclosure requirements will incorporate Extensible List elements, as applicable. Modeling of certain existing disclosure requirements in the current Taxonomy does not yet conform to this Guide. Existing Taxonomy modeling will be evaluated in connection with Accounting Standard Updates and topical projects and Extensible List elements will be incorporated, as applicable, in future Taxonomies upon completion of those projects.

There are six sections in this Guide:

- [Section 1: What are Extensible Lists?](#)
- [Section 2: Why are Extensible Lists needed?](#)
- [Section 3: How to use Extensible Lists?](#)
- [Section 4: Where are Extensible Lists available for use?](#)
- [Section 5: When to use Extensible Lists?](#)
- [Section 6: Appendix](#)
 - * [Appendix A: Technical Taxonomy Information on Extensible Lists](#)
 - * [Appendix B: Benefits of Extensible Lists](#)
 - * [Appendix C: Hidden Fact Warning](#)

This Guide uses examples for disclosure areas that have been remodeled in the Taxonomy. These examples are for illustrative purposes only when Extensible Lists are intended to be used in different scenarios. They are not intended to be representative of full disclosure requirements under Generally Accepted Accounting Principles.

Analogies of the modeling illustrated in this Guide should not be applied to existing disclosures in topical areas that have not been remodeled at the date this Guide was available for publication. [Section 4](#) covers areas in the Taxonomy that include Extensible List elements for tagging disclosures.

⁽¹⁾ See [Appendix A](#) for technical XBRL information about this design feature.

Glossary

| Glossary Term | Source | Definition |
|-----------------------------------|----------------------------|---|
| Accounting Concept | FASB Staff Interpretation* | A topical or sub-topical area in the Accounting Standards Codification® (“ASC”) distinguishable by guidance. Examples of accounting concepts include revenues, investments in debt securities available-for-sale, investments in debt securities held-to-maturity, investments in equity securities, finance leases, operating leases, defined benefit plans, defined contribution plans, etc. |
| Axis | SEC | An instance document contains facts; an axis differentiates facts and each axis represents a way that the facts may be classified. For example, revenue for a period might be reported along a business unit axis, a country axis, a product axis, and so forth. |
| | FASB Staff Interpretation* | Element denoted in the Taxonomy with a standard label ending with [Axis]. |
| Base Taxonomy | XII | A taxonomy that is used as the starting point for an extension taxonomy. |
| | FASB Staff Interpretation* | A taxonomy that is used as the starting point for an extension taxonomy. The US GAAP Financial Reporting Taxonomy is a base taxonomy. |
| Characteristic | FASB Staff Interpretation* | An essential or distinctive trait of an accounting concept. The characteristic may be conveyed in the primary line item elements (for example, current or noncurrent), or may be conveyed as a member in a domain (for example, type of product and service). |
| Component | FASB Staff Interpretation* | A constituent part of a domain that is represented in the Taxonomy by members. |
| Context | SEC | Entity and report-specific information (reporting period, segment information, and so forth) required by XBRL that allows tagged data to be understood in relation to other information. |
| | FASB Staff Interpretation* | Contains the period and axis and members, if included, to distinguish the facts in the XBRL report. Every fact in an XBRL report must have a context. Contexts work as containers to associate related facts together. |
| Disaggregation | FASB Staff Interpretation* | A breakdown of a primary line item into its component parts by a characteristic using axis and member elements. |
| Domain | SEC | An element that represents an entire set of other elements; the domain and its members are used to classify facts along the axis of a table. For example, “Arkansas” is a domain member in the domain “States,” and would be used to classify elements such as revenues and assets in Arkansas as distinct from other states. When a fact does not have any domain member specified, that means it applies to the entire domain. |
| Domain-member | SEC | An element representing one of the possibilities within a domain. |
| | FASB Staff Interpretation* | Element within a domain which includes, but is not limited to, element denoted in the Taxonomy with a standard label ending with [Member]. |
| Domain-member Relationship | SEC | Dimensional relationship indicating that a domain contains the member. |
| Element | SEC | XBRL components (items, domain members, dimensions, and so forth). The representation of a financial reporting concept, including: line items in the face of the financial statements, important narrative disclosures, and rows and columns in tables. |
| | FASB Staff Interpretation* | The representation of an accounting concept and related characteristics disclosed about the accounting concept using primary line item, members and axis elements. For example, the concept of <i>net income</i> is represented by the element NetIncomeLoss or the concept of <i>land improvements</i> is represented by the element LandImprovementsMember. The Taxonomy contains other elements used for organization whose labels end in [Table], [Abstract], [Roll Forward], and [Line Items]. |
| Entity-specific Disclosure | XII | Disclosures included in a report that are specific to the reporting entity, or to a small number of reporting entities. Such disclosures require special handling in XBRL as it is not practical for the base taxonomy to include the concepts and dimension members needed to report all such disclosures for all entities. In order to facilitate the tagging of such disclosures, mechanisms such as entity-specific extension taxonomies may be used. Entity-specific disclosures are common in open reporting environments, but do not occur in closed reporting environments. |
| Extension Taxonomy | XII | A taxonomy that is constructed using one or more other taxonomies (a base taxonomy) as a starting point. Extension taxonomies are typically created by a different entity from the author of the base taxonomy. Extension taxonomies may be created by preparers (see entity-specific extension taxonomy), or they may be created by a collector making use of a taxonomy from a third party such as an accounting standards body. |
| | SEC | A taxonomy that allows users to add to a published taxonomy in order to define new elements or change element relationships and attributes (presentation, calculation, labels, and so forth) without altering the original. |

(Glossary continues)

| Glossary Term | Source | Definition |
|---|----------------------------|--|
| Fact | XII | A fact is an individual piece of information in an XBRL report. A fact is represented by reporting a value against a concept (e.g., profit, assets), and associating it with a number of dimension values (e.g., units, entity, period, other dimensions) that together uniquely define a data point. |
| | SEC | The occurrence in an instance document of a value or other information tagged by a taxonomy element. |
| | FASB Staff Interpretation* | A fact is an individual piece of information. A fact is included in an XBRL report by tagging a value with a primary line item, and its associated context. |
| Filing | XII | The file or set of files that is submitted to a collector. This will include an XBRL report and may include additional files such as an extension taxonomy. |
| Member | FASB Staff Interpretation* | Element denoted in the Taxonomy with a standard label ending with [Member]. Certain elements from other taxonomies do not have standard labels ending with [Member], such as the elements from the SEC Countries Taxonomy: US for United States of America, CA for Canada, or JP for Japan; or the members from the SEC Currencies Taxonomy: USD for United States of America, Dollars or CAD for Canada, Dollars. |
| Name | SEC | Unique identifier of an element in a taxonomy. |
| Primary Disaggregating Characteristic | FASB Staff Interpretation* | Characteristic used to breakdown a primary line item into component parts before those component parts are further broken down by additional characteristic(s). How values are disaggregated in disclosures generally determine the primary disaggregating characteristic, but if a choice between multiple characteristics exist, ASC disclosure requirements may help determine the primary disaggregating characteristic. For example, if revenues are disaggregated by segment and by product and service within each segment, then segment is the primary disaggregating characteristic based on ASC disclosure requirements. |
| Primary Line Item | FASB Staff Interpretation* | Taxonomy element used for reporting facts, not appearing in the context nor for organization. |
| Report-Wide Value | FASB Staff Interpretation* | The reporting entity's entire value for a particular accounting concept for a given period. For example, the total amount of revenue earned over a given period. The associated context for that fact, when disclosed, should not contain axis and member elements. |
| Tag (verb) | SEC | To apply tags to an instance document. |
| | FASB Staff Interpretation* | To associate a value with a primary line item and a context. |
| * As defined for purposes of this Guide. | | |
| Note: Glossary terms used in the remainder of this Guide are included in bold font. | | |

(Glossary continued)

Section 1: What are Extensible Lists?

Extensible List is an XBRL design feature⁽¹⁾ for communicating information using **base** or **extension taxonomy elements** as **facts**. This feature is denoted in the Taxonomy as a **primary line item element** having a standard label ending with [Extensible List] (“Extensible List”). There are two parts to this feature:

1. the Extensible List **primary line item element** and
2. the predefined list of values that could be augmented.

Extensible Lists convey information about two types of **facts**:

1. characteristic facts and
2. location facts.

For characteristic facts, the Extensible List **primary line item element** indicates the **characteristic** for an **accounting concept** and the value **tagged** provides the specific **component** for that **characteristic**. Characteristic facts are most commonly used in the Taxonomy when the particular **characteristic** is not used for disaggregating information disclosed for a related **accounting concept**. For location facts, the Extensible List **primary line item element** indicates the financial statement line item in which an **accounting concept** is located when that **accounting concept** is not presented separately.

The following is an example of an Extensible List providing characteristic fact information. Assume these three disclosures are in a HyperText Markup Language (“HTML”) **filing** for investments in debt securities measured at fair value with change in fair value recognized in other comprehensive income (available-for-sale). The **accounting concept** is investments in debt securities available-for-sale, which will generically be referred to as Debt Securities (“Debt Securities”) for ease of illustration in this Guide. How this information is intended to be **tagged** in XBRL is shown as a **fact** table on the right in the figure below.

| HTML | | XBRL | |
|--|---------|---|---|
| Disclosures | | Primary Line Item Element | Values |
| Debt Securities | \$500 | Debt Securities, Available-for-sale | 500 |
| Debt Securities Term | 5 years | Debt Securities, Available-for-sale, Term | 5 years |
| The Company’s investment in debt securities represent Corporate debt securities. | | Debt Securities, Available-for-sale, Type [Extensible List] | http://fasb.org/us-gaap/2021-01-31#CorporateDebtSecuritiesMember |

An Extensible List **element** is used to **tag** the type of Debt Securities. Type is considered a **characteristic** of the **accounting concept**. The **member element**, from the list of **elements** within the financial instruments type **domain**, is reported in the XBRL **filing** as a **fact** for the Extensible List. This information applies to all **elements** for the Debt Securities **accounting concept** also **tagged** as **report-wide values**. Semantically, this data communicates to a user that Debt Securities totaling \$500, with a term to maturity of 5 years, is for *Corporate* Debt Securities. Syntactically, this data communicates to a user that Debt Securities of \$500 and 5 years are **report-wide values** and that these **facts** are not being disaggregated by the **characteristic** for type of Debt Securities. Also, Debt Securities of \$500 represent the *total* for the reporting entity.

