FASB TAXONOMY IMPLEMENTATION GUIDE

Version 4.0
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Revenue from Contracts with Customers (Including Statement Presentation of Revenue and Cost of Revenue)

(2021 Taxonomy†)

FASB US GAAP Financial Reporting Taxonomy (Taxonomy)

Implementation Guide Series

† Changes from the 2020 Taxonomy Implementation Guide are included in Appendix A.

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.

Taxonomy Implementation Guide on Revenue from Contracts with Customers (Including Statement Presentation of Revenue and Cost of Revenue)

Overview

The purpose of this Taxonomy Implementation Guide (Guide) is to demonstrate the modeling for disclosures related to revenue from contracts with customers under the *FASB Accounting Standards Codification*® Topic 606 and revenue and cost of revenue presentation in the Statement of Income. These examples are not intended to encompass all of the potential modeling configurations or to dictate the appearance and structure of an entity's extension taxonomy or disclosures in its financial statements. The examples are provided to help users of the US GAAP Financial Reporting Taxonomy (Taxonomy) understand how the modeling for disclosures of revenue from contracts with customers and revenue and cost of revenue in the Statement of Income is structured within the Taxonomy. The examples are based on the assumption that an entity meets the criteria for reporting revenue from contracts with customers under Generally Accepted Accounting Principles (GAAP) and/or U.S. Securities and Exchange Commission (SEC) authoritative literature. In addition, the reported line items within the examples do not include all reporting requirements and represent only partial disclosures and statements for illustrative purposes.

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

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

There are two sections included in this Guide:

- **Section 1: Revenue from Contracts with Customers disclosure examples**

  This section includes the following six examples:

  - Example 1—Disclosure of Disaggregated Revenue
  - Example 2—Disclosure of Contract Asset and Liability
  - Example 3a—Disclosure of Transaction Price Allocated to the Remaining Performance Obligations—Defined End Point
  - Example 3b—Disclosure of Transaction Price Allocated to the Remaining Performance Obligations—Undefined End Point
  - Example 4—Disclosure of Costs Incurred to Obtain or Fulfill a Contract
  - Example 5—Disclosure of Cumulative Effect Recognized on Initial Application of the New Guidance

- **Section 2: Statement of Income presentation**

  This section includes the following ten examples:

General Information

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

Coding	Standard Label	Element Name
A1	**Segments [Axis]**	**StatementBusinessSegmentsAxis**
	Segments [Domain]	SegmentDomain
ExM1	Consumer Products Segment [Member]	ConsumerProductsSegmentMember
ExM2	Transportation Segment [Member]	TransportationSegmentMember
ExM3	Energy Segment [Member]	EnergySegmentMember
ExM4	Refined Product Segment [Member]	RefinedProductSegmentMember
ExM5	Crude Oil Segment [Member]	CrudeOilSegmentMember
A2	**Geographical [Axis]**	**StatementGeographicalAxis**
	Geographical [Domain]	SegmentGeographicalDomain
M6	North America [Member]	NorthAmericaMember
M7	Europe [Member]	EuropeMember
M8	Asia [Member]	AsiaMember
A3	**Product and Service [Axis]**	**ProductOrServiceAxis**
	Product and Service [Domain]	ProductsAndServicesDomain
ExM9	Office Supplies [Member]	OfficeSuppliesMember
ExM10	Appliances [Member]	AppliancesMember
ExM11	Clothing [Member]	ClothingMember
ExM12	Motorcycles [Member]	MotorcyclesMember
M13	Automobiles [Member]	AutomobilesMember
ExM14	Solar Panels [Member]	SolarPanelsMember
ExM15	Power Plant [Member]	PowerPlantMember
M16	Electricity, US Regulated [Member]	ElectricityUsRegulatedMember
M17	Natural Gas, US Regulated [Member]	NaturalGasUsRegulatedMember
ExM18	Casino and Racing [Member]	CasinoAndRacingMember
M19	Casino [Member]	CasinoMember
M20	Food and Beverage [Member]	FoodAndBeverageMember
M21	Occupancy [Member]	OccupancyMember
ExM22	Retail and Entertainment [Member]	RetailAndEntertainmentMember
M23	Retail [Member]	RetailMember
M24	Entertainment [Member]	EntertainmentMember
M25	Product [Member]	ProductMember
M26	Service [Member]	ServiceMember
M27	Service, Other [Member]	ServiceOtherMember
ExM28	Transportation, Storage, and Other Services [Member]	TransportationStorageAndOtherServicesMember
ExM29	Pipeline Transportation [Member]	PipelineTransportationMember
ExM30	Terminalling and Storage Service [Member]	TerminallingAndStorageServiceMember
M31	Deposit Account [Member]	DepositAccountMember

(Continues)

Coding	Standard Label	Element Name
ExM32	Account Maintenance Fees [Member]	AccountMaintenanceFeesMember
ExM33	Overdraft Fees [Member]	OverdraftFeesMember
M34	Credit and Debit Card [Member]	CreditAndDebitCardMember
ExM35	Trust and Investment Management Fees [Member]	TrustAndInvestmentManagementFeesMember
ExM36	Trust Fees [Member]	TrustFeesMember
M37	Investment Advisory, Management and Administrative Service [Member]	InvestmentAdvisoryManagementAndAdministrativeServiceMember
ExM38	Property and Casualty Brokerage Fees [Member]	PropertyAndCasualtyBrokerageFeesMember
A4	**Timing of Transfer of Good or Service [Axis]**	**TimingOfTransferOfGoodOrServiceAxis**
	Timing of Transfer of Good or Service [Domain]	TimingOfTransferOfGoodOrServiceDomain
M39	Transferred at Point in Time [Member]	TransferredAtPointInTimeMember
M40	Transferred over Time [Member]	TransferredOverTimeMember
A5	**Capitalized Contract Cost [Axis]**	**CapitalizedContractCostAxis**
	Capitalized Contract Cost [Domain]	CapitalizedContractCostDomain
ExM41	Sales Commission [Member]	SalesCommissionMember
ExM42	Migration and Testing [Member]	MigrationAndTestingMember
ExM43	Software [Member]	SoftwareMember
A6	**Revenue, Remaining Performance Obligation, Expected Timing of Satisfaction, Start Date [Axis]**	**RevenueRemainingPerformanceObligationExpectedTimingOfSatisfactionStartDateAxis**
2020-01-01		
2021-01-01		
2022-01-01		
A7	**Initial Application Period Cumulative Effect Transition [Axis]**	**InitialApplicationPeriodCumulativeEffectTransitionAxis**
	Initial Application Period Cumulative Effect Transition [Domain]	InitialApplicationPeriodCumulativeEffectTransitionDomain
M44	Difference between Revenue Guidance in Effect before and after Topic 606 [Member]	DifferenceBetweenRevenueGuidanceInEffectBeforeAndAfterTopic606Member
A8	**Accounting Standards Update [Axis]**	**AdjustmentsForNewAccountingPronouncementsAxis**
	Accounting Standards Update [Domain]	TypeOfAdoptionMember
M45	Accounting Standards Update 2014-09 [Member]	AccountingStandardsUpdate201409Member
A9	**Consolidation Items [Axis]**	**ConsolidationItemsAxis**
	Consolidation Items [Domain]	ConsolidationItemsDomain
M46	Operating Segments [Member]	OperatingSegmentsMember
M47	Intersegment Eliminations [Member]	IntersegmentEliminationMember

(Continued)

(2) Elements that have an instant period type and elements that have a duration period type are indicated as such in Figure x.2 of each example. Instant elements have a single date context (such as December 31, 20X1), while duration elements have a starting and ending date as their context (such as January 1 to December 31, 20X1).

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

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

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

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

(7) The values reported using extensible enumeration are element names in the XBRL report view.

Section 1: Revenue from Contracts with Customers disclosure examples

Overview of Modeling

The expected variability in disclosures among filing entities for the disaggregation of revenue, types of capitalized costs, and timing of satisfaction of remaining performance obligations required a flexible modeling structure in the Taxonomy to accommodate the disclosure requirements.

In Example 1, dimensions (denoted by [Axis] in the standard label) are used to disaggregate revenue by category. The appropriate line item element for revenue is used with the dimensions to provide consistency among filers but allowing for variability in the categories that may be used to disaggregate.

In Example 3, a typed dimension is used to provide a flexible structure for the time bands for the duration of the remaining performance obligations, specifically, for the starting date of the duration. The dimension is restricted to a specific format for its members which is a date (YYYY-MM-DD). It is intended to be applied in conjunction with line item elements to tag the fact value for the dates in which the remaining performance obligations are expected to be recognized.

This multiple date dimension represents certain facts reported as part of the current context and also has relevant information that links those facts to other time periods. In other words, multiple date dimension-members represent the date attribute that is reported for certain facts but is different from the contextual date or reporting date.

In Example 4, a dimension is used to disaggregate the capitalized costs for obtaining or fulfilling contracts with customers by category of asset. The line item element provides consistency between filers with the dimension allowing for the variability in the categorization.

Example 1—Disclosure of Disaggregated Revenue

This Example illustrates the modeling for disclosure of disaggregated revenue from contracts with customers by primary geographical market, major product line, and timing of revenue recognition.

Year Ended December 31, 2019		A1:ExM1 Consumer Products	A1:ExM2 Transportation	A1:ExM3 Energy	Total
Primary geographical markets					
North America	L1, A2:M6	$ 990	$ 2,250	$ 5,250	$ 8,490
Europe	L1, A2:M7	300	750	1,000	2,050
Asia	L1, A2:M8	700	260	—	960
Total revenue	L1	$ 1,990	$ 3,260	$ 6,250	$ 11,500
Major goods/service lines					
Office supplies	L1, A3:ExM9	$ 600	$ —	$ —	$ 600
Appliances	L1, A3:ExM10	990	—	—	990
Clothing	L1, A3:ExM11	400	—	—	400
Motorcycles	L1, A3:ExM12	—	500	—	500
Automobiles	L1, A3:M13	—	2,760	—	2,760
Solar panels	L1, A3:ExM14	—	—	1,000	1,000
Power plant	L1, A3:ExM15	—	—	5,250	5,250
Total revenue	L1	$ 1,990	$ 3,260	$ 6,250	$ 11,500
Timing of revenue recognition					
Goods transferred at a point in time	L1, A4:M39	$ 1,990	$ 3,260	$ 1,000	$ 6,250
Services transferred over time	L1, A4:M40	—	—	5,250	5,250
Total revenue	L1	$ 1,990	$ 3,260	$ 6,250	$ 11,500

Figure 1.1

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

	Standard Label	Balance Type	Period Type	Element Name
A1	Segments [Axis]		Duration	StatementBusinessSegmentsAxis
	Segments [Domain]		Duration	SegmentDomain
ExM1	Consumer Products Segment [Member]		Duration	ConsumerProductsSegmentMember
ExM2	Transportation Segment [Member]		Duration	TransportationSegmentMember
ExM3	Energy Segment [Member]		Duration	EnergySegmentMember
A2	Geographical [Axis]		Duration	StatementGeographicalAxis
	Geographical [Domain]		Duration	SegmentGeographicalDomain
M6	North America [Member]		Duration	NorthAmericaMember
M7	Europe [Member]		Duration	EuropeMember
M8	Asia [Member]		Duration	AsiaMember
A3	Product and Service [Axis]		Duration	ProductOrServiceAxis
	Product and Service [Domain]		Duration	ProductsAndServicesDomain
ExM9	Office Supplies [Member]		Duration	OfficeSuppliesMember
ExM10	Appliances [Member]		Duration	AppliancesMember
ExM11	Clothing [Member]		Duration	ClothingMember
ExM12	Motorcycles [Member]		Duration	MotorcyclesMember
M13	Automobiles [Member]		Duration	AutomobilesMember
ExM14	Solar Panels [Member]		Duration	SolarPanelsMember
ExM15	Power Plant [Member]		Duration	PowerPlantMember
A4	Timing of Transfer of Good or Service [Axis]		Duration	TimingOfTransferOfGoodOrServiceAxis
	Timing of Transfer of Good or Service [Domain]		Duration	TimingOfTransferOfGoodOrServiceDomain
M39	Transferred at Point in Time [Member]		Duration	TransferredAtPointInTimeMember
M40	Transferred over Time [Member]		Duration	TransferredOverTimeMember
L1	Revenue from Contract with Customer, Excluding Assessed Tax	Credit	Duration	RevenueFromContractWithCustomerExcludingAssessedTax

Figure 1.2

The XBRL report views created using the modeling structure are provided here:

	Segments [Axis] A1	Geographical [Axis] A2	L1 Revenue from Contract with Customer, Excluding Assessed Tax
Standard Label			
Preferred Label			**Total revenue**
	Consumer Products Segment [Member] ExM1	North America [Member] M6	990
		Europe [Member] M7	300
		Asia [Member] M8	700
			1990
	Transportation Segment [Member] ExM2	North America [Member] M6	2250
		Europe [Member] M7	750
		Asia [Member] M8	260
			3260
	Energy Segment [Member] ExM3	North America [Member] M6	5250
		Europe [Member] M7	1000
		Asia [Member] M8	0
			6250
		North America [Member] M6	8490
		Europe [Member] M7	2050
		Asia [Member] M8	960
Report-wide Value			11500