⁽¹⁾ See [Appendix A](#) for technical XBRL information about this design feature.

Section 2: Why are Extensible Lists needed?

Extensible Lists have been introduced for the following reasons:

1. Promote usage of **axis elements** primarily for **disaggregation**.
 - a. Simplifies use of **axis elements** in XBRL filings.
 - b. Facilitates consumption of the XBRL data.
2. Provide a mechanism to convey non-disaggregating information disclosed in lieu of **axis elements**.
3. Ensure data is consistent and comparable regardless of how information is disclosed.
 - a. Reuses same **members** for **disaggregation** and same **domain-members** for location.
 - b. Provides structured data.

Users have communicated they are not able to easily determine which **axis elements** are disaggregating the information disclosed and which **axis elements** are providing non-disaggregating information, thereby, hindering programmatic consumption. It is particularly problematic when multiple **axis elements** are applied to the same **fact**. Extensible Lists have been introduced in the Taxonomy as a means to simplify the use of **axis elements**, which is predominantly to be used for **tagging** disaggregating information.

Users have also communicated the importance of being able to identify **report-wide values**. When a value is **tagged** with a **primary line item element** without **axis** and **member elements**, it indicates that this represents the **report-wide value**, which could be viewed as the *total* for the reporting entity. When **axis** and **member elements** are used with a **primary line item element**, it suggests that the **fact** represents a portion of the total, with the assumption that **axis elements** are predominantly used for **disaggregation**. **Tagging** information in this way provides users with the ability to do the following: (1) determine which **facts** represent totals (i.e., **report-wide values**), (2) recalculate totals if they are not explicitly disclosed, and (3) understand how the amounts reported for the same **primary line item element** relate to the total (i.e., if a partial **disaggregation** is presented or subtotals are provided). This helps users to better consume the XBRL data.

The same **members** used with **axis elements** are also intended to be used with Extensible List **elements**, which promotes consistency and comparability of the XBRL data. Most **members** are intended to be used with both Extensible List **elements** and **axis elements**. See [Appendix A](#) for technical XBRL information about this design feature.

Preparers frequently **tag** non-disaggregating qualitative information. This is evidenced by the application of **axis elements** that are not needed in the XBRL data. A prime example of this is that one of the most used **axis elements** in the Taxonomy is the “Balance Sheet Location [Axis].” Identifying the line item in the statement of financial position in which an **accounting concept** is reported provides non-disaggregating qualitative information about that **accounting concept**, but this **axis element** is frequently used to convey this information. The Extensible List **element** for location facts provides preparers with a mechanism to **tag** such information, in a more structured way, without using an **axis element**, which simplifies the XBRL data and facilitates consumption of the data.

See [Appendix B](#) for additional information regarding the benefits about this design feature.

Section 3: How to use Extensible Lists?

Extensible Lists use **elements** for reporting values in an XBRL **filing**. One or multiple **elements** could be entered as values. The **elements** to be entered are available in either a **base taxonomy** or a preparer’s **extension taxonomy** and are enumerated in a **domain-member relationship**. The applicable **domain** modeled for Extensible Lists determines the type of **element** to be entered as values as outlined below.

The following table shows how **facts** are reported for various types of **primary line item elements**. For Extensible Lists, the **names** of the **elements** are used for reporting either a single value or multiple values. A space is used to separate multiple values. Starting with the 2021 Taxonomy, the values require Uniform Resource Identifier-based notation (“URI-based notation”) as illustrated below. See [Appendix A](#) for more information about technical XBRL requirements for Extensible Lists. See [Appendix C](#) for information about avoiding hidden **fact** warnings when creating an XBRL **filing**.

| Type of Primary Line Item Element | Primary Line Item Element | XBRL Values |
|--|---|--|
| Monetary | Debt Securities, Available-for-sale | 8000000 |
| Duration | Debt Securities, Available-for-sale, Term | P5Y |
| Percent | Fair Value, Investments, Entities that Calculate Net Asset Value Per Share, Percent Debt Securities | 0.05 |
| [Fixed List] for forfeiture accounting policy for share-based payment arrangements | Share-based Payment Arrangement, Forfeiture Method [Fixed List] | Estimating expected forfeitures |
| [Extensible List] indicating Segment in which a reporting unit is included | Reporting Unit, Name of Segment [Extensible List] | http://www.abc.com/YYYY-MM-DD#SegmentAMember |
| [Extensible List] for valuation technique | Alternative Investment, Valuation Technique [Extensible List] | http://fasb.org/us-gaap/2021-01-31#ValuationTechniqueDiscountedCashFlowMember |
| [Extensible List] indicating name of segment for discontinued operations | Discontinued Operation, Name of Segment [Extensible List] | http://www.abc.com/YYYY-MM-DD#SegmentBMember http://www.abc.com/YYYY-MM-DD#SegmentDMember |
| [Extensible List] indicating statement of financial position location | Restricted Cash, Current, Asset, Statement of Financial Position [Extensible List] | http://fasb.org/us-gaap/2021-01-31#OtherAssetsCurrent |

Characteristic facts

Most Extensible List **elements** in the Taxonomy are for **tagging** information about certain **characteristics** for an **accounting concept** when those **characteristics** are not disaggregating the values disclosed for that **accounting concept**. When **tagging** such information, the value(s) to be included in the XBRL **filing** are **member element(s)**.

Three examples of such Extensible List **elements** in the Taxonomy include: (1) an **element** to identify the segment that includes a reporting unit; (2) an **element** to indicate the valuation technique used to measure an alternative investment; or (3) an **element** to specify the change in valuation technique used to measure an alternative investment.

The **elements** available for these Extensible Lists are part of **domain-member relationships** that are either (1) used with **axis elements** or (2) not used with **axis elements**.

1. An example of the first case is the “Segments [Domain].” When preparers disclose segment information,

entity-specific disclosure member elements are created and **base taxonomy members** could be included, if Corporate or other segment information is also disclosed, in the **domain** for the “Segments [Axis].” This same **domain** of **members** serves as the list of **elements** available for reporting the segment in which a reporting unit is included, for instance, as a value for the Extensible List **element**.

2. An example of the second case is the “Change in Valuation Technique [Abstract].” When preparers disclose the reason for the change in valuation technique used to measure an alternative investment, for example, the list of **elements** available for **tagging** the reason comes from the **base taxonomy** or an **entity-specific disclosure member** created to report as a value for the Extensible List **element**. No **axis element** is available in the Taxonomy because this information is not expected to be disaggregated.

Location facts

Other Extensible List **elements** in the Taxonomy are for **tagging** the line item in which a specific **accounting concept** is included in the statement of financial position, income, or comprehensive income; when that information is not separately presented. When **tagging** financial statement location information about an **accounting concept**, the value(s) to be entered for the Extensible List **element** in an XBRL **filing** are monetary **primary line item elements**. For these Extensible Lists, the list of **elements** available consist of the actual **primary line item elements** used in **tagging** the amounts disclosed in the respective statement of financial position, income, or comprehensive income.

Two examples of such Extensible List **elements** in the Taxonomy include: (1) the **element** for indicating the line item in the statement of financial position in which restricted cash is included and (2) the **element** for indicating the line item in the statement of income or comprehensive income in which operating lease income is included.

The **elements** available for such Extensible Lists are part of **domain-member relationships** that should not be used with **axis elements** because they are **primary line item elements**. Such **domains** in the Taxonomy include the “Income Statement [Abstract],” “Statement of Other Comprehensive Income [Abstract],” “Assets [Abstract],” “Assets, Current [Abstract],” “Assets, Noncurrent [Abstract],” “Liabilities [Abstract],” “Liabilities, Current [Abstract],” and “Liabilities, Noncurrent [Abstract].” For example, assume that a classified statement of financial position contains amounts disclosed for the following assets: cash; accounts receivable; inventory; other current assets; property, plant and equipment; investments and other long-term assets. The **elements** for these assets are included as **domain-members** of the “Assets [Abstract].” It serves as the list of **elements** available for reporting the line item in which restricted cash, to illustrate, is included when it is not separately presented in the statement of financial position. If restricted cash is included in other current assets, the value to be reported for the Extensible List **element** would be “<http://fasb.org/us-gaap/2021-01-31#OtherAssetsCurrent>” as shown in the table above.

Section 4: Where are Extensible Lists available for use?

Extensible Lists are available for **tagging** disclosures starting with the 2017 Taxonomy.

See the [2020 US GAAP Taxonomy \(Excel Version\)](#) for a tab containing all Extensible List **elements**, included in the latest SEC accepted Taxonomy at the date this Guide was available for publication, and the related **elements** available as options for **tagging** information disclosed.

At the date this Guide was available for publication, certain Extensible List **elements** modeled in the Taxonomy have been incorporated in Taxonomy Implementation Guides. For additional information on Extensible List **elements** for specific disclosure areas, please refer to the following Taxonomy Implementation Guides:

1. Accounting Changes
2. Fair Value Inputs
3. Insurance—Long-Duration Contracts
4. Leases under Topic 842
5. Retirement Benefits—Phase 1, Phase 2, and Phase 3
6. Revenue from Contracts with Customers

Taxonomy Implementation Guides are located at www.fasb.org.

Section 5: When to use Extensible Lists?

Extensible List **elements** are intended to be used when disclosures contain information about certain **characteristics** (i.e., type, geographic location, etc.) for an **accounting concept** when those **characteristics** are not being used to disaggregate the values disclosed for that **accounting concept**. When Extensible List **elements** are used, non-disaggregating qualitative information is being provided about an **accounting concept**.

The Extensible List **elements** could be used: (1) without **axis element(s)**, which means they apply to the **report-wide values** for an **accounting concept** or (2) with **axis element(s)**, which means they apply to the values for an **accounting concept tagged** with the same **axis** and **member elements**.

Axis elements are intended to be used when disclosures contain information about an **accounting concept** that are being disaggregated by certain **characteristics** (i.e., type, geographic location, etc.). When an **axis element** is applied to a **primary line item element**, the value(s) do not represent the total or **report-wide value** for that **primary line item element**, but a breakdown of the total by a specific **characteristic**. Also, how the values are **tagged** could provide users with information about mathematical relationships for certain **primary line item elements**, specifically how the values aggregate or roll up to the total or **report-wide values**, regardless of whether a total is disclosed.

The intent of using Extensible List **elements** is primarily to limit the use of **axis elements** for **tagging** disaggregating information, which helps facilitate data consumption. How the information is **tagged**, using Extensible List or **axis elements**, communicates different information to a user of the XBRL data.

Steps for Tagging Disclosures

When **tagging** the information in a disclosure, it is recommended to do the following:

1. determine the **elements** involved in the disclosure,
 - a. determine if Extensible List **elements** are available in the Taxonomy for the **accounting concept**,
2. determine what **characteristics** are disclosed,
3. determine whether those **characteristics** are disaggregating or not, and
4. **tag** the disclosure.

The following examples help illustrate when an Extensible List **element** versus an **axis element** is intended to be used. These examples exclude Extensible List **elements** used for identifying the primary financial statement location of an **accounting concept**. The examples are organized as follows:

- Example 1: Single **characteristic** (type)
- Example 2: Two **characteristics** with explicit ASC disclosure requirements (type and level)
- Example 3: Two **characteristics** without explicit ASC disclosure requirements (product type and geographic location)

Example 1: Single characteristic (type)

Example 1 provides different illustrations when a single **characteristic** is disclosed for an **accounting concept**. Specifically, these examples illustrate when information disclosed for the Debt Securities **accounting concept** involves the type of Debt Securities. Type is considered a **characteristic** of the **accounting concept**.

The applicable Extensible List **element** is “Debt Securities, Available-for-sale, Type [Extensible List]” and the applicable **axis element** for type is the “Financial Instrument [Axis].” The same **domain of members** for type of financial instrument (type) could be used for either **element**.

The **primary line item elements** for **tagging** the values disclosed in each example are:

1. “Debt Securities, Available-for-sale” and
2. “Debt Securities, Available-for-sale, Term.”

The following is a summary showing multiple ways in which the single **characteristic** for type could be disclosed for Debt Securities. Each illustration is independent and represents all information disclosed for Debt Securities in that **filing**. Explanations follow for each illustration.

| Example 1a—Extensible List for type—No Axis for type | | | |
|---|---------|-------------------------------------|--|
| HTML | | XBRL | |
| Debt Securities | \$500 | Debt Securities, Available-for-sale | Debt Securities, Available-for-sale, Term |
| Debt Securities Term | 5 years | | |
| The Company's investment in debt securities represent Corporate debt securities. | | Report-Wide Value | 500 |
| | | | 5 years |
| | | | http://fasb.org/us-gaap/2021-01-31#CorporateDebtSecuritiesMember |
| Example 1b—No Extensible List for type—Axis for complete disaggregation by type | | | |
| HTML | | XBRL | |
| Debt Securities | \$500 | Financial Instrument [Axis] | Debt Securities, Available-for-sale |
| Debt Securities Term | 5 years | | |
| Debt Securities of \$300 represent Corporate securities and Debt Securities of \$200 represent US Government securities. | | Report-Wide Value | 500 |
| | | | 5 years |
| | | CorporateDebtSecuritiesMember | 300 |
| | | USTreasuryAndGovernmentMember | 200 |
| Example 1c—No Extensible List for type—Axis for partial disaggregation by type | | | |
| HTML | | XBRL | |
| Debt Securities | \$500 | Financial Instrument [Axis] | Debt Securities, Available-for-sale |
| Debt Securities Term | 5 years | | |
| Debt Securities of \$300 represent Corporate securities. | | Report-Wide Value | 500 |
| | | | 5 years |
| | | CorporateDebtSecuritiesMember | 300 |
| Example 1d—No Extensible List for type—Axis for disaggregation by type with no total | | | |
| HTML | | XBRL | |
| Debt Securities Term | 5 years | Financial Instrument [Axis] | Debt Securities, Available-for-sale |
| Debt Securities of \$300 represent Corporate securities and Debt Securities of \$200 represent US Government securities. | | | |
| | | Report-Wide Value | 5 years |
| | | CorporateDebtSecuritiesMember | 300 |
| | | USTreasuryAndGovernmentMember | 200 |
| Example 1e—Extensible List for type with two values—No Axis for type | | | |
| HTML | | XBRL | |
| Debt Securities | \$500 | Financial Instrument [Axis] | Debt Securities, Available-for-sale |
| Debt Securities Term | 5 years | | |
| Debt Securities of \$500 represent Corporate and US Government securities. Debt Securities of \$300 represent US Treasury Securities. | | Report-Wide Value | 500 |
| | | | 5 years |
| | | USTreasurySecuritiesMember | 300 |
| | | | http://fasb.org/us-gaap/2021-01-31#CorporateDebtSecuritiesMember http://fasb.org/us-gaap/2021-01-31#USTreasuryAndGovernmentMember |
| Example 1f—No Extensible List for type—Axis for complete and partial disaggregation by type | | | |
| HTML | | XBRL | |
| Debt Securities Term | 5 years | Financial Instrument [Axis] | Debt Securities, Available-for-sale |
| Debt Securities—Corporate | \$ 300 | | |
| Debt Securities—US Government | 200 | Report-Wide Value | 5 years |
| Total Debt Securities | \$ 500 | | |
| The Company had purchases of debt securities of \$150 consisting of US government securities. | | CorporateDebtSecuritiesMember | 300 |
| | | USTreasuryAndGovernmentMember | 200 |
| | | | 150 |

Example 1

| HTML | | XBRL | | | |
|--|---------|--------------------------|--|--|---|
| Debt Securities | \$500 | | Debt Securities, Available-for-sale | Debt Securities, Available-for-sale, Term | Debt Securities, Available-for-sale, Type [Extensible List] |
| Debt Securities Term | 5 years | | | | |
| The Company's investment in debt securities represent Corporate debt securities. | | Report-Wide Value | 500 | 5 years | http://fasb.org/us-gaap/2021-01-31#CorporateDebtSecuritiesMember |

Example 1a—Extensible List for type—No Axis for type

In Example 1a, preparers need to decide whether to use an Extensible List or an **axis element** for the information disclosed about the type of Debt Securities.

The \$500 disclosure represents the total amount of Debt Securities for the reporting entity, and it is **tagged** with the **primary line item element**, noted above, as a **report-wide value**. The disclosure of 5 years applies to all Debt Securities and it is **tagged** with the **primary line item element**, noted above, also as a **report-wide value**.

Neither value for this **accounting concept** is being disaggregated by the **characteristic** for type. The disclosure that Debt Securities are Corporate securities represents non-disaggregating qualitative information applicable to any disclosed value for this **accounting concept**. In lieu of using an **axis element** to indicate these are Corporate Debt Securities, an Extensible List **element** is available in the Taxonomy for the type of Debt Securities and intended to be used to **tag** the information disclosed. It is **tagged** as a **report-wide value** to indicate that all Debt Securities **tagged** as **report-wide values** represent Corporate securities. The **value** to report for the Extensible List **element** is the **member** for Corporate securities, as shown in the table above.

By **tagging** the information in this way, users of the XBRL data would know that all values **tagged** for Debt Securities are **report-wide values** and all Debt Securities are Corporate securities.

Another way to help make a distinction about whether or not to apply an **axis element**, in this example, is to ask whether the meaning of the information changes if an **axis element** is used. If the meaning of the information as disclosed in the HTML **filing** changes if an **axis element** is used in the XBRL **filing**, then the **axis element** is not to be used. Instead, an Extensible List should be used. In this case, does the meaning of \$500 of Debt Securities change if the **primary line item element** is used with an **axis element** for type and a **member** for Corporate securities? In this case, the answer is yes because Debt Securities of \$500 would no longer represent the total or **report-wide value** to a user of the data, instead Debt Securities of \$500 would represent a subtotal and users would be unsure of the total amount of Debt Securities for the reporting entity. Therefore, an **axis element** should not be used, thereby avoiding adding an **axis element** to the XBRL data that could obscure the meaning of information disclosed in the HTML **filing**.