Figure 1.3a

Product and Service [Axis] A3	Segments [Axis] A1	Revenue from Contract with Customer, Excluding Assessed Tax
Standard Label → (Preferred Label)		**Total revenue**
Office Supplies [Member] ExM9	Consumer Products Segment [Member] ExM1	600
	Transportation Segment [Member] ExM2	0
	Energy Segment [Member] ExM3	0
		600
Appliances [Member] ExM10	Consumer Products Segment [Member] ExM1	990
	Transportation Segment [Member] ExM2	0
	Energy Segment [Member] ExM3	0
		990
Clothing [Member] ExM11	Consumer Products Segment [Member] ExM1	400
	Transportation Segment [Member] ExM2	0
	Energy Segment [Member] ExM3	0
		400
Motorcycles [Member] ExM12	Consumer Products Segment [Member] ExM1	0
	Transportation Segment [Member] ExM2	500
	Energy Segment [Member] ExM3	0
		500
Automobiles [Member] M13	Consumer Products Segment [Member] ExM1	0
	Transportation Segment [Member] ExM2	2760
	Energy Segment [Member] ExM3	0
		2760
Solar Panels [Member] ExM14	Consumer Products Segment [Member] ExM1	0
	Transportation Segment [Member] ExM2	0
	Energy Segment [Member] ExM3	1000
		1000
Power Plant [Member] ExM15	Consumer Products Segment [Member] ExM1	0
	Transportation Segment [Member] ExM2	0
	Energy Segment [Member] ExM3	5250
		5250

Figure 1.3b (Continues)

	Product and Service [Axis]	Segments [Axis]	L1 Revenue from Contract with Customer, Excluding Assessed Tax
Standard Label	A3	A1	
Preferred Label			Total revenue
		Consumer Products Segment [Member] ExM1	1990
		Transportation Segment [Member] ExM2	3260
		Energy Segment [Member] ExM3	6250
Report-wide Value			11500

Figure 1.3b (Continued)

	Timing of Transfer of Good or Service [Axis] A4	Segments [Axis] A1	Revenue from Contract with Customer, Excluding Assessed Tax
Standard Label			
Preferred Label			Total revenue
	Transferred at Point in Time [Member] M39	Consumer Products Segment [Member] ExM1	1990
		Transportation Segment [Member] ExM2	3260
		Energy Segment [Member] ExM3	1000
			6250
	Transferred over Time [Member] M40	Consumer Products Segment [Member] ExM1	0
		Transportation Segment [Member] ExM2	0
		Energy Segment [Member] ExM3	5250
			5250
		Consumer Products Segment [Member] ExM1	1990
		Transportation Segment [Member] ExM2	3260
		Energy Segment [Member] ExM3	6250
Report-wide Value			11500

L1

Figure 1.3c

Notes:

- "Revenue from Contract with Customer, Excluding Assessed Tax" (**L1**) is used to tag the fact value for the revenue recognized from satisfaction of performance obligations, excluding tax collected from customers. Alternatively, "Revenue from Contract with Customer, Including Assessed Tax" element may be used, if applicable.

- "Consumer Products Segment [Member]" (**ExM1**), "Transportation Segment [Member]" (**ExM2**), and "Energy Segment [Member]" (**ExM3**) are created and located under "Segments [Axis]" (**A1**) to provide the company-specific names of the segments.

- "Office Supplies [Member]" (**ExM9**), "Appliances [Member]" (**ExM10**), "Clothing [Member]" (**ExM11**), "Motorcycles [Member]" (**ExM12**), "Solar Panels [Member]" (**ExM14**), and "Power Plant [Member]" (**ExM15**) are created and located together with "Automobiles [Member]" (**M13**) under "Product and Service [Axis]" (**A3**) to provide the names of the company's products and services.

- The XBRL report view has the primary line item elements in the column headings, and the member elements are the row headings due to size constraints.

Example 2—Disclosure of Contract Asset and Liability

This Example illustrates the modeling for the disclosure of the contract asset and liability related to revenue recognized in the reporting period that was included in the contract liability balance at the beginning of the period.

		2019
Receivable	**L5** $	560
Contract asset	**L3** $	1,500
Contract liability	**L4** $	(200)
Revenue recognized in the period from:		
Amounts included in contract liability at the beginning of the period	**L2** $	650

Figure 2.1

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

	Standard Label	Balance Type	Period Type	Element Name
L2	Contract with Customer, Liability, Revenue Recognized	Credit	Duration	ContractWithCustomerLiabilityRevenueRecognized
L3	Contract with Customer, Asset, after Allowance for Credit Loss	Debit	Instant	ContractWithCustomerAssetNet
L4	Contract with Customer, Liability	Credit	Instant	ContractWithCustomerLiability
L5	Contract with Customer, Receivable, after Allowance for Credit Loss	Debit	Instant	ContractWithCustomerReceivableAfterAllowanceForCreditLoss

Figure 2.2

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

	Standard Label	Preferred Label	Report-wide Value
L5	Contract with Customer, Receivable, after Allowance for Credit Loss	Receivable	560
L3	Contract with Customer, Asset, after Allowance for Credit Loss	Contract asset	1500
L4	Contract with Customer, Liability	Contract liability	200
L2	Contract with Customer, Liability, Revenue Recognized	Amounts included in contract liability at the beginning of the period	650

Figure 2.3

Notes:

- Assets and liabilities are reported on an unclassified basis, and, therefore, line item elements selected are unclassified assets and liabilities elements. Alternatively, if assets and liabilities are reported on a classified basis, "Contract with Customer, Receivable, after Allowance for Credit Loss, Current," "Contract with Customer, Receivable, after Allowance for Credit Loss, Noncurrent," "Contract with Customer, Asset, after Allowance for Credit Loss, Current," "Contract with Customer, Asset, after Allowance for Credit Loss, Noncurrent," "Contract with Customer, Liability, Current," or "Contract with Customer, Liability, Noncurrent" elements may be used.

- "Contract with Customer, Liability, Revenue Recognized" (**L2**) is used to tag the fact value for revenue recognized in the reporting period when it was previously included in the contract liability balance at the beginning of the period. It has a duration date context and is shown in the same column in Figure 2.3 as other line items for illustrative purposes only.

- "Contract with Customer, Asset, after Allowance for Credit Loss" (**L3**) is used to tag the fact value for contract asset balance after allowance for credit loss.

- "Contract with Customer, Liability" (**L4**) is used to tag the fact value for contract liability balance.

- "Contract with Customer, Receivable, after Allowance for Credit Loss" (**L5**) is used to tag the fact value for receivable balance after allowance for credit loss.

- Line items "Contract with Customer, Asset, after Allowance for Credit Loss" (**L3**), "Contract with Customer, Liability" (**L4**), and "Contract with Customer, Receivable, after Allowance for Credit Loss" (**L5**) have instant date contexts and "Contract with Customer, Liability, Revenue Recognized" (**L2**) has a duration date context.

Example 3a—Disclosure of Transaction Price Allocated to the Remaining Performance Obligations—Defined End Point

This Example illustrates the modeling for the disclosure of transaction price allocated to the remaining performance obligations with a defined end point. Company A discloses the amount of the transaction price that has not yet been recognized as revenue using time bands to disclose when revenue is expected to be recognized.

		A6:2020-01-01 **2020** [1]	**A6:2021-01-01** **2021** [1]	**Total**
Revenue expected to be recognized as of December 31, 2019	**L7** $	4,800 $	2,400 $	7,200

[1] **L6** is used to tag the duration of the time band (P1Y)

Figure 3a.1

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

	Standard Label	Balance Type	Period Type	Element Name
A6	Revenue, Remaining Performance Obligation, Expected Timing of Satisfaction, Start Date [Axis]		Duration	RevenueRemainingPerformanceObligationExpectedTimingOf SatisfactionStartDateAxis
2020-01-01[(1)]				
2021-01-01[(1)]				
L6	Revenue, Remaining Performance Obligation, Expected Timing of Satisfaction, Period		Instant	RevenueRemainingPerformanceObligationExpectedTiming OfSatisfactionPeriod1
L7	Revenue, Remaining Performance Obligation, Amount	Credit	Instant	RevenueRemainingPerformanceObligation

[(1)] See notes for explanation of multiple date dimension values in a YYYY-MM-DD format (for example, 2020-01-01 and 2021-01-01).

Figure 3a.2

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

	Standard Label	Preferred Label	2020-01-01	2021-01-01	Report-wide Value
A6	**Revenue, Remaining Performance Obligation, Expected Timing of Satisfaction, Start Date [Axis]**				
L6	**Revenue, Remaining Performance Obligation, Expected Timing of Satisfaction, Period**		P1Y	P1Y	
L7	**Revenue, Remaining Performance Obligation, Amount**	**Revenue expected to be recognized**	4800	2400	7200

Figure 3a.3

Notes:

- The modeling for this example uses a multiple date dimension with a date data type in a YYYY-MM-DD format; therefore, the dimension-members are restricted to date values only (2020-01-01, 2021-01-01, and so on). A multiple date dimension represents certain facts that are reported as part of the current context and also has relevant information that links those facts to other time periods. Multiple date dimension-members represent the date attribute that is reported for certain facts but is different from the contextual date or reporting date. The dimensions are classified as Multiple Date in the *Dimension Uses Style Guide*. See the *Dimension Uses Style Guide* for additional information.

- "Revenue, Remaining Performance Obligation, Expected Timing of Satisfaction, Start Date [Axis]" (**A6**) is the multiple date dimension that is used in conjunction with line item elements to tag the fact value for the dates in which the remaining performance obligations are expected to be recognized. It is achieved by adding multiple date dimension-members with dates entered in a YYYY-MM-DD format. For example, fact value $4,800 is tagged with an appropriate line item and multiple date dimension-member (2020-01-01) created under "Revenue, Remaining Performance Obligation, Expected Timing of Satisfaction, Start Date [Axis]" (**A6**). (2020-01-01) and (2021-01-01) multiple date dimension-members only appear in the instance document and are not be included in the extension taxonomy.

- "Revenue, Remaining Performance Obligation, Expected Timing of Satisfaction, Period" (**L6**) is used to indicate the period when the remaining performance obligations are expected to be recognized. The period is entered in a PnYnMnDTnHnMnS format. The period in conjunction with the starting date from the "Revenue, Remaining Performance Obligation, Expected Timing of Satisfaction, Start Date [Axis]" (**A6**) convey the time band information.

- "Revenue, Remaining Performance Obligation, Amount" (**L7**) is used with "Revenue, Remaining Performance Obligation, Expected Timing of Satisfaction, Start Date [Axis]" (**A6**) domain-members to tag the fact value for the transaction price that was allocated to performance obligations that have not been recognized as revenue.

- The multiple date dimension does not allow for a default, therefore, the value for "Revenue, Remaining Performance Obligation, Amount" (**L7**) of $7,200 (a report-wide value) will not appear together with the values of $4,800 and $2,400 but in a separate

relationship group as a default value. The values are shown together in Figure 3a.3 for illustrative purposes only.

Example 3b—Disclosure of Transaction Price Allocated to the Remaining Performance Obligations—Undefined End Point

This Example illustrates the modeling for the disclosure of transaction price allocated to the remaining performance obligations with an undefined end point. Company B discloses the amount of the transaction price that has not yet been recognized as revenue using time bands to disclose when revenue is expected to be recognized.

As of December 31, 2019		**L7** Remaining Performance Obligations
2020 [1]	A6:2020-01-01	$ 2,100
2021 [1]	A6:2021-01-01	4,500
Thereafter [1]	A6:2022-01-01	3,700
Total		$ 10,300

[1] **L6** is used to tag the duration of the time band (P1Y for "**2020**" and "**2021**" and nil for "Thereafter")

Figure 3b.1

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

	Standard Label	Balance Type	Period Type	Element Name
A6	Revenue, Remaining Performance Obligation, Expected Timing of Satisfaction, Start Date [Axis]		Duration	RevenueRemainingPerformanceObligationExpectedTimingOfSatisfactionStartDateAxis
2020-01-01[1]				
2021-01-01[1]				
2022-01-01[1]				
L6	Revenue, Remaining Performance Obligation, Expected Timing of Satisfaction, Period		Instant	RevenueRemainingPerformanceObligationExpectedTimingOfSatisfactionPeriod1
L7	Revenue, Remaining Performance Obligation, Amount	Credit	Instant	RevenueRemainingPerformanceObligation

[1] See notes for explanation of multiple date dimension values in a YYYY-MM-DD format (for example, 2020-01-01 and 2021-01-01).

Figure 3b.2

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

	Standard Label	Preferred Label	2020-01-01	2021-01-01	2022-01-01	Report-wide Value
	Revenue, Remaining Performance Obligation, Expected Timing of Satisfaction, Start Date [Axis] **A6**					
L6	**Revenue, Remaining Performance Obligation, Expected Timing of Satisfaction, Period**		P1Y	P1Y	nil	
L7	**Revenue, Remaining Performance Obligation, Amount**	**Remaining Performance Obligations**	2100	4500	3700	10300

Figure 3b.3

Notes:

- The modeling for this example uses a multiple date dimension with a date data type in a YYYY-MM-DD format; therefore, the dimension-members are restricted to date values only (2020-01-01, 2021-01-01, and so on). A multiple date dimension represents certain facts that are reported as part of the current context and also has relevant information that links those facts to other time periods. Multiple date dimension-members represent the date attribute that is reported for certain facts but is different from the contextual date or reporting date. The dimensions are classified as Multiple Date in the *Dimension Uses Style Guide*. See the *Dimension Uses Style Guide* for additional information.

- "Revenue, Remaining Performance Obligation, Expected Timing of Satisfaction, Start Date [Axis]" (**A6**) is the multiple date dimension that is used in conjunction with line item elements to tag the fact value for the dates in which the remaining performance obligations are expected to be recognized. It is achieved by adding multiple date dimension-members with dates entered in a YYYY-MM-DD format. For example, fact value $2,100 is tagged with an appropriate line item and multiple date dimension-member (2020-01-01) created under "Revenue, Remaining Performance Obligation, Expected Timing of Satisfaction, Start Date [Axis]" (**A6**). (2020-01-01), (2021-01-01), and (2022-01-01) multiple date dimension-members only appear in the instance document and are not be included in the extension taxonomy.

- "Revenue, Remaining Performance Obligation, Expected Timing of Satisfaction, Period" (**L6**) is used to indicate the period when the remaining performance obligations are expected to be recognized. The period is entered in a PnYnMnDTnHnMnS format. The period in conjunction with the starting date from the "Revenue, Remaining Performance Obligation, Expected Timing of Satisfaction, Start Date [Axis]" (**A6**) convey the time band information. However, if one of the time bands has an undefined end point (for example, "Thereafter"), "Revenue, Remaining Performance Obligation, Expected Timing of Satisfaction, Period" (**L6**) should be used for such time band with the value of "nil" for the expected timing of remaining performance obligations.