By **tagging** the information in this way, the XBRL data is limited to **axis elements** that are only to be used for **tagging disaggregating** information.

| HTML | | XBRL | | | | | |
|--|---------|-------------------------------|-------------------------------------|---|-------------------------------|-----|---------|
| Debt Securities | \$500 | Financial Instrument [Axis] | Debt Securities, Available-for-sale | Debt Securities, Available-for-sale, Term | | | |
| Debt Securities Term | 5 years | | | | | | |
| Debt Securities of \$300 represent Corporate securities and Debt Securities of \$200 represent US Government securities. | | | | | Report-Wide Value | 500 | 5 years |
| | | | | | CorporateDebtSecuritiesMember | 300 | |
| | | USTreasuryAndGovernmentMember | 200 | | | | |

Example 1b—No Extensible List for type—Axis for complete disaggregation by type

Example 1b contains a complete **disaggregation** of the total for Debt Securities by the **characteristic** for type. Here, the values reported for Debt Securities by type are intended to be **tagged** with an **axis element** and applicable **members**. No Extensible List **element** is intended to be used.

The disclosure for 5 years applies to all Debt Securities and it is **tagged** with the **primary line item element**, noted above, and no **axis element** because it represents the **report-wide value** for this **element**.

The \$500 disclosure represents the total amount of Debt Securities for the reporting entity. It is being disaggregated by \$300 for Corporate securities and \$200 for US Government securities. Therefore, Debt Securities are being disaggregated by the **characteristic** for type. In this case, the same **primary line item element** for Debt Securities is intended to be used to **tag** all three values, but in order to do so in the XBRL **filing**, a separate **context** needs to be provided for each value being **tagged**. The \$500 disclosure is **tagged** with the **primary line item element** and no **axis element** is used because it represents the **report-wide value** for this **element**. When the same **primary line item element** is used to **tag** the \$300 value, an **axis element** for type and **member** for the specific type disclosed, Corporate, are included in the **context**. Similarly, when the same **primary line item element** is used to **tag** the \$200 value, an **axis element** for type and **member** for the specific type disclosed, US Government, are included in the **context**.

By **tagging** the information in this way, users of the XBRL data are able to determine that total Debt Securities for the reporting entity are \$500, of which \$300 represents Corporate securities and \$200 represents US Government securities; and that Debt Securities are not \$1,000, which represent the sum of all values **tagged** with the same **primary line item element**: \$500, \$300 and \$200.

An Extensible List **element** for type is not intended to be used in this example because it would provide redundant information.

| HTML | | XBRL | | |
|--|---------|-------------------------------|-------------------------------------|---|
| Debt Securities | \$500 | Financial Instrument [Axis] | Debt Securities, Available-for-sale | Debt Securities, Available-for-sale, Term |
| Debt Securities Term | 5 years | | | |
| Debt Securities of \$300 represent Corporate securities. | | Report-Wide Value | 500 | 5 years |
| | | CorporateDebtSecuritiesMember | 300 | |

Example 1c—No Extensible List for type—Axis for partial disaggregation by type

If instead, the disclosure only indicates that Debt Securities of \$300 is in Corporate securities, as Example 1c illustrates, and is silent about the remaining balance, an **axis element** is still intended to be used. This represents a partial **disaggregation** of the **accounting concept** by the **characteristic** for type. Debt Securities are still being disaggregated by type, regardless of whether there is a complete or partial **disaggregation**. No Extensible List **element** is intended to be used.

The disclosure of 5 years applies to all Debt Securities and it is **tagged** with the **primary line item element**, noted above, and no **axis element** because it represents the **report-wide value** for this **element**.

The \$500 disclosure represents the total amount of Debt Securities for the reporting entity. It is being disaggregated by \$300 of Corporate securities. Thus, Debt Securities are being disaggregated by the **characteristic** for type, but it is a partial **disaggregation** of the total amount. In this case, the same **primary line item element** for Debt Securities is intended to be used to **tag** both values, but in order to do so in the XBRL **filing**, a separate **context** needs to be provided for each value. The \$500 value is **tagged** with the **primary line item element** and no **axis element** is used in the **context** because it is the **report-wide value** for this **element**. When the same **primary line item element** is used to **tag** the \$300 value, an **axis element** for type and **member** for the specific type disclosed, Corporate, are included in the **context**.

By **tagging** the information in this way, users of the XBRL data are able to determine that total Debt Securities for the reporting entity are \$500, of which \$300 represents Corporate securities; and that Debt Securities are not \$800, which represent the sum of all values **tagged** with the same **primary line item element**: \$500 and \$300.

An Extensible List **element** for type, reporting the **member** for Corporate securities as its value, is not intended to be included as a **report-wide value** because it would indicate that \$500 of Debt Securities represents Corporate securities, but this is not the case as only \$300 of Debt Securities represent Corporate securities. An Extensible List **element** for type, reporting the **member** for Corporate securities as its value, is not intended to be included with an **axis element** for type and **member** for Corporate securities because it would provide redundant information.

| HTML | | XBRL | | |
|--|---------|--------------------------------------|--|--|
| Debt Securities Term | 5 years | Financial Instrument [Axis] | Debt Securities, Available-for-sale | Debt Securities, Available-for-sale, Term |
| Debt Securities of \$300 represent Corporate securities and Debt Securities of \$200 represent US Government securities. | | Report-Wide Value | | 5 years |
| | | CorporateDebtSecuritiesMember | 300 | |
| | | USTreasuryAndGovernmentMember | 200 | |

Example 1d—No Extensible List for type—Axis for disaggregation by type with no total

The disclosure in Example 1d is similar to Example 1b, except that the total for Debt Securities of \$500 is not explicitly disclosed. The information **tagged** in XBRL would be the same as Example 1b, except that there would not be a \$500 value for Debt Securities **tagged** as a **report-wide value**.

By **tagging** the information in this way, users of the XBRL data would be able to determine that the total for Debt Securities for the reporting entity is \$500, even though it is not disclosed in the HTML **filing** provided that **axis elements** are only to be used for **disaggregation**.

| HTML | | XBRL | | | |
|---|---------|--------------------------------|--|--|--|
| Debt Securities | \$500 | Financial Instrument [Axis] | Debt Securities, Available-for- sale | Debt Securities, Available-for- sale, Term | Debt Securities, Available-for-sale, Type [Extensible List] |
| Debt Securities Term | 5 years | | | | |
| Debt Securities of \$500 represent Corporate and US Government securities. Debt Securities of \$300 represent US Treasury Securities. | | | | | |
| Report-Wide Value | | 500 | 5 years | http://fasb.org/us-gaap/2021-01-31#CorporateDebtSecuritiesMember http://fasb.org/us-gaap/2021-01-31#USTreasuryAndGovernmentMember | |
| USTreasurySecurities Member | | 300 | | | |

Example 1e—Extensible List for type with two values—No Axis for type

Example 1e illustrates when Debt Securities are disaggregated by type, and additional information is disclosed about the **report-wide values**. An Extensible List and **axis elements** are intended to be used in different **contexts** for the information disclosed about the type of Debt Securities.

The disclosure of 5 years applies to all Debt Securities, and it is **tagged** with the **primary line item element**, noted above, and no **axis element** because it represents the **report-wide value** for this **element**.

The \$500 disclosure represents the total amount of Debt Securities for the reporting entity. It is being disaggregated by \$300 of US Treasury securities. Therefore, Debt Securities are being disaggregated by the **characteristic** for type, but it is a partial **disaggregation** of the total amount. In this case, the same **primary line item element** for Debt Securities is intended to be used to **tag** both values, but in order to do so in the XBRL **filing**, a separate **context** needs to be provided for each value being **tagged**. The \$500 value is **tagged** with the **primary line item element** and no **axis element** is used in the **context** because it is the **report-wide value** for this **element**. When the same **primary line item element** is used to **tag** the \$300 value, an **axis element** for type and **member** for the specific type disclosed, US Treasury, are included in the **context**.

Additional information is being disclosed about total Debt Securities of \$500. Specifically, that it is invested in both Corporate and US Government securities. This information is not intended to be **tagged** with an **axis element** for type, because the \$500 value is not a **disaggregation** by the type of securities invested in Corporate and US Government securities individually, but collectively. Also, the \$500 disclosure represents the total for the reporting entity, as noted above. Therefore, an Extensible List for type is intended to be used to **tag** the non-disaggregating qualitative information disclosed about the **accounting concept** rather than an **axis element**. Two values are reported for this Extensible List **element**, specifically, the **member** for Corporate securities and the **member** for US Government securities, as shown in the table above.

By **tagging** the information in this way, users of the XBRL data are able to determine that total Debt Securities for the reporting entity is \$500, and all of it is in Corporate and US Government securities, with \$300 in US Treasury Securities; and that total Debt Securities are not \$800.

| HTML | | XBRL | | | |
|---|---------|--|--|--|--|
| Debt Securities Term | 5 years | Financial Instrument [Axis] | Debt Securities, Available-for-sale | Debt Securities, Available-for-sale, Term | Payments to Acquire Debt Securities, Available-for-sale |
| Debt Securities—Corporate | \$ 300 | | | | |
| Debt Securities—US Government | 200 | | | | |
| Total Debt Securities | \$ 500 | | | | |
| The Company had purchases of debt securities of \$150 consisting of US government securities. | | Report-Wide Value | 500 | 5 years | 150 |
| | | CorporateDebtSecuritiesMember | 300 | | |
| | | USTreasuryAndGovernmentMember | 200 | | 150 |

Example 1f—No Extensible List for type—Axis for complete and partial disaggregation by type

Example 1f provides an illustration of when an Extensible List is not intended to be used. The fact pattern is the same as Example 1b, except that Example 1f includes additional information for the purchases of Debt Securities, which represents another disclosure for the same **accounting concept**. The **element**, “Payments to Acquire Debt Securities, Available-for-sale,” is used in addition to the other **elements** in Example 1b.

Purchases of Debt Securities were \$150, which consisted entirely of US Government securities. In this example, there were no additional purchases of Corporate Debt Securities, therefore, the \$150 disclosure represents the total amount of purchases of Debt Securities for the reporting entity. Therefore, this value is intended to be **tagged** with the **primary line item element**, and no **axis element** is used because it is the **report-wide value**.