- "Revenue, Remaining Performance Obligation, Amount" (**L7**) is used with "Revenue, Remaining Performance Obligation, Expected Timing of Satisfaction, Start Date [Axis]" (**A6**) domain-members to tag the fact value for the transaction price that was allocated to performance obligations that have not been recognized as revenue.

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- The multiple date dimension does not allow for a default, therefore, the value for "Revenue, Remaining Performance Obligation, Amount" (**L7**) of $10,300 (a report-wide value) will not appear together with the values of $2,100, $4,500, and $3,700 but in a separate relationship group. The values are shown together in Figure 3b.3 for illustrative purposes only.

Example 4—Disclosure of Costs Incurred to Obtain or Fulfill a Contract

This Example illustrates the modeling for the disclosure of capitalized costs incurred to obtain or fulfill a contract.

Year Ended December 31, 2019		A5:ExM41 Commission to sales employees	A5:ExM42 Migration and testing of data platform	A5:ExM43 Software	Total
Gross total costs incurred	L8	$ 10,000	$ 100,000	$ 90,000	$ 200,000
Accumulated amortization	L9	(2,000)	(20,000)	(18,000)	(40,000)
Net total costs incurred	L10	$ 8,000	$ 80,000	$ 72,000	160,000

Figure 4.1

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

	Standard Label	Balance Type	Period Type	Element Name
A5	Capitalized Contract Cost [Axis]		Duration	CapitalizedContractCostAxis
	Capitalized Contract Cost [Domain]		Duration	CapitalizedContractCostDomain
ExM41	Sales Commission [Member]		Duration	SalesCommissionMember
ExM42	Migration and Testing [Member]		Duration	MigrationAndTestingMember
ExM43	Software [Member]		Duration	SoftwareMember
L8	Capitalized Contract Cost, Gross	Debit	Instant	CapitalizedContractCostGross
L9	Capitalized Contract Cost, Accumulated Amortization	Credit	Instant	CapitalizedContractCostAccumulatedAmortization
L10	Capitalized Contract Cost, Net	Debit	Instant	CapitalizedContractCostNet

Figure 4.2

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

	Standard Label	Preferred Label	Sales Commission [Member] ExM41	Migration and Testing [Member] ExM42	Software [Member] ExM43	Report-wide Value
	Capitalized Contract Cost [Axis] **A5**					
L8	**Capitalized Contract Cost, Gross**	**Gross total costs incurred, capitalized contract costs**	10000	100000	90000	200000
L9	**Capitalized Contract Cost, Accumulated Amortization**	**Accumulated amortization, capitalized contract costs**	2000	20000	18000	40000
L10	**Capitalized Contract Cost, Net**	**Net total costs incurred, capitalized contract costs**	8000	80000	72000	160000

Figure 4.3

Notes:

- "Sales Commission [Member]" (**ExM41**), "Migration and Testing [Member]" (**ExM42**), and "Software [Member]" (**ExM43**) are created and located under "Capitalized Contract Cost [Axis]" (**A5**) to provide the types of costs capitalized in obtaining or fulfilling a contract.

Example 5—Disclosure of Cumulative Effect Recognized on Initial Application of the New Guidance

This Example illustrates the modeling for the disclosure of the cumulative effect recognized at the date of initial application of the new guidance. 2018 is the year of initial application of the new guidance.

December 31, 2018		A7:M44 A8:M45 Total
Effect on revenue	**L1**	$ 150
Effect on cost of goods sold	**L11**	$ 6
Effect on capitalized contract costs	**L10**	$ (6)
Effect on other liabilities	**L12**	$ (200)
Effect on contract liability	**L4**	$ 50
Cumulative effect recognized on initial application of the new guidance [1]	**L13**	$ 144

[1] Adjustment to equity is calculated as 150-6=144, the cumulative effect amount of initially applying the new guidance on the opening balance of retained earnings of the annual reporting period that includes the date of initial application.

Figure 5.1

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

	Standard Label	Balance Type	Period Type	Element Name
A7	Initial Application Period Cumulative Effect Transition [Axis]		Duration	InitialApplicationPeriodCumulativeEffectTransitionAxis
	Initial Application Period Cumulative Effect Transition [Domain]		Duration	InitialApplicationPeriodCumulativeEffectTransitionDomain
M44	Difference between Revenue Guidance in Effect before and after Topic 606 [Member]		Duration	DifferenceBetweenRevenueGuidanceInEffectBeforeAndAfterTopic606Member
A8	Accounting Standards Update [Axis]		Duration	AdjustmentsForNewAccountingPronouncementsAxis
	Accounting Standards Update [Domain]		Duration	TypeOfAdoptionMember
M45	Accounting Standards Update 2014-09 [Member]		Duration	AccountingStandardsUpdate201409Member
L1	Revenue from Contract with Customer, Excluding Assessed Tax	Credit	Duration	RevenueFromContractWithCustomerExcludingAssessedTax
L4	Contract with Customer, Liability	Credit	Instant	ContractWithCustomerLiability
L10	Capitalized Contract Cost, Net	Debit	Instant	CapitalizedContractCostNet
L11	Cost of Goods and Services Sold	Debit	Duration	CostOfGoodsAndServicesSold
L12	Other Liabilities	Credit	Instant	OtherLiabilities
L13	Retained Earnings (Accumulated Deficit)	Credit	Instant	RetainedEarningsAccumulatedDeficit

Figure 5.2

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

	Standard Label	Preferred Label	Accounting Standards Update 2014-09 [Member] M45	Report-wide Value
	Accounting Standards Update [Axis] A8			
	Initial Application Period Cumulative Effect Transition [Axis] A7		Difference between Revenue Guidance in Effect before and after Topic 606 [Member] M44	
L1	Revenue from Contract with Customer, Excluding Assessed Tax	Effect on revenue	150	
L11	Cost of Goods and Services Sold	Effect on cost of goods sold	6	
L10	Capitalized Contract Cost, Net	Effect on capitalized contract costs	-6	
L12	Other Liabilities	Effect on other liabilities	-200	
L4	Contract with Customer, Liability	Effect on contract liability	50	
L13	Retained Earnings (Accumulated Deficit)	Cumulative effect recognized on initial application of the new guidance	144	

Figure 5.3

Notes:

- "Difference between Revenue Guidance in Effect before and after Topic 606 [Member]" (**M44**) is located under "Initial Application Period Cumulative Effect Transition [Axis]" (**A7**) to indicate the effect from initial application of the new revenue guidance as compared with the guidance in effect before the change.

- "Revenue from Contract with Customer, Excluding Assessed Tax" (**L1**), "Cost of Goods and Services Sold" (**L11**), "Capitalized Contract Cost, Net" (**L10**), "Other Liabilities" (**L12**), "Contract with Customer, Liability" (**L4**), and "Retained Earnings (Accumulated Deficit)" (**L13**) are used to tag the fact value for the amount by which each financial statement line item is affected by the application of the new guidance as compared with the guidance that was in effect before the change.

Section 2: Statement of Income presentation

Overview of Modeling

Section 2 of this Guide is included to explain the dimensional modeling for revenue and cost of revenue within the Statement of Income. The Statement of Income was remodeled for the 2018 Taxonomy due to changes related to revenue from contracts with customers under the *FASB Accounting Standards Codification*® Topic 606 and to minimize the use of extensions for line item elements when tagging revenue and cost of revenue.

Line item element, "Revenue from Contract with Customer, Including Assessed Tax" (**L14**), is located in the Statement of Income as well as revenue line items that are out of scope under the *FASB Accounting Standards Codification*® Topic 606, such as, revenue from leases and insurance. In order to provide further disaggregation of revenue by the type of products or services, "Product and Service [Axis]" (**A3**) was added to the structure. The axis and its children are intended to be used in conjunction with the line items to specify the type of revenue presented on the Statement of Income.

Similar changes were made to the cost of revenue elements and they also are intended to be used with "Product and Service [Axis]" (**A3**) to identify which type of products or services that the cost of revenue elements relate to, if needed.

An extensible enumeration data type element was introduced for both revenue and cost of revenue line item elements. The extensible enumeration element is used to convey additional information about the revenue and cost of revenue values presented that are not disaggregated by type of products or services in the Statement of Income. Either "Product and Service [Axis]" (**A3**) or extensible enumeration elements ("Revenue from Contract with Customer, Product and Service [Extensible Enumeration]" (**XL1**) and "Cost, Product and Service [Extensible Enumeration]" (**XL2**)) are intended to be used to identify the type of products or services for revenue and cost of revenue. The extensible enumeration element should be used when only one type of revenue or cost of revenue is presented on the Statement of Income and no further disaggregation is necessary. The value of the extensible enumeration is the member representing the specific type of product or service. "Product and Service [Axis]" (**A3**) and its members are used when revenue and cost of revenue line items are broken into more than one type of product or service.

Example 11 illustrates the use of "Revenue Not from Contract with Customer" (**L25**) element. The element is included in the Taxonomy to accommodate filers who choose to disclose all the revenue recognized under guidance other than the *FASB Accounting Standards Codification*®

Topic 606 separately from revenue under the *FASB Accounting Standards Codification*® Topic 606 and as one line item, mostly, in the note disclosure.

Example 12 illustrates the use of another element, "Revenue Not from Contract with Customer, Other" (**L26**). The element is included in the Taxonomy to accommodate filers who choose to disclose all the revenue recognized under guidance other than the *FASB Accounting Standards Codification*® Topic 606 separately from revenue under the *FASB Accounting Standards Codification*® Topic 606 and as several line items. "Revenue Not from Contract with Customer, Other" (**L26**) is used when revenue recognized under guidance other than *FASB Accounting Standards Codification*® Topic 606 is presented as two or more separate line items, for example, lease revenue, revenue from derivatives, other non-ASC 606 revenue, etc. "Revenue Not from Contract with Customer" (**L25**) element from Example 11 cannot be used because its usage communicates that the tagged fact value represents all the revenue recognized under guidance other than the *FASB Accounting Standards Codification*® Topic 606 which is not correct. In this example, there are two line items in the note disclosure that represent revenue recognized under guidance other than the *FASB Accounting Standards Codification*® Topic 606: lease revenue and other revenue. Lease revenue is tagged with "Lease Income" (**L27**) and other revenue is tagged with "Revenue Not from Contract with Customer, Other" (**L26**). If both lease revenue and other revenue were presented as one line item, then the element from Example 11, "Revenue Not from Contract with Customer" (**L25**), would be used.

Examples 13a, 13b, and 14 illustrate the use of "Revenue Not from Contract with Customer, Excluding Interest Income" (**L29**) element.

Example 6—Revenue and Cost of Revenue in the Statement of Income Presentation —Unspecified Type of Revenue from Contracts with Customers

This Example illustrates the modeling for the revenue and cost of revenue in the Statement of Income when the type of revenue from contracts with customers is not specified.

Company C Statement of Income			
Year Ended December 31,		**2019**	
Revenue	**L1**	$	789
Cost of sales	**L11**		240
Gross profit	**L22**	$	549

Figure 6.1

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

	Standard Label	Balance Type	Period Type	Element Name
L1	Revenue from Contract with Customer, Excluding Assessed Tax	Credit	Duration	RevenueFromContractWithCustomerExcludingAssessedTax
L11	Cost of Goods and Services Sold	Debit	Duration	CostOfGoodsAndServicesSold
L22	Gross Profit	Credit	Duration	GrossProfit

Figure 6.2

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

	Standard Label	Preferred Label	Report-wide Value
L1	Revenue from Contract with Customer, Excluding Assessed Tax	Revenue	789
L11	Cost of Goods and Services Sold	Cost of sales	240
L22	Gross Profit	Gross profit	549

Figure 6.3

Notes:

- "Revenue from Contract with Customer, Excluding Assessed Tax" (**L1**) is used to tag the fact value for the revenue recognized from satisfaction of performance obligations, excluding tax collected from customers. Alternatively, "Revenue from Contract with Customer, Including Assessed Tax" element may be used, if applicable.

- "Cost of Goods and Services Sold" (**L11**) is used to tag the fact value for the costs related to sales.

- "Gross Profit" (**L22**) is used to tag the fact value for the difference between revenue and cost of revenue.

Example 7—Revenue and Cost of Revenue in the Statement of Income Presentation —One Type of Revenue from Contracts with Customers

This Example illustrates the modeling for the revenue and cost of revenue in the Statement of Income when one type of revenue from contracts with customers is disclosed.

Company D			
Statement of Income			
Year Ended December 31,		**2019**	
Revenue			
Products	**L1, XL1**	$	1,650
Cost of goods sold			
Products	**L11, XL2**		923
Gross profit	**L22**	$	727

Figure 7.1

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

	Standard Label	Balance Type	Period Type	Element Name
L1	Revenue from Contract with Customer, Excluding Assessed Tax	Credit	Duration	RevenueFromContractWithCustomerExcludingAssessedTax
L11	Cost of Goods and Services Sold	Debit	Duration	CostOfGoodsAndServicesSold
L22	Gross Profit	Credit	Duration	GrossProfit
XL1	Revenue from Contract with Customer, Product and Service [Extensible Enumeration]		Duration	RevenueFromContractWithCustomerProductAndServiceExtensibleList
XL2	Cost, Product and Service [Extensible Enumeration]		Duration	TypeOfCostGoodOrServiceExtensibleList

Figure 7.2

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

	Standard Label	Preferred Label	Report-wide Value
L1	Revenue from Contract with Customer, Excluding Assessed Tax	Revenue	1650
XL1	Revenue from Contract with Customer, Product and Service [Extensible Enumeration]		us-gaap:ProductMember
L11	Cost of Goods and Services Sold	Cost of goods sold	923
XL2	Cost, Product and Service [Extensible Enumeration]		us-gaap:ProductMember
L22	Gross Profit	Gross profit	727

Figure 7.3

Notes:

- "Revenue from Contract with Customer, Excluding Assessed Tax" (**L1**) is used to tag the fact value for the revenue recognized from satisfaction of performance obligations, excluding tax collected from customers. Alternatively, "Revenue from Contract with Customer, Including Assessed Tax" element may be used, if applicable.