In order to communicate that the \$150 of purchases of Debt Securities represents US Government securities, the same **primary line item element** is intended to be **tagged** with the **axis element** for type and **member** for US Government securities. If an Extensible List was modeled in the Taxonomy for the type of Debt Securities purchased, then an **axis element** would not have been used. Modeling Extensible List **elements** for each applicable transactional **accounting concept** would be the optimal modeling choice, however, this Extensible List **element** has not been provided for in the Taxonomy at the date this Guide was available for publication.

An Extensible List **element** for type of Debt Securities, reporting the **member** for US Government, is not intended to be included as a **report-wide value** because it would indicate that all values for the Debt Securities **accounting concept**, **tagged** as **report-wide values**, represent US Government securities. But, this is not the case because the \$500 represents both Corporate and US Government securities.

Example 2: Two characteristics (type and level)

The next set of examples, Examples 2a to 2e, illustrate when information disclosed for the Debt Securities **accounting concept** involves two **characteristics**: type and level within the fair value hierarchy and NAV (“level”). The **primary line item element** for the values disclosed in each example is “Debt Securities, Available-for-sale.”

For the type **characteristic**, the applicable Extensible List **element** is “Debt Securities, Available-for-sale, Type [Extensible List]” and the applicable **axis element** for type is the “Financial Instrument [Axis].” The same **domain of members** for type could be used for either **element**.

For the level **characteristic**, the applicable Extensible List **element** is “Debt Securities, Available-for-sale, Fair Value by Fair Value Hierarchy Level [Extensible List]” and the applicable **axis element** for level is the “Fair Value Hierarchy and NAV [Axis].” The same **domain of members** for level could be used for either **element**.

See [Section 4](#) for information about the **members** available within the **domain** for these Extensible List **elements** and all Extensible List **elements** included in the latest Taxonomy at the date this Guide was available for publication.

The following is a summary showing multiple ways in which two **characteristics** (type and level) could be disclosed for Debt Securities. Each illustration is independent and represents all information disclosed for Debt Securities in that **filing**. Explanations follow for each illustration.

| HTML | | XBRL | | | |
|---|--------|------------------------------------|--|--|---|
| Example 2a—No Extensible List—Axis for complete disaggregation by type and level | | | | | |
| <i>(in millions)</i> | | Financial Instrument [Axis] | Fair Value Hierarchy and NAV [Axis] | Debt Securities, Available-for-sale | |
| Debt Securities—Corporate: | \$ 5.0 | CorporateDebtSecuritiesMember | | 5000000 | |
| Level 1 | 4.0 | CorporateDebtSecuritiesMember | FairValueInputsLevel1Member | 4000000 | |
| Level 2 | 1.0 | CorporateDebtSecuritiesMember | FairValueInputsLevel2Member | 1000000 | |
| Debt Securities—US Government: | 3.0 | USTreasuryAndGovernmentMember | | 3000000 | |
| Level 1 | 2.0 | USTreasuryAndGovernmentMember | FairValueInputsLevel1Member | 2000000 | |
| Level 2 | 1.0 | USTreasuryAndGovernmentMember | FairValueInputsLevel2Member | 1000000 | |
| Total Debt Securities | \$ 8.0 | Report-Wide Value | Report-Wide Value | 8000000 | |
| Example 2b—Extensible List for level for different types—Axis for complete disaggregation by type | | | | | |
| <i>(in millions)</i> | | Financial Instrument [Axis] | | Debt Securities, Available-for-sale | Debt Securities, Available-for-sale, Fair Value by Fair Value Hierarchy Level [Extensible List] |
| Debt Securities—Corporate | \$ 5.0 | CorporateDebtSecuritiesMember | | 5000000 | http://fasb.org/us-gaap/2021-01-31#FairValueInputsLevel2Member |
| Debt Securities—US Government | 3.0 | USTreasuryAndGovernmentMember | | 3000000 | http://fasb.org/us-gaap/2021-01-31#FairValueInputsLevel1Member |
| Total Debt Securities | \$ 8.0 | Report-Wide Value | | 8000000 | |
| Corporate debt securities are valued using published prices based off observable market data, which are classified within level 2. US government debt securities are valued using published prices based on quoted market pricing, which are classified within level 1. | | | | | |
| Example 2c—Extensible List for same level for all types—Axis for complete disaggregation by type | | | | | |
| <i>(in millions)</i> | | Financial Instrument [Axis] | | Debt Securities, Available-for-sale | Debt Securities, Available-for-sale, Fair Value by Fair Value Hierarchy Level [Extensible List] |
| Debt Securities—Corporate | \$ 5.0 | CorporateDebtSecuritiesMember | | 5000000 | |
| Debt Securities—US Government | 3.0 | USTreasuryAndGovernmentMember | | 3000000 | |
| Total Debt Securities | \$ 8.0 | Report-Wide Value | | 8000000 | http://fasb.org/us-gaap/2021-01-31#FairValueInputsLevel2Member |
| All debt securities are valued using published prices based off observable market data, which are classified within level 2. | | | | | |
| Example 2d—Extensible List for same type for all levels—Axis for complete disaggregation by level | | | | | |
| <i>(in millions)</i> | | | Fair Value Hierarchy and NAV [Axis] | Debt Securities, Available-for-sale | Debt Securities, Available-for-sale, Type [Extensible List] |
| Debt Securities—Level 1 | \$ 2.0 | | FairValueInputsLevel1Member | 2000000 | |
| Debt Securities—Level 2 | 1.0 | | FairValueInputsLevel2Member | 1000000 | |
| Total Debt Securities | \$ 3.0 | | Report-Wide Value | 3000000 | http://fasb.org/us-gaap/2021-01-31#USTreasuryAndGovernmentMember |
| All debt securities are US Government securities. | | | | | |
| Example 2e—Extensible List for type—Extensible List for level—No Axis | | | | | |
| The Company holds \$8.0 million of available-for-sale investments in corporate debt securities valued using published prices based on quoted market pricing, which are classified within level 1. | | | | Debt Securities, Available-for-sale | Debt Securities, Available-for-sale, Type [Extensible List] |
| | | Report-Wide Value | | 8000000 | http://fasb.org/us-gaap/2021-01-31#CorporateDebtSecuritiesMember |
| | | | | | http://fasb.org/us-gaap/2021-01-31#FairValueInputsLevel1Member |

Example 2

| HTML | | XBRL | | |
|--------------------------------|--------|-------------------------------|-------------------------------------|-------------------------------------|
| (in millions) | | Financial Instrument [Axis] | Fair Value Hierarchy and NAV [Axis] | Debt Securities, Available-for-sale |
| Debt Securities—Corporate: | \$ 5.0 | CorporateDebtSecuritiesMember | | 5000000 |
| Level 1 | 4.0 | CorporateDebtSecuritiesMember | FairValueInputsLevel1Member | 4000000 |
| Level 2 | 1.0 | CorporateDebtSecuritiesMember | FairValueInputsLevel2Member | 1000000 |
| Debt Securities—US Government: | 3.0 | USTreasuryAndGovernmentMember | | 3000000 |
| Level 1 | 2.0 | USTreasuryAndGovernmentMember | FairValueInputsLevel1Member | 2000000 |
| Level 2 | 1.0 | USTreasuryAndGovernmentMember | FairValueInputsLevel2Member | 1000000 |
| Total Debt Securities | \$ 8.0 | Report-Wide Value | Report-Wide Value | 8000000 |

Example 2a—No Extensible List—Axis for complete disaggregation by type and level

Example 2a illustrates when Debt Securities are disaggregated by the **characteristic** for type and then further disaggregated by the **characteristic** for level, which is why two **axis elements**, with respective **members**, are used to **tag** the values disclosed. No Extensible List **element** is intended to be used.

The \$8 million disclosure represents the total amount of Debt Securities for the reporting entity, and it is **tagged** with the **primary line item element**, noted above, and no **axis element(s)** are used in the **context**, because it is the **report-wide value**.

This \$8 million of Debt Securities is disaggregated by \$5 million of Corporate securities and \$3 million of US Government securities. Thus, Debt Securities are being disaggregated by the **characteristic** for type. The same **primary line item element** for Debt Securities is intended to be used to **tag** all three values, but in order to do so in the XBRL **filing**, a separate **context** needs to be provided for each value being **tagged**. When the same **primary line item element** is used to **tag** the \$5 million value, an **axis element** for type and **member** for the specific **component** of type disclosed, Corporate, are included in the **context**. Similarly, when the same **primary line item element** is used to **tag** the \$3 million value, an **axis element** for type and **member** for the specific **component** of type disclosed, US Government, are included in the **context**.

A further **disaggregation** of Corporate securities is also disclosed. The \$5 million of Corporate securities is disaggregated by \$4 million of Level 1 securities and \$1 million of Level 2 securities. Thus, Corporate securities are being disaggregated by the **characteristic** for level. Therefore, not only are these values intended to be **tagged** with the same **primary line item element** and an **axis element** for type with the **member** for Corporate securities in the **context**, but also an **axis element** for level with **members** for Level 1 and Level 2, respectively.

Similarly, a further **disaggregation** of US Government securities is also disclosed. The \$3 million of US Government securities is disaggregated by \$2 million of Level 1 securities and \$1 million of Level 2 securities.

Thus, US Government securities are being disaggregated by the **characteristic** for level. Therefore, not only are these values intended to be **tagged** with the same **primary line item element** and an **axis element** for type with the **member** for US Government securities in the **context**, but also an **axis element** for level with **members** for Level 1 and Level 2, respectively.