- "Cost of Goods and Services Sold" (**L11**) is used to tag the fact value for the costs related to the sale of products.

- An extensible enumeration data type element is used to convey additional information about the revenue and cost of revenue values presented that are not subject to disaggregation by type of products or services in the Statement of Income. "Revenue from Contract with Customer, Product and Service [Extensible Enumeration]" (**XL1**) is used to tag the fact value about the type of revenue presented in the Statement of Income: revenue from sale of products. "Cost, Product and Service [Extensible Enumeration]" (**XL2**) is used to tag the fact value about the type of cost of goods sold presented in the Statement of Income, specifically, cost from sale of products. The value of the extensible enumeration is the member representing the specific type of product or service.

- "Gross Profit" (**L22**) is used to tag the fact value for the difference between revenue and cost of goods sold.

Example 8—Revenue and Cost of Revenue in the Statement of Income Presentation —Multiple Types of Revenue from Contracts with Customers—Use of Taxonomy Members

This Example illustrates the modeling for the revenue and cost of revenue in the Statement of Income when multiple types of revenue from contracts with customers are disclosed. The information about the types of revenue is conveyed dimensionally using Taxonomy member elements.

Company E Statement of Income			
Year Ended December 31,			**2019**
Revenue			
Electric	**L1, A3:M16**	$	550
Natural gas	**L1, A3:M17**		489
Total revenue	**L1**		1,039
Cost of goods sold			
Cost of electricity	**L17, A3:M16**		387
Cost of natural gas	**L17, A3:M17**		246
Depreciation and amortization	**L18**		198
Total cost of goods sold	**L11**		831
Gross profit	**L22**	$	208

Figure 8.1

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

	Standard Label	Balance Type	Period Type	Element Name
A3	Product and Service [Axis]		Duration	ProductOrServiceAxis
	Product and Service [Domain]		Duration	ProductsAndServicesDomain
M16	Electricity, US Regulated [Member]		Duration	ElectricityUsRegulatedMember
M17	Natural Gas, US Regulated [Member]		Duration	NaturalGasUsRegulatedMember
L1	Revenue from Contract with Customer, Excluding Assessed Tax	Credit	Duration	RevenueFromContractWithCustomerExcludingAssessedTax
L11	Cost of Goods and Services Sold	Debit	Duration	CostOfGoodsAndServicesSold
L17	Cost, Direct Material	Debit	Duration	CostDirectMaterial
L18	Cost, Depreciation and Amortization	Debit	Duration	CostOfGoodsAndServicesSoldDepreciationAndAmortization
L22	Gross Profit	Credit	Duration	GrossProfit

Figure 8.2

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

	Standard Label	Preferred Label	Electricity, US Regulated [Member] M16	Natural Gas, US Regulated [Member] M17	Report-wide Value
	Product and Service [Axis] **A3**				
L1	Revenue from Contract with Customer, Excluding Assessed Tax	Revenue	550	489	1039
L17	Cost, Direct Material	Cost of electricity and natural gas	387	246	
L18	Cost, Depreciation and Amortization	Depreciation and amortization			198
L11	Cost of Goods and Services Sold	Total cost of goods sold			831
L22	Gross Profit	Gross profit			208

Figure 8.3

Notes:

- "Revenue from Contract with Customer, Excluding Assessed Tax" (**L1**) is used to tag the fact value for the revenue recognized from satisfaction of performance obligations, excluding tax collected from customers. Alternatively, "Revenue from Contract with Customer, Including Assessed Tax" element may be used, if applicable.

- "Cost, Direct Material" (**L17**) is used to tag the fact value for the costs related to revenue-generating activities: sale of electricity and natural gas.

- "Electricity, US Regulated [Member]" (**M16**) and "Natural Gas, US Regulated [Member]" (**M17**) are located under "Product and Service [Axis]" (**A3**) to provide the types of the company's products and services. An extensible enumeration element is not used in this example since revenue and cost of revenue are further disaggregated into various types of revenue and cost of revenue.

- "Cost, Depreciation and Amortization" (**L18**) is used to tag the fact value for depreciation and amortization costs incurred by the company.

- "Cost of Goods and Services Sold" (**L11**) is used to tag the fact value for the total costs related to revenue-generating activities and depreciation and amortization costs.

- "Gross Profit" (**L22**) is used to tag the fact value for the difference between revenue and cost of goods sold.

Example 9—Revenue and Cost of Revenue in the Statement of Income Presentation —Multiple Types of Revenue from Contracts with Customers—Use of Extension Members

This Example illustrates the modeling for the revenue and cost of revenue in the Statement of Income when multiple types of revenue from contracts with customers are disclosed. The information about the types of revenue is conveyed dimensionally using both Taxonomy and extension member elements.

Company F Statement of Income			
Year Ended December 31,		**2019**	
Revenue			
Casino and racing	**L1, A3:ExM18**	$	579
Food and beverage	**L1, A3:M20**		256
Room	**L1, A3:M21**		148
Retail and entertainment	**L1, A3:ExM22**		78
Total revenue	**L1**		1,061
Cost of goods and services sold			
Casino and racing	**L11, A3:ExM18**		240
Food and beverage	**L11, A3:M20**		127
Room	**L11, A3:M21**		87
Retail and entertainment	**L11, A3:ExM22**		24
Total cost of goods and services sold	**L11**		478
Gross profit	**L22**	$	583

Figure 9.1

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

	Standard Label	Balance Type	Period Type	Element Name
A3	Product and Service [Axis]		Duration	ProductOrServiceAxis
	Product and Service [Domain]		Duration	ProductsAndServicesDomain
ExM18	Casino and Racing [Member]		Duration	CasinoAndRacingMember
M19	Casino [Member]		Duration	CasinoMember
M20	Food and Beverage [Member]		Duration	FoodAndBeverageMember
M21	Occupancy [Member]		Duration	OccupancyMember
ExM22	Retail and Entertainment [Member]		Duration	RetailAndEntertainmentMember
M23	Retail [Member]		Duration	RetailMember
M24	Entertainment [Member]		Duration	EntertainmentMember
L1	Revenue from Contract with Customer, Excluding Assessed Tax	Credit	Duration	RevenueFromContractWithCustomerExcludingAssessedTax
L11	Cost of Goods and Services Sold	Debit	Duration	CostOfGoodsAndServicesSold
L22	Gross Profit	Credit	Duration	GrossProfit

Figure 9.2

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

Standard Label	Preferred Label	Casino and Racing [Member]	Food and Beverage [Member]	Occupancy [Member]	Retail and Entertainment [Member]	Report-wide Value
Product and Service [Axis] **A3**		**ExM18**	**M20**	**M21**	**ExM22**	
L1 **Revenue from Contract with Customer, Excluding Assessed Tax**	**Total revenue**	579	256	148	78	1061
L11 **Cost of Goods and Services Sold**	**Total cost of goods and services sold**	240	127	87	24	478
L22 **Gross Profit**	**Gross profit**					583

Figure 9.3

Notes:

- "Revenue from Contract with Customer, Excluding Assessed Tax" (**L1**) is used to tag the fact value for the revenue recognized from satisfaction of performance obligations, excluding tax collected from customers. Alternatively, "Revenue from Contract with Customer, Including Assessed Tax" element may be used, if applicable.

- "Cost of Goods and Services Sold" (**L11**) is used to tag the fact value for the costs related to the sale of products or services.

- "Casino and Racing [Member]" (**ExM18**) and "Retail and Entertainment [Member]" (**ExM22**) are created and located together with "Food and Beverage [Member]" (**M20**) and "Occupancy [Member]" (**M21**) under "Product and Service [Axis]" (**A3**) to provide the types of the company's products and services. An extensible enumeration element is not used in this example since revenue and cost of revenue are further disaggregated into various types of revenue and cost of revenue.

- "Casino [Member]" (**M19**) is only presented in the extension taxonomy as a child of extension member, "Casino and Racing [Member]" (**ExM18**), to indicate that the fact value tagged with the extension member partially represents revenue related to casinos sales. "Casino [Member]" (**M19**) is not used to tag any values in the instance document. Because there is no "Racing [Member]" in the Taxonomy, no other member is included as a child of "Casino and Racing [Member]" (**ExM18**). This relationship is provided in order for consumers of the data to better understand what the extension member represents. By connecting the extension member to a Taxonomy element, the relationship provides for a programmatic consumption of this type of information. However, these types of relationships may not be supported by all XBRL filing software.

- "Retail [Member]" (**M23**) and "Entertainment [Member]" (**M24**) are only presented in the extension taxonomy as children of extension member, "Retail and Entertainment [Member]" (**ExM22**), to indicate that the fact values tagged with the extension member represent revenue related to both retail and entertainment sales. "Retail [Member]" (**M23**) and "Entertainment [Member]" (**M24**) are not used to tag any values in the instance document. This relationship is provided in order for consumers of the data to better understand what the extension member represents. By connecting the extension member to a Taxonomy element, the relationship provides for a programmatic consumption of this type of information. However, these types of relationships may not be supported by all XBRL filing software.

- "Gross Profit" (**L22**) is used to tag the fact value for the difference between revenue and cost of revenue.

Example 10—Revenue and Cost of Revenue in the Statement of Income Presentation—Multiple Types of Revenue—Revenue from Contracts with Customers and Lease Revenue

This Example illustrates the modeling for the revenue and cost of revenue in the Statement of Income when multiple types of revenue are presented on separate line items: revenue from contracts with customers and lease revenue.

Company G Statement of Income			
Year Ended December 31,			**2019**
Revenue			
Products	**L14, A3:M25**	$	879
Services	**L14, A3:M26**		564
Total products and services revenue	**L14**		1,443
Lease revenue	**L15**		179
Total revenue	**L16**		1,622
Costs and expenses			
Cost of products	**L38, A3:M25**		378
Cost of services	**L38, A3:M26**		279
Lease costs	**L19**		54
Selling, general, and administrative	**L20**		17
Excise tax	**L21**		5
Total costs and expenses	**L23**		733
Operating income	**L24**	$	889

Figure 10.1

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

	Standard Label	Balance Type	Period Type	Element Name
A3	Product and Service [Axis]		Duration	ProductOrServiceAxis
	Product and Service [Domain]		Duration	ProductsAndServicesDomain
M25	Product [Member]		Duration	ProductMember
M26	Service [Member]		Duration	ServiceMember
L14	Revenue from Contract with Customer, Including Assessed Tax	Credit	Duration	RevenueFromContractWithCustomerIncludingAssessedTax
L15	Sales-type Lease, Revenue	Credit	Duration	SalesTypeLeaseRevenue
L16	Revenues	Credit	Duration	Revenues
L19	Cost of Goods Sold, Sales-type Lease	Debit	Duration	CostOfGoodsSoldSalesTypeLease
L20	Selling, General and Administrative Expense	Debit	Duration	SellingGeneralAndAdministrativeExpense
L21	Excise and Sales Taxes	Debit	Duration	ExciseAndSalesTaxes
L23	Costs and Expenses	Debit	Duration	CostsAndExpenses
L24	Operating Income (Loss)	Credit	Duration	OperatingIncomeLoss
L38	Other Cost of Operating Revenue	Debit	Duration	OtherCostOfOperatingRevenue

Figure 10.2

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

	Standard Label	Preferred Label	Product [Member] M25	Service [Member] M26	Report-wide Value
	Product and Service [Axis] A3				
L14	Revenue from Contract with Customer, Including Assessed Tax	Products and services revenue	879	564	1443
L15	Sales-type Lease, Revenue	Lease revenue			179
L16	Revenues	Total revenue			1622
L38	Other Cost of Operating Revenue	Cost of products and services	378	279	
L19	Cost of Goods Sold, Sales-type Lease	Lease costs			54
L20	Selling, General and Administrative Expense	Selling, general, and administrative			17
L21	Excise and Sales Taxes	Excise tax			5
L23	Costs and Expenses	Total costs and expenses			733
L24	Operating Income (Loss)	Operating income			889

Figure 10.3

Notes:

- "Revenue from Contract with Customer, Including Assessed Tax" (**L14**) is used to tag the fact value for the revenue recognized from satisfaction of performance obligations, including tax collected from customers. "Excise and Sales Taxes" (**L21**) is used to tag the fact value for the amount of tax collected from customers. Alternatively, "Revenue from Contract with Customer, Excluding Assessed Tax" element may be used if excise tax is excluded from the revenue amount.

- "Other Cost of Operating Revenue" (**L38**) is used to tag the fact value for the costs related to sale of products and services that exclude "Lease costs", "Selling, general, and administrative", and "Excise tax". Per "Taxonomy Frequently Asked Questions" document, available on the FASB's website, Section 2, Question 2.3(b), elements with a caption "other" are intended to be used to represent the aggregation of immaterial items. "Cost of products" and "Cost of services" in this case represent all the items that are not material enough to be stated separately in the Statement of Income. "Lease costs", "Selling, general, and administrative", and "Excise tax" expenses are stated separately and the remainder of individually immaterial costs is presented as "Cost of products" and "Cost of services" and tagged with "Other Cost of Operating Revenue" (**L38**).

- "Product [Member]" (**M25**) and "Service [Member]" (**M26**) are located under "Product and Service [Axis]" (**A3**) to provide the types of the company's products and services. An extensible enumeration element is not used in this example because revenue and cost of revenue are further disaggregated into various types of revenue and cost of revenue.

- "Sales-type Lease, Revenue" (**L15**) is used to tag the fact value for the revenue related to leases. Revenue generated from leases is reported and tagged separately from revenue from contracts with customers because it is not in scope under the *FASB Accounting Standards Codification*® Topic 606.