The **primary line item element** for the \$5 million of Corporate securities and \$3 million of US Government securities are not **tagged** with the **axis element** for level because they are not being disaggregated by this **characteristic**. They represent the total of all levels within the **disaggregation** by the **characteristic** for type.

By **tagging** the information in this way, users of the XBRL data are able to determine that total Debt Securities for the reporting entity are \$8 million, of which \$5 million represents Corporate securities and \$3 million represents US Government securities; and that Debt Securities do not total \$16 million, Corporate securities do not total \$10 million or US Government securities do not total \$6 million, etc.

An Extensible List **element** for type or level is not intended to be used in any **context** in this example because it would provide redundant information.

| HTML | | XBRL | | |
|---|--------|-------------------------------|-------------------------------------|---|
| <i>(in millions)</i> | | Financial Instrument [Axis] | Debt Securities, Available-for-sale | Debt Securities, Available-for-sale, Fair Value by Fair Value Hierarchy Level [Extensible List] |
| Debt Securities—Corporate | \$ 5.0 | CorporateDebtSecuritiesMember | 5000000 | http://fasb.org/us-gaap/2021-01-31#FairValueInputsLevel2Member |
| Debt Securities—US Government | 3.0 | USTreasuryAndGovernmentMember | 3000000 | http://fasb.org/us-gaap/2021-01-31#FairValueInputsLevel1Member |
| Total Debt Securities | \$ 8.0 | | | |
| Corporate debt securities are valued using published prices based off observable market data, which are classified within level 2. US government debt securities are valued using published prices based on quoted market pricing, which are classified within level 1. | | Report-Wide Value | 8000000 | |

Example 2b—Extensible List for level for different types—Axis for complete disaggregation by type

Example 2b illustrates when Debt Securities are disaggregated by the **characteristic** for type, but for each **component** of type disclosed, a further **disaggregation** by the **characteristic** for level is not disclosed. Here, one **axis element** for type and one Extensible List **element** to indicate level are intended to be used to **tag** the information.

The \$8 million disclosure represents the total amount of Debt Securities for the reporting entity, and it is **tagged** with the **primary line item element**, noted above, and no **axis element(s)** are used in the **context**, because it is the **report-wide value**.

This \$8 million of Debt Securities is disaggregated by \$5 million of Corporate securities that are all Level 2 securities and \$3 million of US Government securities that are all Level 1 securities. Debt Securities appear to be disaggregated by two **characteristics**: type and level. But, only two values are disclosed, which could be viewed as a **disaggregation** by the **characteristic** for “type and level.” Therefore, only one **axis element** is intended to be used. When modeling disclosure areas in the Taxonomy, **axis elements** are intended to be used for a **disaggregation** by a single **characteristic** and there is no **axis element** that combines the **characteristics** for type and level. Therefore, the question is which **axis element** should be applied, the **axis element** for type or **axis element** for level.

In this case, the disclosure requirements for the Debt Securities **accounting concept** would help determine which **axis element** to use. For each class or type of asset measured at fair value in the statement of financial position, the level within which the fair value measurements are categorized in their entirety is required to be disclosed.

When multiple **characteristics** are present and a disclosure requirement exists for the information to be **tagged**, it becomes necessary to determine which **characteristic** is the **primary disaggregating characteristic**. This decision needs to be based on all disclosures made for the **accounting concept**, and existing disclosure requirements, as noted above. Given that no other **facts** are disclosed about the Debt Securities **accounting concept**, the **axis element** for type is considered the **primary disaggregating**

characteristic.

Therefore, the same **primary line item element** with an **axis element** for type with **members** for Corporate and US Government securities are used to **tag** the \$5 million and \$3 million values, respectively.

A further **disaggregation** of Corporate securities by level is not disclosed. The disclosure that \$5 million of Corporate securities are all Level 2 securities represents non-disaggregating qualitative information. Thus, the \$5 million represents one value with two **characteristics**, where the **characteristic** for type represents a disaggregating **characteristic**, but the **characteristic** for level represents a non-disaggregating **characteristic**. Therefore, an **axis element** for level is not intended to be used for this information, but an Extensible List **element** for level is **tagged** with an **axis element** for type and **member** for Corporate securities, in the **context**. The **member** for Level 2, as shown in the table above, is reported as a value for this Extensible List **element**.

Similarly, a further **disaggregation** of US Government securities by level is not disclosed, therefore, an Extensible List **element** for level is **tagged** with the **axis element** for type and **member** for US Government securities, in the **context**, to report the non-disaggregating qualitative information about level disclosed for the **accounting concept**. The **member** for Level 1, as shown in the table above, is reported as a value for this Extensible List **element**.

| HTML | | XBRL | | |
|--|--------|--------------------------------------|-------------------------------------|---|
| <i>(in millions)</i> | | Financial Instrument [Axis] | Debt Securities, Available-for-sale | Debt Securities, Available-for-sale, Fair Value by Fair Value Hierarchy Level [Extensible List] |
| Debt Securities—Corporate | \$ 5.0 | CorporateDebtSecuritiesMember | 5000000 | |
| Debt Securities—US Government | 3.0 | USTreasuryAndGovernmentMember | 3000000 | |
| Total Debt Securities | \$ 8.0 | | | |
| All debt securities are valued using published prices based off observable market data, which are classified within level 2. | | Report-Wide Value | 8000000 | http://fasb.org/us-gaap/2021-01-31#FairValueInputsLevel2Member |

Example 2c—Extensible List for same level for all types—Axis for complete disaggregation by type

Example 2c is similar to Example 2b, except that each **component** for the type of Debt Securities disclosed is Level 2.

The \$8 million, \$5 million, and \$3 million values are **tagged** as discussed in Example 2b. But unlike Example 2b, the Extensible List **element** for level is not **tagged** within each **context** of the **disaggregation** of Debt Securities by the **characteristic** for type. Instead, the Extensible List **element** for level is **tagged** as the **report-wide value** because the additional information disclosed about level applies to all **facts** reported for the Debt Securities **accounting concept**.

| HTML | | XBRL | | |
|---|--------|-------------------------------------|-------------------------------------|---|
| <i>(in millions)</i> | | Fair Value Hierarchy and NAV [Axis] | Debt Securities, Available-for-sale | Debt Securities, Available-for-sale, Type [Extensible List] |
| Debt Securities—Level 1 | \$ 2.0 | FairValueInputsLevel1 Member | 2000000 | |
| Debt Securities—Level 2 | 1.0 | FairValueInputsLevel2 Member | 1000000 | |
| Total Debt Securities | \$ 3.0 | Report-Wide Value | 3000000 | http://fasb.org/us-gaap/2021-01-31#USTreasuryAndGovernmentMember |
| All debt securities are US Government securities. | | | | |

Example 2d—Extensible List for same type for all levels—Axis for complete disaggregation by level

Example 2d illustrates that the **primary disaggregating characteristic** is level, not type. Here the **axis element** for the **characteristic** for level and the Extensible List **element** for the **characteristic** for type of Debt Securities are intended to be used.

The \$3 million disclosure represents the total amount of Debt Securities for the reporting entity, and it is **tagged** with the **primary line item element**, noted above, and no **axis element(s)** are used in the **context**, because it is the **report-wide value**.

This \$3 million of Debt Securities is disaggregated by \$2 million of US Government securities that are Level 1 securities and \$1 million of US Government securities that are Level 2 securities. Debt Securities appear to be disaggregated by two **characteristics**: type and level. But, only two values are disclosed, which could be viewed as a **disaggregation** by the **characteristic** for “type and level.” As discussed earlier, **axis elements** are modeled in the Taxonomy for a **disaggregation** by a single **characteristic** and there is no **axis element** that combines the **characteristics** for type and level. Therefore, only **one axis element** is intended to be used. Given the information disclosed, the **axis element** for level is intended to be used because its **components** are unique to both values, unlike the **component** for the type **characteristic** (US Government securities), which means it is not a disaggregating **characteristic**.

The same **primary line item element** with an **axis element** for level with **members** for Level 1 and Level 2 are used to **tag** the \$2 million and \$1 million values, respectively.

Similar to Example 2d, the Extensible List **element** is not **tagged** with an **axis** and **member element**, but rather it is **tagged** as a **report-wide value** because the information disclosed about type applies to all values disclosed for the Debt Securities **accounting concept**.

| HTML | XBRL | | | |
|---|--------------------------|--|---|---|
| The Company holds \$8.0 million of available-for-sale investments in corporate debt securities valued using published prices based on quoted market pricing, which are classified within level 1. | | Debt Securities, Available-for-sale | Debt Securities, Available-for-sale, Type [Extensible List] | Debt Securities, Available-for-sale, Fair Value by Fair Value Hierarchy Level [Extensible List] |
| | Report-Wide Value | 8000000 | http://fasb.org/us-gaap/2021-01-31#CorporateDebtSecuritiesMember | http://fasb.org/us-gaap/2021-01-31#FairValueInputsLevel1Member |

Example 2e—Extensible List for type—Extensible List for level—No Axis

Example 2e illustrates when Debt Securities are not disaggregated by the **characteristic** for type or the **characteristic** for level, which is why two Extensible List **elements** are used to **tag** the values disclosed. No **axis elements** are intended to be used.

The \$8.0 million disclosure represents the total amount of Debt Securities for the reporting entity, and it is **tagged** with the **primary line item element**, noted above, as a **report-wide value**.

The disclosure that Debt Securities are Corporate and Level 1 securities represents non-disaggregating qualitative information applicable to this **accounting concept**. In lieu of using an **axis element** to indicate these are Corporate Debt Securities, an Extensible List **element** is available in the Taxonomy for the type of Debt Securities and intended to be used to **tag** the information disclosed. Also, in lieu of using an **axis element** to indicate these are Level 1 Debt Securities, an Extensible List **element** is available in the Taxonomy for the level of Debt Securities and intended to be used to **tag** the information disclosed. These Extensible List **elements** are **tagged** as **report-wide values** and to indicate that all Debt Securities represent Corporate securities and are all classified within Level 1 of the fair value hierarchy. The values to report for the Extensible List **elements** are the **members** for Corporate securities and Level 1, as shown in the table above.

By **tagging** the information in this way, the XBRL data is limited to **axis elements** that are only to be used for **tagging** disaggregating information.

Example 3: Two characteristics (product type and geographic location)

Example 3 illustrates when information disclosed for the **accounting concept**, involves two **characteristics**: type of product and service (product type) and geographic location. The **primary line item element** for the quantitative **fact** is “Revenue from Contract with Customer, Excluding Assessed Tax,” which will generically be referred to as Revenues (“Revenues”) for ease of illustration in this Guide.

For the product type **characteristic**, the applicable Extensible List **element** is “Revenue from Contract with Customer, Product and Service [Extensible List]” and the applicable **axis element** is the “Product and Service [Axis].” The same **domain of members** for product type could be used for either **element**. For the geographic location **characteristic**, the applicable Extensible List **element** is “Revenue from Contract with Customer, Geographical [Extensible List]” and the applicable **axis element** is the “Geographical [Axis].” The same **domain of members** for geographic location could be used for either **element**.

Example 3 is included for purposes of contrasting Example 2b, which also included two **characteristics**, but given the information presented, the disclosure requirements for the Debt Securities **accounting concept** helped determine which type of **element** to use with which **characteristic**. For Example 3, there is not a specific disclosure requirement for the information disclosed for the Revenues **accounting concept**. Specifically, Example 3 illustrates when Revenues are disaggregated by product type and geographic location, but within the **disaggregation** by one **characteristic**, a further **disaggregation** by the other **characteristic** is not disclosed. Here, one Extensible List **element** and one **axis element** are intended to be used to **tag** the information.

| HTML | | XBRL | | |
|--|---------|----------------------------|---|---|
| <i>(in millions)</i> | | Product and Service [Axis] | Revenue from Contract with Customer, Excluding Assessed Tax | Revenue from Contract with Customer, Geographical [Extensible List] |
| Revenues–Tablet | \$ 6.0 | TabletMember | 6000000 | http://xbrl.sec.gov/country/2020-01-31#US |
| Revenues–Smart Phone | 4.0 | SmartPhoneMember | 4000000 | http://xbrl.sec.gov/country/2020-01-31#CA |
| Total Revenues | \$ 10.0 | Report-Wide Value | 10000000 | |
| Tablet revenues are all from the US. Smart Phone revenues are all from Canada. | | | | |

Example 3

The \$10 million disclosure represents the total amount of Revenues for the reporting entity, and it is **tagged** with the **primary line item element**, noted above, and no **axis element(s)** are used in the **context** because it is the **report-wide value** for this **element**.

This \$10 million of Revenues is disaggregated by \$6 million of tablet sales in the US and \$4 million of smart phone sales in Canada. Revenues appear to be disaggregated by two **characteristics**: product type and geographic location. But, only two values are disclosed, which could be viewed as a **disaggregation** by the

combined **characteristics** for “product type and geographic location.” As discussed earlier, **axis elements** are modeled in the Taxonomy for a **disaggregation** by a single **characteristic** and there is no **axis element** that combines the **characteristics** for product type and geographic location. Therefore, only one **axis element** is intended to be used. The question is which **axis element** should be applied, the **axis element** for product type or **axis element** for geographic location.

In this case, the disclosure requirements for the Revenues **accounting concept** would not help determine which **axis element** to use, as Example 2b had illustrated. Revenues are required to be disaggregated by product type and Revenues are required to be disaggregated by geographic location unless it is impracticable to do so. There is not an explicit requirement for **disaggregation** by both **characteristics** in ASC Topic 280, Segment Reporting. Therefore, a preparer must choose which **characteristic** is the **primary disaggregating characteristic** and apply this consistently across all values being **tagged** for the **accounting concept**. Given that no other information is disclosed about the Revenues **accounting concept**, the **axis element** for product type is chosen to be the **primary disaggregating characteristic**. Therefore, the same **primary line item element** with an **axis element** for product type and **members** for Tablet and Smart Phone are used to **tag** the \$6 million and \$4 million values, respectively.

A further **disaggregation** of tablet Revenues by geographic location is not disclosed. The disclosure that \$6 million of tablet Revenues are in the US represents non-disaggregating qualitative information. Thus, the \$6 million represents one value with two **characteristics**, with the **characteristic** for product type chosen as the **primary disaggregating characteristic** and the **characteristic** for geographic location is a non-disaggregating **characteristic**. Therefore, an **axis element** for geographic location is not intended to be used for this information, but an Extensible List **element** for geographic location is **tagged** with an **axis element** for product type and **member** for US, in the **context**. The **member** for US, as shown in the table above, is reported as a value for this Extensible List **element**.

Similarly, a further **disaggregation** of smart phone Revenues by the **characteristic** for geographic location is not disclosed, therefore, an Extensible List **element** for geographic location is **tagged** with the **axis element** for product type and **member** for Smart Phone, in the **context**, to report the non-disaggregating qualitative information about geographic location disclosed for the **accounting concept**. The **member** for Canada, as shown in the table above, is reported as a value for this Extensible List **element**.

The **elements** for US and Canada are from the SEC Countries Taxonomy as indicated by the URI-based notation included as the values shown in the table above.

Both the Product and Service [Axis] and Geographical [Axis] are not intended to be used to **tag** the \$6 million and \$4 million of Revenues. If the Product and Service [Axis] and Geographical [Axis] were both used to **tag** the \$6 million of tablet Revenues in the US, then it changes the meaning for users of the data because there is ambiguity about what represents the total for tablet Revenues and the total for US Revenues.

In this case, if both axis **elements** were used it would be unclear whether \$6 million represents the total for tablet Revenues or the total for US Revenues, which hinders programmatic consumption of the data. Similarly, if the Product and Service [Axis] and Geographical [Axis] were both used to **tag** the \$4 million of smart phone Revenues in Canada, it would be unclear what amount represents the total for smart phone Revenues and what amount represents the total for revenues in Canada.

[Section 6: Appendix](#)

[Appendix A: Technical Taxonomy Information on Extensible Lists](#)

The purpose of this section is to provide background information on Extensible List **elements**.

Extensible List **elements** are a custom datatype, modeled after XBRL International Inc.'s ("XII") Extensible Enumerations 2.0 specification-defined datatype, where the reported **fact(s)** are constrained textual value(s). The Taxonomy will use the specification-defined datatype starting with the 2021 Taxonomy. This change would allow the Extensible List **elements** to have full capabilities of using the same **member elements** as existing **axis elements** in the Taxonomy.

Extensible enumerations are a relatively new XBRL feature, first introduced in 2014. Extensible Enumerations 1.0 only allowed for a single value to be reported. Therefore, on Feb 12, 2020, XII published Extensible Enumerations 2.0, which allows for multiple values to be reported. See the following for additional information:

[Extensible Enumerations 1.0 Specification](#)

[Extensible Enumerations 1.0 Requirements](#)

[Extensible Enumerations 2.0 Specification](#)

[Extensible Enumerations 2.0 Requirements](#)

[2020 Final US GAAP Financial Reporting Taxonomy Technical Guide](#)

XII working groups have published the following guidance documents pertaining to extensible enumerations:

[How to define a list of allowed values](#)

[Enumerations in XBRL](#)

[Appendix B: Benefits of Extensible Lists](#)

The benefits to Extensible Lists are outlined in this section as follows:

- [Extensibility](#)
- [Member Re-Use](#)
- [Structured Data](#)
- [Multiple Values](#)

Extensibility

Extensible Lists provide more flexibility than the feature for an enumerated list, which is denoted in the Taxonomy with a standard label ending with [Fixed List] (“Fixed List”). The purpose of a Fixed List is to provide qualitative information for a finite set of possible options, in a structured data format, where the options are mutually exclusive. Fixed Lists are modeled when the **facts** to be disclosed are limited to explicit options as outlined by the disclosure requirements.

The Taxonomy contains Fixed List **elements** modeled with varying numbers of options that could be disclosed. The following are two examples:

1. An example of a Fixed List **element** modeled with two possible **fact** values to be **tagged** in the XBRL **filing** is the Fixed List **element** for disclosing the forfeiture method used for recognizing cost for share-based payment arrangements. Companies are required to disclose the entity-wide accounting policy election made in determining such costs, where the election is limited to two options: (1) estimate forfeitures expected to occur or (2) recognize forfeitures as they occur. Modeling a string **element** for **tagging** the policy election is not optimal because that provides textual data in an unstructured format, which is not as easily consumable given the many possible ways this information could be stated. Examples include “we estimate the forfeiture rate based on historical experience,” “based on historical experience, we estimate forfeitures” or “we applied a forfeiture rate to unvested awards.” A Fixed List **element**, in this case, limits the **fact** values to be reported in the instance document to either “Estimating expected forfeitures” or “Recognizing forfeitures when they occur,” which provides structure in the XBRL data and helps to facilitate consumption.
2. An example of a Fixed List **element** modeled with four possible **fact** values to be **tagged** in the XBRL **filing** is the Fixed List **element** for disclosing the funded status of a multiemployer plan based on whether the plan was: (1) less than 65 percent funded, (2) between 65 percent and 80 percent funded, (3) at least 80 percent funded, or (4) not applicable to the plan. The following excerpt provides an illustration of the different ways (included in the red box) in which the funded status could be disclosed.

| Pension Fund | Employer Identification Number / Plan Number | Plan Year End | Pension Protection Act (% Funded) | Funding Improvement Plan / Rehabilitation Plan | Total Company Contributions | Expiration Date of Collective-Bargaining Agreement |
|------------------|--|---------------|-----------------------------------|--|-----------------------------|--|
| ABC Pension Fund | 41-9999999-001 | 12/31 | 65%-80% | Yes | 12,000 | 6/25 |
| DE Pension Fund | 59-9999999-001 | 12/31 | >80% | No | 2,675 | 9/25 |
| FGH Pension Fund | 58-9999999-001 | 12/31 | <65% | No | 1,350 | 12/25 |
| IJ Pension Plan | 36-9999999-003 | 12/31 | N/A | N/A | 6,500 | 12/25 |
| All Other | | | | | 19,200 | |
| Total | | | | | \$ 41,725 | |

Given that there is a defined set of explicit options required for the disclosure, the **element** was modeled as a Fixed List, instead of a string **element**. The **element** modeled in the Taxonomy contains four options for **tagging** the information disclosed and are as follows: “less than 65 percent,” “between 65 percent and less than 80 percent,” “at least 80 percent,” and a separate option for “NA.” The percentages are not intended to be **tagged** in an XBRL **filing** because these are not **entity-specific disclosures**.