- "Revenues" (**L16**) is used to tag the fact value for the total of revenue from contracts with customers and leases.

- "Cost of Goods Sold, Sales-type Lease" (**L19**) is used to tag the fact value for the costs related to revenue generated from leases.

- "Selling, General and Administrative Expense" (**L20**) is used to tag the fact values for selling, general, and administrative expenses incurred by the company.

- "Costs and Expenses" (**L23**) is used to tag the fact value for the total costs and expenses.

- "Operating Income (Loss)" (**L24**) is used to tag the fact value for the difference between operating revenue and operating costs and expenses.

Example 11—Revenue and Cost of Revenue in the Statement of Income Presentation—Multiple Types of Revenue—Revenue from Contracts with Customers and Revenue Other than Topic 606 (Including Lease Revenue)—Combined Presentation

This Example illustrates the modeling for the revenue and cost of revenue in the Statement of Income and Revenue note disclosure. The following combinations are presented:

1. Statement of Income:

    a. Revenue under the *FASB Accounting Standards Codification*® Topic 606, Revenue from Contracts with Customers, is combined with miscellaneous revenue under guidance other than the *FASB Accounting Standards Codification*® Topic 606 ("Product sales");

    b. Revenue under the *FASB Accounting Standards Codification*® Topic 606, Revenue from Contracts with Customers, is combined with lease revenue ("Transportation, storage, and other services").

2. Revenue note disclosure:

    a. Revenue under the *FASB Accounting Standards Codification*® Topic 606, Revenue from Contracts with Customers, is presented separately;

    b. Lease revenue is combined with miscellaneous revenue under guidance other than the *FASB Accounting Standards Codification*® Topic 606, Revenue from Contracts with Customers ("Non-ASC 606 revenue").

Company H Statement of Income		
Year Ended December 31,		**2019**
Revenue		
Product sales [1]	**L16, A3:M25** $	663,174
Transportation, storage, and other services [2]	**L16, A3:ExM28**	348,982
Total revenue	**L16**	1,012,156
Costs and expenses		
Cost of product sales	**L28, A3:M25**	457,564
Cost of transportation, storage, and other services	**L28, A3:ExM28**	121,337
Operating expenses	**L37**	147,989
Selling, general, and administrative	**L20**	54,789
Depreciation and amortization	**L18**	26,879
Total costs and expenses	**L23**	808,558
Operating income	**L24** $	203,598

The footnotes are included for informational purposes only and are not intended to be a part of the reported information:

[1] The amount includes revenue from product sales recognized under the *FASB Accounting Standards Codification*® Topic 606, Revenue from Contracts with Customers, and revenue recognized under the guidance other than the *FASB Accounting Standards Codification*® Topic 606. The calculation is as follows: $663,174 = $656,642 (Product sales revenue—Topic 606) + $6,532 (Non-ASC 606 revenue from miscellaneous sources—Topic other than 606). See Figure 11.1b for the source of the values.

[2] The amount includes revenue recognized under the *FASB Accounting Standards Codification*® Topic 606, Revenue from Contracts with Customers, and revenue recognized under the *FASB Accounting Standards Codification*® Topic 842, Leases. The calculation is as follows: $348,982 = $200,713 (Pipeline transportation revenue—Topic 606) + $88,862 (Terminaling and storage services revenue—Topic 606) + $29,129 (Other services revenue—Topic 606) + $30,278 (Non-ASC 606 revenue from leases—Topic 842). See Figure 11.1b for the source of the values.

Figure 11.1a

Year Ended December 31, 2019		Refined product	Crude oil	Intersegment eliminations	Total
		A1:ExM4, A9:M46	**A1:ExM5, A9:M46**	**A9:M47**	
Company H					
Note Disclosure					
Disaggregation of Revenue					
Revenue from contracts with customers					
Pipeline transportation	**L1, A3:ExM29**	$ 145,972	$ 54,741	$ —	$ 200,713
Terminalling and storage services	**L1, A3:ExM30**	54,789	34,551	(478)	88,862
Product sales	**L1, A3:M25**	598,746	57,896	—	656,642
Other services	**L1, A3:M27**	22,015	7,898	(784)	29,129
Total revenue from contracts with customers	**L1**	821,522	155,086	(1,262)	975,346
Non-ASC 606 revenue [1]	**L25**	10,367	26,443	—	36,810
Total revenue	**L16**	$ 831,889	$ 181,529	$ (1,262)	$ 1,012,156

The footnote is included for informational purposes only and is not intended to be a part of the reported information:

[1] Amount of revenue recognized under guidance other than the *FASB Accounting Standards Codification*® Topic 606, including lease revenue ($30,278) and other miscellaneous revenue ($6,532).

Figure 11.1b

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

	Standard Label	Balance Type	Period Type	Element Name
A1	Segments [Axis]		Duration	StatementBusinessSegmentsAxis
	Segments [Domain]		Duration	SegmentDomain
ExM4	Refined Product Segment [Member]		Duration	RefinedProductSegmentMember
ExM5	Crude Oil Segment [Member]		Duration	CrudeOilSegmentMember
A3	Product and Service [Axis]		Duration	ProductOrServiceAxis
	Product and Service [Domain]		Duration	ProductsAndServicesDomain
M25	Product [Member]		Duration	ProductMember
M27	Service, Other [Member]		Duration	ServiceOtherMember
ExM28	Transportation, Storage, and Other Services [Member]		Duration	TransportationStorageAndOtherServicesMember
ExM29	Pipeline Transportation [Member]		Duration	PipelineTransportationMember
ExM30	Terminalling and Storage Service [Member]		Duration	TerminallingAndStorageServiceMember
A9	Consolidation Items [Axis]		Duration	ConsolidationItemsAxis
	Consolidation Items [Domain]		Duration	ConsolidationItemsDomain
M46	Operating Segments [Member]		Duration	OperatingSegmentsMember
M47	Intersegment Eliminations [Member]		Duration	IntersegmentEliminationMember
L1	Revenue from Contract with Customer, Excluding Assessed Tax	Credit	Duration	RevenueFromContractWithCustomerExcludingAssessedTax
L16	Revenues	Credit	Duration	Revenues
L18	Cost, Depreciation and Amortization	Debit	Duration	CostOfGoodsAndServicesSoldDepreciationAndAmortization
L20	Selling, General and Administrative Expense	Debit	Duration	SellingGeneralAndAdministrativeExpense
L23	Costs and Expenses	Debit	Duration	CostsAndExpenses
L24	Operating Income (Loss)	Credit	Duration	OperatingIncomeLoss
L25	Revenue Not from Contract with Customer	Credit	Duration	RevenueNotFromContractWithCustomer
L28	Cost of Goods and Service, Excluding Depreciation, Depletion, and Amortization	Debit	Duration	CostOfGoodsAndServiceExcludingDepreciationDepletionAndAmortization
L37	Other Cost and Expense, Operating	Debit	Duration	OtherCostAndExpenseOperating

Figure 11.2

The XBRL report views created using the modeling structure are provided here:

	Standard Label	Preferred Label	Product [Member] M25	Transportation, Storage, and Other Services [Member] ExM28	Report-wide Value
	Product and Service [Axis] **A3**				
L16	Revenues	Total revenue	663174	348982	1012156
L28	Cost of Goods and Service, Excluding Depreciation, Depletion, and Amortization	Cost of product sales and transportation, storage, and other services	457564	121337	
L37	Other Cost and Expense, Operating	Operating expenses			147989
L20	Selling, General and Administrative Expense	Selling, general, and administrative			54789
L18	Cost, Depreciation and Amortization	Depreciation and amortization			26879
L23	Costs and Expenses	Total costs and expenses			808558
L24	Operating Income (Loss)	Operating income			203598

Figure 11.3a

Standard Label	Consolidation Items [Axis] A9	Segments [Axis] A1	Product and Service [Axis] A3	L1 Revenue from Contract with Customer, Excluding Assessed Tax	L25 Revenue Not from Contract with Customer	L16 Revenues
Preferred Label				Total revenue from contracts with customers	Non-ASC 606 revenue	Total revenue
	Operating Segments [Member] M46	Refined Product Segment [Member] ExM4	Pipeline Transportation [Member] ExM29	145972		
			Terminalling and Storage Service [Member] ExM30	54789		
			Product [Member] M25	598746		
			Service, Other [Member] M27	22015		
				821522	10367	831889
		Crude Oil Segment [Member] ExM5	Pipeline Transportation [Member] ExM29	54741		
			Terminalling and Storage Service [Member] ExM30	34551		
			Product [Member] M25	57896		
			Service, Other [Member] M27	7898		
				155086	26443	181529
	Intersegment Eliminations [Member] M47		Pipeline Transportation [Member] ExM29	0		
			Terminalling and Storage Service [Member] ExM30	-478		
			Product [Member] M25	0		
			Service, Other [Member] M27	-784		
				-1262	0	-1262
			Pipeline Transportation [Member] ExM29	200713		
			Terminalling and Storage Service [Member] ExM30	88862		
			Product [Member] M25	656642		
			Service, Other [Member] M27	29129		
Report-wide Value				975346	36810	1012156

Figure 11.3b

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Notes:

Statement of Income:

- "Revenues" (**L16**) is used to tag the fact values for all revenue line items on the Statement of Income, including the total value, because both line items are a mixture of revenue from contracts with customers, lease revenue, and miscellaneous revenue under guidance other than the *FASB Accounting Standards Codification*® Topic 606, Revenue from Contracts with Customers.

- "Transportation, Storage, and Other Services [Member]" (**ExM28**) is created and located together with "Product [Member]" (**M25**) under "Product and Service [Axis]" (**A3**) to provide the types of the company's products and services. An extensible enumeration element is not used because revenue is further disaggregated into various types of revenue.

- "Cost of Goods and Service, Excluding Depreciation, Depletion, and Amortization" (**L28**) is used to tag the fact value for the costs related to sale of products and transportation, storage, and other services.

- "Other Cost and Expense, Operating" (**L37**) is used to tag the fact value for operating expenses incurred by the company that exclude "Depreciation and amortization" and "Selling, general, and administrative" expenses. Per "Taxonomy Frequently Asked Questions" document, available on the FASB's website, Section 2, Question 2.3(b), elements with a caption "other" are intended to be used to represent the aggregation of immaterial items. "Operating expenses" in this case represent all the items that are not individually material enough to be stated separately in the Statement of Income. "Cost of product sales", "Depreciation and amortization", and "Selling, general, and administrative" expenses are stated separately and the remainder of individually immaterial expenses is presented as "Operating expenses" and tagged with "Other Cost and Expense, Operating" (**L37**).

- "Selling, General and Administrative Expense" (**L20**) is used to tag the fact value for selling, general, and administrative expenses incurred by the company.

- "Cost, Depreciation and Amortization" (**L18**) is used to tag the fact value for depreciation and amortization expenses incurred by the company.

- "Costs and Expenses" (**L23**) is used to tag the fact value for the total costs and expenses.

- "Operating Income (Loss)" (**L24**) is used to tag the fact value for the difference between operating revenue and operating costs and expenses.

Revenue note disclosure:

- "Revenue from Contract with Customer, Excluding Assessed Tax" (**L1**) is used to tag the fact values for the revenue recognized under the *FASB Accounting Standards Codification*® Topic 606, Revenue from Contracts with Customers. In this example, the revenue recognized from satisfaction of performance obligations excludes tax collected from customers. Alternatively, "Revenue from Contract with Customer, Including Assessed Tax" element may be used, if applicable.

- "Pipeline Transportation [Member]" (**ExM29**) and "Terminalling and Storage Service [Member]" (**ExM30**) are created and located together with "Product [Member]" (**M25**) and "Service, Other [Member]" (**M27**) under "Product and Service [Axis]" (**A3**) to provide the types of the company's products and services. An extensible enumeration element is not used in this example because revenue from contracts with customers is further disaggregated into various types of revenue.

- "Refined Product Segment [Member]" (**ExM4**) and "Crude Oil Segment [Member]" (**ExM5**) are created and located under "Segments [Axis]" (**A1**) to provide the company-specific names of the segments.

- "Revenue Not from Contract with Customer" (**L25**) is used to tag the fact value for the revenue recognized under guidance other than the *FASB Accounting Standards Codification*® Topic 606. It is comprised of revenue related to leases and other miscellaneous revenue. Because it is not in scope under the *FASB Accounting Standards Codification*® Topic 606, such revenue is disclosed and tagged separately from revenue from contracts with customers. "Lease Income" (**L27**) cannot be used because "Non-ASC 606 revenue" line item represents a mixture of lease revenue and revenue from other sources. Revenue related to leases is used as an example of revenue recognized under guidance other than the *FASB Accounting Standards Codification*® Topic 606 to illustrate the tagging for revenue recognized under the *FASB Accounting Standards Codification*® Topic 606. It is not intended to demonstrate the proper tagging of revenue from leases. Refer to "Leases under Topic 842" Taxonomy Implementation Guide posted on the FASB's website for more details on guidance for leases.

- The XBRL report view has the primary line item elements in the column headings, and the member elements are the row headings due to size constraints.

Example 12—Revenue and Cost of Revenue in the Statement of Income Presentation—Multiple Types of Revenue—Revenue from Contracts with Customers and Revenue Other than Topic 606 (Including Lease Revenue)—Separate Presentation

This Example illustrates the modeling for the revenue and cost of revenue in the Statement of Income and Revenue note disclosure. The following combinations are presented:

1. Statement of Income:

    a. Revenue under the *FASB Accounting Standards Codification*® Topic 606, Revenue from Contracts with Customers, is combined with miscellaneous revenue under guidance other than the *FASB Accounting Standards Codification*® Topic 606 ("Product sales");

    b. Revenue under the *FASB Accounting Standards Codification*® Topic 606, Revenue from Contracts with Customers, is combined with lease revenue ("Transportation, storage, and other services").

2. Revenue note disclosure:

    a. Revenue under the *FASB Accounting Standards Codification*® Topic 606, Revenue from Contracts with Customers, is presented separately;

    b. Lease revenue is presented separately ("Revenue from leases");

    c. Miscellaneous revenue under guidance other than the *FASB Accounting Standards Codification*® Topic 606, Revenue from Contracts with Customers, is presented separately ("Other revenue").

Company I Statement of Income			
Year Ended December 31,			**2019**
Revenue			
Product sales [1]	**L16, A3:M25**	$	663,174
Transportation, storage, and other services [2]	**L16, A3:ExM28**		348,982
Total revenue	**L16**		1,012,156
Costs and expenses			
Cost of product sales	**L28, A3:M25**		457,564
Cost of transportation, storage, and other services	**L28, A3:ExM28**		121,337
Operating expenses	**L37**		147,989
Selling, general, and administrative	**L20**		54,789
Depreciation and amortization	**L18**		26,879
Total costs and expenses	**L23**		808,558
Operating income	**L24**	$	203,598

The footnotes are included for informational purposes only and are not intended to be a part of the reported information:

[1] The amount includes revenue from product sales recognized under the *FASB Accounting Standards Codification*® Topic 606, Revenue from Contracts with Customers, and revenue recognized under the guidance other than the *FASB Accounting Standards Codification*® Topic 606. The calculation is as follows: $663,174 = $656,642 (Product sales revenue—Topic 606) + $6,532 (Revenue from other miscellaneous sources—Topic other than 606). See Figure 12.1b for the source of the values.

[2] The amount includes revenue recognized under the *FASB Accounting Standards Codification*® Topic 606, Revenue from Contracts with Customers, and revenue recognized under the *FASB Accounting Standards Codification*® Topic 842, Leases. The calculation is as follows: $348,982 = $200,713 (Pipeline transportation revenue—Topic 606) + $88,862 (Terminaling and storage services revenue—Topic 606) + $29,129 (Other services revenue—Topic 606) + $30,278 (Revenue from leases—Topic 842). See Figure 12.1b for the source of the values.

Figure 12.1a

Year Ended December 31, 2019		Refined product	Crude oil	Intersegment eliminations	Total
		A1:ExM4, A9:M46	**A1:ExM5, A9:M46**	**A9:M47**	
Revenue from contracts with customers					
Pipeline transportation	**L1, A3:ExM29**	$ 145,972	$ 54,741	$ —	$ 200,713
Terminalling and storage services	**L1, A3:ExM30**	54,789	34,551	(478)	88,862
Product sales	**L1, A3:M25**	598,746	57,896	—	656,642
Other services	**L1, A3:M27**	22,015	7,898	(784)	29,129
Total revenue from contracts with customers	**L1**	821,522	155,086	(1,262)	975,346
Revenue from leases	**L27**	5,489	24,789	—	30,278
Other revenue [1]	**L26**	4,878	1,654	—	6,532
Total revenue	**L16**	$ 831,889	$ 181,529	$ (1,262)	$ 1,012,156

Company I
Note Disclosure
Disaggregation of Revenue

The footnote is included for informational purposes only and is not intended to be a part of the reported information:

[1] Amount of revenue recognized under guidance other than the *FASB Accounting Standards Codification*® Topic 606, Revenue from Contracts with Customers, and Topic 842, Leases.

Figure 12.1b

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

	Standard Label	Balance Type	Period Type	Element Name
A1	Segments [Axis]		Duration	StatementBusinessSegmentsAxis
	Segments [Domain]		Duration	SegmentDomain
ExM4	Refined Product Segment [Member]		Duration	RefinedProductSegmentMember
ExM5	Crude Oil Segment [Member]		Duration	CrudeOilSegmentMember
A3	Product and Service [Axis]		Duration	ProductOrServiceAxis
	Product and Service [Domain]		Duration	ProductsAndServicesDomain
M25	Product [Member]		Duration	ProductMember
M27	Service, Other [Member]		Duration	ServiceOtherMember
ExM28	Transportation, Storage, and Other Services [Member]		Duration	TransportationStorageAndOtherServicesMember
ExM29	Pipeline Transportation [Member]		Duration	PipelineTransportationMember
ExM30	Terminalling and Storage Service [Member]		Duration	TerminallingAndStorageServiceMember
A9	Consolidation Items [Axis]		Duration	ConsolidationItemsAxis
	Consolidation Items [Domain]		Duration	ConsolidationItemsDomain
M46	Operating Segments [Member]		Duration	OperatingSegmentsMember
M47	Intersegment Eliminations [Member]		Duration	IntersegmentEliminationMember
L1	Revenue from Contract with Customer, Excluding Assessed Tax	Credit	Duration	RevenueFromContractWithCustomerExcludingAssessedTax
L16	Revenues	Credit	Duration	Revenues
L18	Cost, Depreciation and Amortization	Debit	Duration	CostOfGoodsAndServicesSoldDepreciationAndAmortization
L20	Selling, General and Administrative Expense	Debit	Duration	SellingGeneralAndAdministrativeExpense
L23	Costs and Expenses	Debit	Duration	CostsAndExpenses
L24	Operating Income (Loss)	Credit	Duration	OperatingIncomeLoss
L26	Revenue Not from Contract with Customer, Other	Credit	Duration	RevenueNotFromContractWithCustomerOther
L27	Lease Income	Credit	Duration	LeaseIncome
L28	Cost of Goods and Service, Excluding Depreciation, Depletion, and Amortization	Debit	Duration	CostOfGoodsAndServiceExcludingDepreciationDepletionAndAmortization
L37	Other Cost and Expense, Operating	Debit	Duration	OtherCostAndExpenseOperating

Figure 12.2

The XBRL report views created using the modeling structure are provided here:

	Standard Label	Preferred Label	Product [Member] M25	Transportation, Storage, and Other Services [Member] ExM28	Report-wide Value
	Product and Service [Axis] A3				
L16	Revenues	Total revenue	663174	348982	1012156
L28	Cost of Goods and Service, Excluding Depreciation, Depletion, and Amortization	Cost of product sales and transportation, storage, and other services	457564	121337	
L37	Other Cost and Expense, Operating	Operating expenses			147989
L20	Selling, General and Administrative Expense	Selling, general, and administrative			54789
L18	Cost, Depreciation and Amortization	Depreciation and amortization			26879
L23	Costs and Expenses	Total costs and expenses			808558
L24	Operating Income (Loss)	Operating income			203598

Figure 12.3a

Standard Label	Consolidation Items [Axis] A9	Segments [Axis] A1	Product and Service [Axis] A3	**L1** Revenue from Contract with Customer, Excluding Assessed Tax	**L27** Lease Income	**L26** Revenue Not from Contract with Customer, Other	**L16** Revenues
Preferred Label				Total revenue from contracts with customers	Revenue from leases	Other revenue	Total revenue
Operating Segments [Member] M46		**Refined Product Segment [Member]** ExM4	**Pipeline Transportation [Member]** ExM29	145972			
			Terminalling and Storage Service [Member] ExM30	54789			
			Product [Member] M25	598746			
			Service, Other [Member] M27	22015			
				821522	5489	4878	831889
		Crude Oil Segment [Member] ExM5	**Pipeline Transportation [Member]** ExM29	54741			
			Terminalling and Storage Service [Member] ExM30	34551			
			Product [Member] M25	57896			
			Service, Other [Member] M27	7898			
				155086	24789	1654	181529
Intersegment Eliminations [Member] M47			**Pipeline Transportation [Member]** ExM29	0			
			Terminalling and Storage Service [Member] ExM30	-478			
			Product [Member] M25	0			
			Service, Other [Member] M27	-784			
				-1262	0	0	-1262
			Pipeline Transportation [Member] ExM29	200713			
			Terminalling and Storage Service [Member] ExM30	88862			
			Product [Member] M25	656642			
			Service, Other [Member] M27	29129			
Report-wide Value				975346	30278	6532	1012156

Figure 12.3b

Notes:

Statement of Income:

- "Revenues" (**L16**) is used to tag the fact values for all revenue line items on the Statement of Income, including the total value, because both line items are a mixture of revenue from contracts with customers, lease revenue, and miscellaneous revenue under guidance other than the *FASB Accounting Standards Codification*® Topic 606, Revenue from Contracts with Customers.

- "Transportation, Storage, and Other Services [Member]" (**ExM28**) is created and located together with "Product [Member]" (**M25**) under "Product and Service [Axis]" (**A3**) to provide the types of the company's products and services. An extensible enumeration element is not used because revenue is further disaggregated into various types of revenue.

- "Cost of Goods and Service, Excluding Depreciation, Depletion, and Amortization" (**L28**) is used to tag the fact value for the costs related to sale of products and transportation, storage, and other services.

- "Other Cost and Expense, Operating" (**L37**) is used to tag the fact value for operating expenses incurred by the company that exclude "Depreciation and amortization" and "Selling, general, and administrative" expenses. Per "Taxonomy Frequently Asked Questions" document, available on the FASB's website, Section 2, Question 2.3(b), elements with a caption "other" are intended to be used to represent the aggregation of immaterial items. "Operating expenses" in this case represent all the items that are not individually material enough to be stated separately in the Statement of Income. "Cost of product sales," "Depreciation and amortization," and "Selling, general, and administrative" expenses are stated separately and the remainder of individually immaterial expenses is presented as "Operating expenses" and tagged with "Other Cost and Expense, Operating" (**L37**).

- "Selling, General and Administrative Expense" (**L20**) is used to tag the fact value for selling, general, and administrative expenses incurred by the company.

- "Cost, Depreciation and Amortization" (**L18**) is used to tag the fact value for depreciation and amortization expenses incurred by the company.

- "Costs and Expenses" (**L23**) is used to tag the fact value for the total costs and expenses.

- "Operating Income (Loss)" (**L24**) is used to tag the fact value for the difference between operating revenue and operating costs and expenses.

Revenue note disclosure:

- "Revenue from Contract with Customer, Excluding Assessed Tax" (**L1**) is used to tag the fact values for the revenue recognized under the *FASB Accounting Standards Codification*® Topic 606, Revenue from Contracts with Customers. In this example, the revenue recognized from satisfaction of performance obligations excludes tax collected from customers. Alternatively, "Revenue from Contract with Customer, Including Assessed Tax" element may be used, if applicable.

- "Pipeline Transportation [Member]" (**ExM29**) and "Terminalling and Storage Service [Member]" (**ExM30**) are created and located together with "Product [Member]" (**M25**) and "Service, Other [Member]" (**M27**) under "Product and Service [Axis]" (**A3**) to provide the types of the company's products and services. An extensible enumeration element is not used in this example because revenue from contracts with customers is further disaggregated into various types of revenue.

- "Refined Product Segment [Member]" (**ExM4**) and "Crude Oil Segment [Member]" (**ExM5**) are created and located under "Segments [Axis]" (**A1**) to provide the company-specific names of the segments.

- "Lease Income" (**L27**) is used to tag the fact value for the revenue from leases under the *FASB Accounting Standards Codification*® Topic 842.

- "Revenue Not from Contract with Customer, Other" (**L26**) is used to tag the fact value for the other revenue recognized under guidance other than the *FASB Accounting Standards Codification*® Topic 606. It is comprised of revenue from other miscellaneous sources but excludes revenue from leases. "Revenue Not from Contract with Customer" (**L25**) cannot be used in this example because there is another component of revenue that is also out of scope for the *FASB Accounting Standards Codification*® Topic 606. It is presented as a separate line item: revenue from leases and is tagged with "Lease Income" (**L27**). The usage of "Revenue Not from Contract with Customer" (**L25**) implies that the tagged fact value is all the revenue not in scope under the *FASB Accounting Standards Codification*® Topic 606. The usage of "Revenue Not from Contract with Customer, Other" (**L26**) communicates that the tagged fact value is not in scope under the *FASB Accounting Standards Codification*® Topic 606 but it does not represent all the revenue not in scope under the *FASB Accounting Standards Codification*® Topic 606.

- The XBRL report view has the primary line item elements in the column headings, and the member elements are the row headings due to size constraints.

Example 13a—Revenue and Cost of Revenue in the Statement of Income Presentation—Financial Institution—Includes Subtotals in the Revenue Note Disclosure—Alternative 1

This Example illustrates the modeling for the revenue and cost of revenue in the Statement of Income and Revenue note disclosure for a financial institution. The following combinations are presented:

1. Statement of Income:

    a. Only non-interest income portion of the Statement of Income is illustrated;

    b. Revenue under the *FASB Accounting Standards Codification*® Topic 606, Revenue from Contracts with Customers, is presented as separate line items ("Service charges on deposit accounts," "Debit and credit card interchange fees," and "Trust and investment management fees");

    c. Revenue under guidance other than the *FASB Accounting Standards Codification*® Topic 606, Revenue from Contracts with Customers, is presented as separate line items as well ("Mortgage banking," "Bank-owned life insurance," "Net gain on sale of loans," "Net gain on sale of securities available for sale," and "Other non-interest income").

2. Revenue note disclosure:

    a. Non-interest income under the *FASB Accounting Standards Codification*® Topic 606, Revenue from Contracts with Customers, is presented as separate line items, similarly to the Statement of Income, and includes the subtotal ("Non-interest income in scope of Topic 606");

    b. Non-interest income under guidance other than the *FASB Accounting Standards Codification*® Topic 606, Revenue from Contracts with Customers, is presented as one line item. ("Non-interest income not in scope of Topic 606").

Company J Statement of Income		
Year Ended December 31,		**2019**
NON-INTEREST INCOME		
Service charges on deposit accounts [1]	**L1, A3:M31** $	8,797
Mortgage banking	**ExL31**	2,478
Debit and credit card interchange fees [1]	**L1, A3:M34**	6,587
Bank-owned life insurance	**L32**	578
Trust and investment management fees [1]	**L1, A3:ExM35**	10,245
Net gain on sale of loans	**L33**	1,452
Net gain on sale of securities available for sale	**L34**	987
Other non-interest income	**L35**	1,479
Total non-interest income	**L30** $	32,603

[1] Non-interest income recognized under the *FASB Accounting Standards Codification*® Topic 606, Revenue from Contracts with Customers.