Fixed Lists are not an optimal modeling choice when preparers need to **tag** information beyond the options available in the list, making the **element** unusable. Extensible Lists address this limitation by allowing **facts** to be added in a manner similar to adding **members** for **axis elements** when preparing an XBRL **filing**, such as reportable segments for disclosure of segment information.

For example, companies are required to disclose their reasons for making changes to valuation approaches and valuation techniques for fair value measurements. Such reasons vary across industries and across companies within the same industry. It is not possible to develop a complete list of reasons that could be disclosed; therefore, Fixed Lists are not appropriate for modeling such disclosures because the information reported may not be in the list of available options. Extensible Lists address this issue by providing the ability to augment the Fixed List functionality. The Taxonomy contains Extensible List **elements** modeled for **tagging** the reasons for making changes to valuation approaches and valuation techniques for instruments measured at fair value on a recurring and nonrecurring basis. Those reasons are modeled as **elements** denoted in the Taxonomy with standard labels ending in [Member]. If a disclosure contains a reason that is not available in the Taxonomy⁽²⁾, such as the timing of financial statement information for an alternative investment in a private equity fund changing from a 12/31 year end to a 9/30 year end, then preparers could still use the Extensible List **element** to **tag** the information and extend a **member** to report as a value for the reason disclosed for the change.

⁽²⁾ **Elements** are added to the Taxonomy based on an ASC disclosure requirement or based on usage criteria.

Member Re-Use

The same **members** used with **axis elements** are also intended to be used with most Extensible List **elements**, which promotes consistency and comparability of the XBRL data.

As illustrated in Examples 1 and 2, the same **element** for Corporate Debt Securities, which represents the **characteristic** for type of Debt Securities, is used differently in Examples 1a through 1e. When the **member** for Corporate Debt Securities is reported as a value for the Extensible List **element** (Examples 1a and 1e), it represents information about the **characteristic** for type of Debt Securities. When the **member** for Corporate Debt Securities is used with an **axis** and a **primary line item element** (Examples 1b, 1c, 1d, 1e, and 1f), it represents a **disaggregation** by the **characteristic** for type of Debt Securities. Corporate Debt Securities, is disclosed differently in these examples, **tagged** using different XBRL features, but consistently reported in the XBRL data with the **member element**, “<http://fasb.org/us-gaap/2021-01-31#CorporateDebtSecuritiesMember>.”

This provides users with the ability to query **members** to obtain the needed data. Without such an ability, users would have to depend on the **axis** and **member elements** being used and “text searches” to identify the rest of their intended population, which is not nearly as efficient.

Structured Data

Extensible Lists provide structured XBRL data compared with **elements** with a string data type, which provide unstructured data. An **element** with a string data type allows for any text to be entered as **facts** in an XBRL **filing** and thus adds variability to the data, which contributes to impediments for consumption. For example, a company may disclose the country in which it is domiciled. If a string **element** is used, different companies may report different values to represent the same country, for example, “USA,” “U.S.A.,” “United States,” “United States of America,” and “America” may all be used to represent the United States of America. Using an Extensible List **element** ensures that the value to be included in an XBRL **filing** is “<http://xbrl.sec.gov/country/2020-01-31#US>,” which promotes consistency in the data and facilitates consumption.

Even though the values reported and available in the XBRL data would be the same, “<http://xbrl.sec.gov/country/2020-01-31#US>,” preparers could use labels to provide the text for “USA,” “U.S.A.,” “United States,” “United States of America,” and “America” in their XBRL **filing**. Thus, enabling users to access the customized information disclosed in an HTML **filing** for the standardized information **tagged** in an XBRL **filing**.

Multiple Values

Extensible Lists allow multiple values to be reported in an XBRL **filing**, which reduces **entity-specific disclosure elements** in the XBRL data. The ability to enter multiple values eliminates the need to create **elements** for **entity-specific disclosure** for aggregations or combinations of existing **base taxonomy elements**. See [Appendix A](#) for more information about technical XBRL requirements for Extensible Lists.

To illustrate, in Example 1e discussed earlier, Debt Securities consist of Corporate and US Government securities. Instead of creating an entity-specific **member** combining Corporate and US Government securities, a separate **base taxonomy member** for Corporate Debt Securities and a separate **base taxonomy member** for US Government Securities could be reported as values for the Extensible List **element**. In this case, the value to be reported in the XBRL **filing** is:

“<http://fasb.org/us-gaap/2021-01-31#CorporateDebtSecuritiesMember> <http://fasb.org/us-gaap/2021-01-31#USTreasuryAndGovernmentMember>.”

Appendix C: Hidden Fact Warning

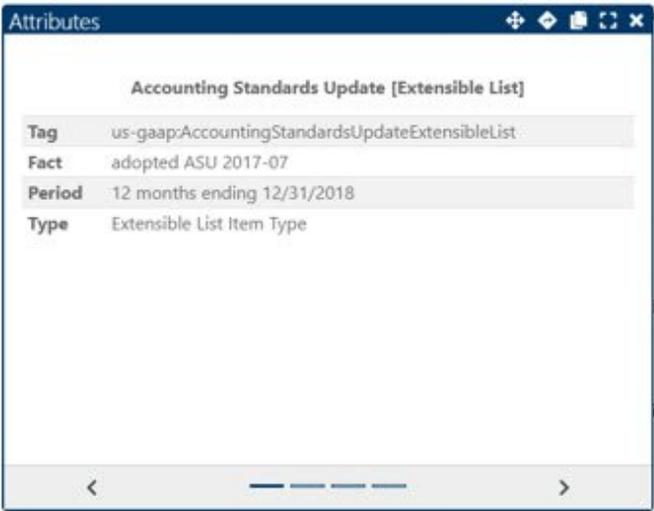
This section details how to remove hidden **fact** warnings that software developers should apply to the XBRL tagging tools.

Facts tagged with Extensible List **elements** (and other datatypes, such as booleanItemType) are able to be viewed in the SEC Inline Viewer, even though they appear in the ix-hidden section of the Inline XBRL document. Here is an example of an Extensible List **fact** displayed in the SEC Inline Viewer:

Example 4—Disclosure of Reclassifications from an ASU

This example illustrates the modeling for reclassification adjustments to specific line items affected by of adopting Accounting Standards Update 2017-07—Compensation—Retirement Benefits (Topic 715)

Effective January 1, 2018, ABC Company (ABC Co.) adopted ASU 2017-07, Compensation—Retirement the service cost component in the same line item or items as other compensation costs arising from se outside a subtotal of income from opera presented. As of January 1, 2018, ABC Co. re



| Accounting Standards Update [Extensible List] | |
|---|---|
| Tag | us-gaap:AccountingStandardsUpdateExtensibleList |
| Fact | adopted ASU 2017-07 |
| Period | 12 months ending 12/31/2018 |
| Type | Extensible List Item Type |

The above is displayable because the SEC-custom style property “-sec-ix-hidden” has been used in the Inline XBRL document and an @id attribute has been included for each **fact**.

Here is the **fact** in the hidden section with the included @id (simplified for the example above):

```
<ix:hidden><ix:nonNumeric contextRef="Context1" name="us-gaap:AccountingStandardsUpdateExtensibleList" id="Fact1">  
us-gaap:AccountingStandardsUpdate201707Member</ix:nonNumeric></ix:hidden>
```

Here is the use of the element for the above **fact** that makes it a displayed **fact** in the SEC Inline Viewer:

```
"line-height:174%;padding-bottom:4px;padding-top:16px;text-align:justify;padding-left:48px;font-size:10pt;"><span style="font-family:Georgia,serif;font-size:10pt;">Effective January 1, 2018, ABC Company (ABC Co.) <span style="-sec-ix-hidden:Fact1">adopted ASU 2017-07</span>, Compensation&#8212;Retirement Benefits (Topic 715): </span><span style="font-family:Georgia,serif;font-size:10pt;font-style:italic;">Improving the Presentation of Net Periodic Pension Cost and Net Periodic Postretirement Benefit Cost</span><span style="font-family:Georgia,serif;font-size:10pt;"><sup style="vertical-align:top;line-height:120%;font-size:pt">[1]</sup></span><span style="font-family:Georgia,serif;font-size:10pt;">, using the full retrospective method. This ASU requires an employer to report the service cost component in the same line item
```

For more information, please refer to EFM Rule 5.2.5.14.