Figure 13a.1a

Company J Note Disclosure Revenue from Contracts with Customers		
Year Ended December 31,		**2019**
Non-interest income in scope of Topic 606:		
Service charges on deposit accounts	**L1, A3:M31** $	8,797
Debit and credit card interchange fees	**L1, A3:M34**	6,587
Trust and investment management fees	**L1, A3:ExM35**	10,245
Non-interest income in scope of Topic 606	**L1**	25,629
Non-interest income not in scope of Topic 606	**L29**	6,974
Total non-interest income	**L30** $	32,603

Figure 13a.1b

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

	Standard Label	Balance Type	Period Type	Element Name
A3	Product and Service [Axis]		Duration	ProductOrServiceAxis
	Product and Service [Domain]		Duration	ProductsAndServicesDomain
M31	Deposit Account [Member]		Duration	DepositAccountMember
M34	Credit and Debit Card [Member]		Duration	CreditAndDebitCardMember
ExM35	Trust and Investment Management Fees [Member]		Duration	TrustAndInvestmentManagementFeesMember
L1	Revenue from Contract with Customer, Excluding Assessed Tax	Credit	Duration	RevenueFromContractWithCustomerExcludingAssessedTax
L29	Revenue Not from Contract with Customer, Excluding Interest Income	Credit	Duration	RevenueNotFromContractWithCustomerExcludingInterestIncome
L30	Noninterest Income	Credit	Duration	NoninterestIncome
ExL31	Mortgage Banking, Noninterest Income	Credit	Duration	MortgageBankingNoninterestIncome
L32	Bank Owned Life Insurance Income	Credit	Duration	BankOwnedLifeInsuranceIncome
L33	Gain (Loss) on Sales of Loans, Net	Credit	Duration	GainLossOnSalesOfLoansNet
L34	Debt Securities, Available-for-sale, Realized Gain (Loss)	Credit	Duration	DebtSecuritiesAvailableForSaleRealizedGainLoss
L35	Noninterest Income, Other Operating Income	Credit	Duration	NoninterestIncomeOtherOperatingIncome

Figure 13a.2

The XBRL report views created using the modeling structure are provided here:

Standard Label	Preferred Label	Deposit Account [Member] M31	Credit and Debit Card [Member] M34	Trust and Investment Management Fees [Member] ExM35	Report-wide Value
Product and Service [Axis] **A3**					
L1 Revenue from Contract with Customer, Excluding Assessed Tax	Non-interest income in scope of Topic 606	8797	6587	10245	
ExL31 Mortgage Banking, Noninterest Income	Mortgage banking				2478
L32 Bank Owned Life Insurance Income	Bank-owned life insurance				578
L33 Gain (Loss) on Sales of Loans, Net	Net gain on sale of loans				1452
L34 Debt Securities, Available-for-sale, Realized Gain (Loss)	Net gain on sale of securities available for sale				987
L35 Noninterest Income, Other Operating Income	Other non-interest income				1479
L30 Noninterest Income	Total non-interest income				32603

Figure 13a.3a

	Standard Label	Preferred Label	Deposit Account [Member]	Credit and Debit Card [Member]	Trust and Investment Management Fees [Member]	Report-wide Value
	Product and Service [Axis] A3		M31	M34	ExM35	
L1	Revenue from Contract with Customer, Excluding Assessed Tax	Non-interest income in scope of Topic 606	8797	6587	10245	25629
L29	Revenue Not from Contract with Customer, Excluding Interest Income	Non-interest income not in scope of Topic 606				6974
L30	Noninterest Income	Total non-interest income				32603

Figure 13a.3b

Notes:

Statement of Income:

- "Revenue from Contract with Customer, Excluding Assessed Tax" (**L1**) is used to tag the fact values for the revenue recognized under the *FASB Accounting Standards Codification*® Topic 606, Revenue from Contracts with Customers, in both the Statement of Income and Revenue note disclosure. In this example, the revenue recognized from satisfaction of performance obligations excludes tax collected from customers. Alternatively, "Revenue from Contract with Customer, Including Assessed Tax" element may be used, if applicable.

- "Trust and Investment Management Fees [Member]" (**ExM35**) is created and located together with "Deposit Account [Member]" (**M31**) and "Credit and Debit Card [Member]" (**M34**) under "Product and Service [Axis]" (**A3**) to provide the types of the company's non-interest income.

- The fact values for the non-interest income recognized under guidance other than the *FASB Accounting Standards Codification*® Topic 606, Revenue from Contracts with Customers, are tagged using the line item elements and no dimensions. The following line item elements are used:

  ◦ "Mortgage Banking, Noninterest Income" (**ExL31**) is created to tag the fact value for non-interest income from mortgage banking;

  ◦ "Bank Owned Life Insurance Income" (**L32**), "Gain (Loss) on Sales of Loans, Net" (**L33**), "Debt Securities, Available-for-sale, Realized Gain (Loss)" (**L34**), and "Noninterest Income, Other Operating Income" (**L35**) are used to tag the fact values for non-interest income recognized under guidance other than the *FASB Accounting Standards Codification*® Topic 606, Revenue from Contracts with Customers.

- "Noninterest Income" (**L30**) is used to tag the fact value for the total non-interest income.

Revenue note disclosure:

- "Revenue from Contract with Customer, Excluding Assessed Tax" (**L1**) is used to tag the fact values for the revenue recognized under the *FASB Accounting Standards Codification*® Topic 606, Revenue from Contracts with Customers, in both the Statement of Income and Revenue note disclosure. In this example, the revenue recognized from

satisfaction of performance obligations excludes tax collected from customers. Alternatively, "Revenue from Contract with Customer, Including Assessed Tax" element may be used, if applicable.

- "Trust and Investment Management Fees [Member]" (**ExM35**) is created and located together with "Deposit Account [Member]" (**M31**) and "Credit and Debit Card [Member]" (**M34**) under "Product and Service [Axis]" (**A3**) to provide the types of the company's non-interest income.

- "Revenue Not from Contract with Customer, Excluding Interest Income" (**L29**) is used to tag the fact value for the total of non-interest income recognized under guidance other than the *FASB Accounting Standards Codification*® Topic 606.

- "Noninterest Income" (**L30**) is used to tag the fact value for the total non-interest income.

Example 13b—Revenue and Cost of Revenue in the Statement of Income Presentation—Financial Institution—Includes Subtotals in the Revenue Note Disclosure—Alternative 2

This Example illustrates the modeling for the revenue and cost of revenue in the Statement of Income and Revenue note disclosure for a financial institution. The following combinations are presented:

1. Statement of Income:

   a. Only non-interest income portion of the Statement of Income is illustrated;

   b. Revenue under the *FASB Accounting Standards Codification*® Topic 606, Revenue from Contracts with Customers, is presented as separate line items ("Service charges on deposit accounts," "Debit and credit card interchange fees," and "Trust and investment management fees");

   c. Revenue under guidance other than the *FASB Accounting Standards Codification*® Topic 606 is presented as separate line items ("Mortgage banking," "Net gain on sale of loans," "Net gain on sale of securities available for sale," and "Other non-interest income").

   d. "Insurance income" is a combination of revenue under the *FASB Accounting Standards Codification*® Topic 606 and revenue recognized under guidance other than the *FASB Accounting Standards Codification*® Topic 606:

      i. Revenue under the *FASB Accounting Standards Codification*® Topic 606 is included as a separate line item in the Revenue note disclosure ("Property and casualty brokerage fees");

      ii. Revenue recognized under guidance other than the *FASB Accounting Standards Codification*® Topic 606 is included within the "Non-interest income not in scope of Topic 606" line item in the Revenue note disclosure.

2. Revenue note disclosure:

   a. Non-interest income under the *FASB Accounting Standards Codification*® Topic 606 is presented as separate line items, similar to the Statement of Income, with

an additional line item ("Property and casualty brokerage fees") and includes the subtotal ("Non-interest income in scope of Topic 606").

b. Non-interest income under guidance other than the *FASB Accounting Standards Codification*® Topic 606 is presented as one line item. ("Non-interest income not in scope of Topic 606").

Company K Statement of Income			
Year Ended December 31,			**2019**
NON-INTEREST INCOME			
Service charges on deposit accounts [1]	**L1, A3:M31**	$	8,797
Mortgage banking	**ExL31**		2,478
Debit and credit card interchange fees [1]	**L1, A3:M34**		6,587
Insurance income [2]	**L36**		578
Trust and investment management fees [1]	**L1, A3:ExM35**		10,245
Net gain on sale of loans	**L33**		1,452
Net gain on sale of securities available for sale	**L34**		987
Other non-interest income	**L35**		1,479
Total non-interest income	**L30**	$	32,603

The footnote is included for informational purposes only and is not intended to be a part of the reported information:

[1] Non-interest income recognized under the *FASB Accounting Standards Codification*® Topic 606, Revenue from Contracts with Customers.

[2] "Insurance income" is a combination of income recognized under the *FASB Accounting Standards Codification*® Topic 606, Revenue from Contracts with Customers (See "Property and casualty brokerage fees" in Figure 13b.1b), and income not in scope of the *FASB Accounting Standards Codification*® Topic 606. The portion of "Insurance income" not in scope of the *FASB Accounting Standards Codification*® Topic 606 is included in "Non-interest income not in scope of Topic 606" line item in Figure 13b.1b.

Figure 13b.1a

Company K Note Disclosure Revenue from Contracts with Customers			
Year Ended December 31,			**2019**
Non-interest income in scope of Topic 606:			
Service charges on deposit accounts	**L1, A3:M31**	$	8,797
Debit and credit card interchange fees	**L1, A3:M34**		6,587
Trust and investment management fees	**L1, A3:ExM35**		10,245
Property and casualty brokerage fees	**L1, A3:ExM38**		105
Non-interest income in scope of Topic 606	**L1**		25,734
Non-interest income not in scope of Topic 606	**L29**		6,869
Total non-interest income	**L30**	$	32,603

Figure 13b.1b

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

	Standard Label	Balance Type	Period Type	Element Name
A3	Product and Service [Axis]		Duration	ProductOrServiceAxis
	Product and Service [Domain]		Duration	ProductsAndServicesDomain
M31	Deposit Account [Member]		Duration	DepositAccountMember
M34	Credit and Debit Card [Member]		Duration	CreditAndDebitCardMember
ExM35	Trust and Investment Management Fees [Member]		Duration	TrustAndInvestmentManagementFeesMember
ExM38	Property and Casualty Brokerage Fees [Member]		Duration	PropertyAndCasualtyBrokerageFeesMember
L1	Revenue from Contract with Customer, Excluding Assessed Tax	Credit	Duration	RevenueFromContractWithCustomerExcludingAssessedTax
L29	Revenue Not from Contract with Customer, Excluding Interest Income	Credit	Duration	RevenueNotFromContractWithCustomerExcludingInterestIncome
L30	Noninterest Income	Credit	Duration	NoninterestIncome
ExL31	Mortgage Banking, Noninterest Income	Credit	Duration	MortgageBankingNoninterestIncome
L33	Gain (Loss) on Sales of Loans, Net	Credit	Duration	GainLossOnSalesOfLoansNet
L34	Debt Securities, Available-for-sale, Realized Gain (Loss)	Credit	Duration	DebtSecuritiesAvailableForSaleRealizedGainLoss
L35	Noninterest Income, Other Operating Income	Credit	Duration	NoninterestIncomeOtherOperatingIncome
L36	Insurance Services Revenue	Credit	Duration	InsuranceServicesRevenue

Figure 13b.2

The XBRL report views created using the modeling structure are provided here:

	Standard Label	Preferred Label	Deposit Account [Member] M31	Credit and Debit Card [Member] M34	Trust and Investment Management Fees [Member] ExM35	Report-wide Value
	Product and Service [Axis] A3					
L1	Revenue from Contract with Customer, Excluding Assessed Tax	Non-interest income in scope of Topic 606	8797	6587	10245	
ExL31	Mortgage Banking, Noninterest Income	Mortgage banking				2478
L36	Insurance Services Revenue	Insurance income				578
L33	Gain (Loss) on Sales of Loans, Net	Net gain on sale of loans				1452
L34	Debt Securities, Available-for-sale, Realized Gain (Loss)	Net gain on sale of securities available for sale				987
L35	Noninterest Income, Other Operating Income	Other non-interest income				1479
L30	Noninterest Income	Total non-interest income				32603

Figure 13b.3a

Standard Label	Preferred Label	Deposit Account [Member] M31	Credit and Debit Card [Member] M34	Trust and Investment Management Fees [Member] ExM35	Property and Casualty Brokerage Fees [Member] ExM38	Report-wide Value
Product and Service [Axis] A3						
L1 Revenue from Contract with Customer, Excluding Assessed Tax	Non-interest income in scope of Topic 606	8797	6587	10245	105	25734
L29 Revenue Not from Contract with Customer, Excluding Interest Income	Non-interest income not in scope of Topic 606					6869
L30 Noninterest Income	Total non-interest income					32603

Figure 13b.3b

Notes:

Statement of Income:

- "Revenue from Contract with Customer, Excluding Assessed Tax" (**L1**) is used to tag the fact values for the revenue recognized under the *FASB Accounting Standards Codification*® Topic 606, Revenue from Contracts with Customers, in both the Statement of Income and Revenue note disclosure. In this example, the revenue recognized from satisfaction of performance obligations excludes tax collected from customers. Alternatively, "Revenue from Contract with Customer, Including Assessed Tax" element may be used, if applicable.

- "Trust and Investment Management Fees [Member]" (**ExM35**) is created and located together with "Deposit Account [Member]" (**M31**) and "Credit and Debit Card [Member]" (**M34**) under "Product and Service [Axis]" (**A3**) to provide the types of the company's non-interest income.

- The fact values for the non-interest income recognized under guidance other than the *FASB Accounting Standards Codification*® Topic 606, Revenue from Contracts with Customers, are tagged using the line item elements and no dimensions. The following line item elements are used:

  - "Mortgage Banking, Noninterest Income" (**ExL31**) is created to tag the fact value for non-interest income from mortgage banking;

  - "Insurance Services Revenue" (**L36**) is used to tag the fact value for insurance non-interest income which, in this example, is a combination of revenue under the *FASB Accounting Standards Codification*® Topic 606 and revenue recognized under guidance other than the *FASB Accounting Standards Codification*® Topic 606;

  - "Gain (Loss) on Sales of Loans, Net" (**L33**), "Debt Securities, Available-for-sale, Realized Gain (Loss)" (**L34**), and "Noninterest Income, Other Operating Income" (**L35**) are used to tag the fact values for non-interest income recognized under guidance other than the *FASB Accounting Standards Codification*® Topic 606.

- "Noninterest Income" (**L30**) is used to tag the fact value for the total non-interest income.

Revenue note disclosure:

- "Revenue from Contract with Customer, Excluding Assessed Tax" (**L1**) is used to tag the fact values for the revenue recognized under the *FASB Accounting Standards Codification*® Topic 606, Revenue from Contracts with Customers, in both the Statement of Income and Revenue note disclosure. In this example, the revenue recognized from satisfaction of performance obligations excludes tax collected from customers. Alternatively, "Revenue from Contract with Customer, Including Assessed Tax" element may be used, if applicable.

- "Trust and Investment Management Fees [Member]" (**ExM35**) and "Property and Casualty Brokerage Fees [Member]" (**ExM38**) are created and located together with "Deposit Account [Member]" (**M31**) and "Credit and Debit Card [Member]" (**M34**) under "Product and Service [Axis]" (**A3**) to provide the types of the company's non-interest income.

- "Revenue Not from Contract with Customer, Excluding Interest Income" (**L29**) is used to tag the fact value for the total of non-interest income recognized under guidance other than the *FASB Accounting Standards Codification*® Topic 606.

- "Noninterest Income" (**L30**) is used to tag the fact value for the total non-interest income.

Example 14—Revenue and Cost of Revenue in the Statement of Income Presentation—Financial Institution—No Subtotals in the Revenue Note Disclosure with Further Disaggregation

This Example illustrates the modeling for the revenue and cost of revenue in the Statement of Income and Revenue note disclosure for a financial institution. The following combinations are presented:

1. Statement of Income:

    a. Only non-interest income portion of the Statement of Income is illustrated;

    b. Revenue under the *FASB Accounting Standards Codification*® Topic 606, Revenue from Contracts with Customers, is presented as separate line items ("Service charges on deposit accounts," "Debit and credit card interchange fees," and "Trust and investment management fees");

    c. Revenue under guidance other than the *FASB Accounting Standards Codification*® Topic 606, Revenue from Contracts with Customers, is presented as separate line items ("Mortgage banking," "Bank-owned life insurance," "Net gain on sale of loans," "Net gain on sale of securities available for sale," and "Other non-interest income").

2. Revenue note disclosure:

    a. Non-interest income under the *FASB Accounting Standards Codification*® Topic 606, Revenue from Contracts with Customers, and non-interest income under guidance other than the *FASB Accounting Standards Codification*® Topic 606 are presented as separate line items, similar to the Statement of Income, with a few additional line items:

        i.   "Service charges on deposit accounts" is further broken down into "Account maintenance fees" and "Overdraft fees";

        ii. "Trust and investment management fees" is further broken down into "Trust fees" and "Investment management fees."

    b. Non-interest income line items under the *FASB Accounting Standards Codification*® Topic 606, Revenue from Contracts with Customers, are presented separately using denotations and footnotes;

c. Subtotals for non-interest income in scope and not in scope of the *FASB Accounting Standards Codification*® Topic 606 are presented in a separate table.

Company L Statement of Income		
Year Ended December 31,		**2019**
NON-INTEREST INCOME		
Service charges on deposit accounts [1]	**L1, A3:M31** $	8,797
Mortgage banking	**ExL31**	2,478
Debit and credit card interchange fees [1]	**L1, A3:M34**	6,587
Bank-owned life insurance	**L32**	578
Trust and investment management fees [1]	**L1, A3:ExM35**	10,245
Net gain on sale of loans	**L33**	1,452
Net gain on sale of securities available for sale	**L34**	987
Other non-interest income	**L35**	1,479
Total non-interest income	**L30** $	32,603

[1] Non-interest income recognized under the *FASB Accounting Standards Codification*® Topic 606, Revenue from Contracts with Customers.

Figure 14.1a

Company L
Note Disclosure
Revenue from Contracts with Customers

Year Ended December 31,			2019
Non-interest income:			
Service charges on deposit accounts [1]			
Account maintenance fees	**L1, A3:ExM32**	$	4,879
Overdraft fees	**L1, A3:ExM33**		3,918
Total service charges on deposit accounts	**L1, A3:M31**		8,797
Mortgage banking	**ExL31**		2,478
Debit and credit card interchange fees [1]	**L1, A3:M34**		6,587
Bank-owned life insurance	**L32**		578
Trust and investment management fees [1]			
Trust fees	**L1, A3:ExM36**		5,789
Investment management fees	**L1, A3:M37**		4,456
Total trust and investment management fees	**L1, A3:ExM35**		10,245
Net gain on sale of loans	**L33**		1,452
Net gain on sale of securities available for sale	**L34**		987
Other non-interest income	**L35**		1,479
Total non-interest income	**L30**	$	32,603

[1] Non-interest income recognized under the *FASB Accounting Standards Codification*® Topic 606, Revenue from Contracts with Customers.

Year Ended December 31,		2019
Non-interest income from contracts with customers in scope of ASC Topic 606	**L1**	25,629
Non-interest income out of scope of ASC Topic 606	**L29**	6,974
Total non-interest income	**L30** $	32,603

Figure 14.1b

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

	Standard Label	Balance Type	Period Type	Element Name
A3	Product and Service [Axis]		Duration	ProductOrServiceAxis
	Product and Service [Domain]		Duration	ProductsAndServicesDomain
M31	Deposit Account [Member]		Duration	DepositAccountMember
ExM32	Account Maintenance Fees [Member]		Duration	AccountMaintenanceFeesMember
ExM33	Overdraft Fees [Member]		Duration	OverdraftFeesMember
M34	Credit and Debit Card [Member]		Duration	CreditAndDebitCardMember
ExM35	Trust and Investment Management Fees [Member]		Duration	TrustAndInvestmentManagementFeesMember
ExM36	Trust Fees [Member]		Duration	TrustFeesMember
M37	Investment Advisory, Management and Administrative Service [Member]		Duration	InvestmentAdvisoryManagementAndAdministrativeServiceMember
L1	Revenue from Contract with Customer, Excluding Assessed Tax	Credit	Duration	RevenueFromContractWithCustomerExcludingAssessedTax
L29	Revenue Not from Contract with Customer, Excluding Interest Income	Credit	Duration	RevenueNotFromContractWithCustomerExcludingInterestIncome
L30	Noninterest Income	Credit	Duration	NoninterestIncome
ExL31	Mortgage Banking, Noninterest Income	Credit	Duration	MortgageBankingNoninterestIncome
L32	Bank Owned Life Insurance Income	Credit	Duration	BankOwnedLifeInsuranceIncome
L33	Gain (Loss) on Sales of Loans, Net	Credit	Duration	GainLossOnSalesOfLoansNet
L34	Debt Securities, Available-for-sale, Realized Gain (Loss)	Credit	Duration	DebtSecuritiesAvailableForSaleRealizedGainLoss
L35	Noninterest Income, Other Operating Income	Credit	Duration	NoninterestIncomeOtherOperatingIncome

Figure 14.2

The XBRL report views created using the modeling structure are provided here:

	Standard Label Product and Service [Axis] A3	Preferred Label	Deposit Account [Member] M31	Credit and Debit Card [Member] M34	Trust and Investment Management Fees [Member] ExM35	Report-wide Value
L1	Revenue from Contract with Customer, Excluding Assessed Tax	Non-interest income from contracts with customers in scope of ASC Topic 606	8797	6587	10245	
ExL31	Mortgage Banking, Noninterest Income	Mortgage banking				2478
L32	Bank Owned Life Insurance Income	Bank-owned life insurance				578
L33	Gain (Loss) on Sales of Loans, Net	Net gain on sale of loans				1452
L34	Debt Securities, Available-for-sale, Realized Gain (Loss)	Net gain on sale of securities available for sale				987
L35	Noninterest Income, Other Operating Income	Other non-interest income				1479
L30	Noninterest Income	Total non-interest income				32603

Figure 14.3a

Standard Label	Preferred Label	Account Maintenance Fees [Member] ExM32	Overdraft Fees [Member] ExM33	Deposit Account [Member] M31	Credit and Debit Card [Member] M34	Trust Fees [Member] ExM36	Investment Advisory, Management and Administrative Service [Member] M37	Trust and Investment Management Fees [Member] ExM35	Report-wide Value
Product and Service [Axis] A3									
L1 Revenue from Contract with Customer, Excluding Assessed Tax	Non-interest income from contracts with customers in scope of ASC Topic 606	4879	3918	8797	6587	5789	4456	10245	25629
L29 Revenue Not from Contract with Customer, Excluding Interest Income	Non-interest income out of scope of ASC Topic 606								6974
ExL31 Mortgage Banking, Noninterest Income	Mortgage banking								2478
L32 Bank Owned Life Insurance Income	Bank-owned life insurance								578
L33 Gain (Loss) on Sales of Loans, Net	Net gain on sale of loans								1452
L34 Debt Securities, Available-for-sale, Realized Gain (Loss)	Net gain on sale of securities available for sale								987
L35 Noninterest Income, Other Operating Income	Other non-interest income								1479
L30 Noninterest Income	Total non-interest income								32603

Figure 14.3b

90

Notes:

Statement of Income:

- "Revenue from Contract with Customer, Excluding Assessed Tax" (**L1**) is used to tag the fact values for the revenue recognized under the *FASB Accounting Standards Codification*® Topic 606, Revenue from Contracts with Customers, in both the Statement of Income and Revenue note disclosure. In this example, the revenue recognized from satisfaction of performance obligations excludes tax collected from customers. Alternatively, "Revenue from Contract with Customer, Including Assessed Tax" element may be used, if applicable.

- "Trust and Investment Management Fees [Member]" (**ExM35**) is created and located together with "Deposit Account [Member]" (**M31**) and "Credit and Debit Card [Member]" (**M34**) under "Product and Service [Axis]" (**A3**) to provide the types of the company's non-interest income.

- The fact values for the non-interest income recognized under guidance other than the *FASB Accounting Standards Codification*® Topic 606, Revenue from Contracts with Customers, are tagged using the line item elements and no dimensions. The following line item elements are used:

  ◦ "Mortgage Banking, Noninterest Income" (**ExL31**) is created to tag the fact value for non-interest income from mortgage banking;

  ◦ "Bank Owned Life Insurance Income" (**L32**), "Gain (Loss) on Sales of Loans, Net" (**L33**), "Debt Securities, Available-for-sale, Realized Gain (Loss)" (**L34**), and "Noninterest Income, Other Operating Income" (**L35**) are used to tag the fact values for non-interest income recognized under guidance other than the *FASB Accounting Standards Codification*® Topic 606, Revenue from Contracts with Customers.

- "Noninterest Income" (**L30**) is used to tag the fact value for the total non-interest income.

Revenue note disclosure:

- "Revenue from Contract with Customer, Excluding Assessed Tax" (**L1**) is used to tag the fact values for the revenue recognized under the *FASB Accounting Standards Codification*® Topic 606, Revenue from Contracts with Customers, in both the Statement of Income and Revenue note disclosure. In this example, the revenue recognized from

satisfaction of performance obligations excludes tax collected from customers. Alternatively, "Revenue from Contract with Customer, Including Assessed Tax" element may be used, if applicable.

- "Revenue Not from Contract with Customer, Excluding Interest Income" (**L29**) is used to tag the fact value for the total of non-interest income recognized under guidance other than the *FASB Accounting Standards Codification*® Topic 606, Revenue from Contracts with Customers.

- "Trust and Investment Management Fees [Member]" (**ExM35**) is created and located together with "Deposit Account [Member]" (**M31**) and "Credit and Debit Card [Member]" (**M34**) under "Product and Service [Axis]" (**A3**) to provide the types of the company's non-interest income.

- "Account Maintenance Fees [Member]" (**ExM32**) and "Overdraft Fees [Member]" (**ExM33**) are created and located under "Product and Service [Axis]" (**A3**) to provide a further breakdown of the company's non-interest income from service charges on deposit accounts.

- "Trust Fees [Member]" (**ExM36**) is created and located together with "Investment Advisory, Management and Administrative Service [Member]" (**M37**) under "Product and Service [Axis]" (**A3**) to provide a further breakdown of the company's non-interest income from trust and investment management fees.

Appendix A

Changes to 2021 Taxonomy Implementation Guide (Version 4.0) from 2020 Taxonomy Implementation Guide (Version 3.2)

Example Number(s) or Section	Figure(s)	Explanation	2020 Version 3.2 Reference	2020 Version 3.2 Element	2020 Version 3.2 Standard Label	2021 Version 4.0 Reference	2021 Version 4.0 Element	2021 Version 4.0 Standard Label
Section 2, Example 7	7.2, 7.3	Replaced element	**XL1**	TypeOfRevenueExtensibleList	Revenue, Product and Service [Extensible List]	**XL1**	RevenueFromContractWithCustomerProductAndServiceExtensibleList	Revenue from Contract with Customer, Product and Service [Extensible Enumeration]
Section 2, Example 7	7.2, 7.3	Updated Standard Label	**XL2**	TypeOfCostGoodOrServiceExtensibleList	Cost, Product and Service [Extensible List]	**XL2**	TypeOfCostGoodOrServiceExtensibleList	Cost, Product and Service [Extensible Enumeration]