



# TAXONOMY IMPLEMENTATION GUIDE

**Version 5.0**

**March 2017**

## **Subsequent Events**

(Taxonomy Version 2017<sup>†</sup>)

## **FASB U.S. GAAP Financial Reporting Taxonomy (Taxonomy) Implementation Guide Series**

<sup>†</sup> There are no changes from the 2016 version of this Implementation Guide.

The Taxonomy Implementation Guide is not authoritative; rather, it is a document that communicates how the U.S. 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.

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## Taxonomy Implementation Guide on Modeling Subsequent Events

### Overview

The purpose of this Taxonomy Implementation Guide is to demonstrate the modeling for disclosures related to transactions that occur after the balance sheet date but before the financial statements are issued or were available to be issued. 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. The examples are provided to help users of the U.S. GAAP Financial Reporting Taxonomy (Taxonomy) understand how the modeling for subsequent events located in relationship group 870000 is structured within the Taxonomy. The examples are based on the assumption that the entity meets the criteria for reporting subsequent events under U.S. GAAP and/or U.S. Securities and Exchange Commission (SEC) authoritative literature. In addition, the reported line item elements within the examples are not all inclusive and represent only partial statements for illustration purposes.

*While constituents may find the information in this guide useful, users looking for guidance to conform to SEC XBRL filing requirements should look to the SEC EDGAR Filer Manual and other information provided on the SEC website at [xbrl.sec.gov](http://xbrl.sec.gov).*

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).

The Taxonomy Implementation Guide provides examples of four common subsequent event disclosures:

- Example 1—[Modeling of Declaration of Dividends and Issuance of Common Stock after the end of the Reporting Period](#)
- Example 2—[Modeling the Repurchase of Common Stock after the end of the Reporting Period](#)
- Example 3—[Modeling a New Credit Facility Entered into after the end of the Reporting Period](#)
- Example 4—[Modeling a Business Acquisition Completed after the end of the Reporting Period](#)

## Modeling Subsequent Events

The Subsequent Events disclosure group in the Taxonomy provides a structure for reporting numeric and non-numeric facts in a subsequent event. Users may use “Subsequent Event Type [Axis],” along with other elements in the Taxonomy that describe their subsequent event. By using line item and dimension elements consistently, different events should have the same modeling structure whether they occur before or after the period being reported on.

The standard labels of “Subsequent Event Type [Axis]” and “Subsequent Event Type [Domain]” both indicate “type,” and the definition of “Subsequent Event Type [Axis]” is, “Information *by event* that occurred after the balance sheet date but before financial statements are issued or available to be issued.” [Emphasis added] However, it is not the intent of the model that extension members be created to indicate different types of subsequent events that may have occurred, such as a debt offering or a business combination. “Subsequent Event [Member],” the member already included in the Taxonomy, is intended be used to qualify the reported facts so as to “flag” the information being a reported as a subsequent event. There are no other member elements that are appropriate for use with “Subsequent Event Type [Axis].”

Primary line item elements from other relevant disclosure topics that reflect the nature of the transaction are intended to be dimensionally qualified with “Subsequent Event Type [Axis]” and “Subsequent Event [Member].”

## 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
<b>A1</b>	<b>Subsequent Event Type [Axis]</b>	<b>SubsequentEventTypeAxis</b>
	Subsequent Event Type [Domain]	SubsequentEventTypeDomain
<b>M1</b>	Subsequent Event [Member]	SubsequentEventMember
<b>A2</b>	<b>Class of Stock [Axis]</b>	<b>StatementClassOfStockAxis</b>
	Class of Stock [Domain]	ClassOfStockDomain
<b>M2</b>	Common Class A [Member]	CommonClassAMember
<b>M3</b>	Common Class B [Member]	CommonClassBMember
<b>A3</b>	<b>Range [Axis]</b>	<b>RangeAxis</b>
	Range [Domain]	RangeMember
<b>M4</b>	Maximum [Member]	MaximumMember
<b>M5</b>	Minimum [Member]	MinimumMember
<b>A4</b>	<b>Credit Facility [Axis]</b>	<b>CreditFacilityAxis</b>
	Credit Facility [Domain]	CreditFacilityDomain
<b>M6</b>	Revolving Credit Facility [Member]	RevolvingCreditFacilityMember
<b>A5</b>	<b>Business Acquisition [Axis]</b>	<b>BusinessAcquisitionAxis</b>
	Business Acquisition, Acquiree [Domain]	BusinessAcquisitionAcquireeDomain
<b>ExM7</b>	Merry Nome Company [Member]	MerryNomeCompanyMember
<b>A6</b>	<b>Variable Rate [Axis]</b>	<b>VariableRateAxis</b>
	Variable Rate [Domain]	VariableRateDomain
<b>M8</b>	London Interbank Offered Rate (LIBOR) [Member]	LondonInterbankOfferedRateLIBORMember

- (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, 20X1 to December 31, 20X1).
- (3) Instance documents (Figure x.3 in each example) do not include all the information that may appear in an entity’s instance document. The instance documents are 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 *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).

## **Example 1—Modeling of Declaration of Dividends and Issuance of Common Stock after the end of the Reporting Period**

Example 1 illustrates the declaration of two dividends and the issuance of common stock after the balance sheet date but before the financial statements are issued or available to be issued. The reporting period ends on December 31, 2017.

On January 2, 2018<sup>(a)</sup>, the Board of Directors declared a dividend payable of \$0.02<sup>(1)</sup> per share of Class A Common Stock. Dividends amounting to \$20,000<sup>(2)</sup> are payable on February 15, 2018<sup>(3)</sup> to Class A Common Stock shareholders of record as of the close of business on February 3, 2018<sup>(4)</sup>. On January 7, 2018<sup>(a)</sup>, the Company declared a dividend payable of \$0.04<sup>(5)</sup> per share of Class B Common Stock. Dividends amounting to \$40,000<sup>(6)</sup> are payable on February 22, 2018<sup>(7)</sup>, to Class B Common Stock shareholders of record as of the close of business on February 9, 2018<sup>(8)</sup>. The Company issued \$6,400,000<sup>(9)</sup> shares of Class B common stock on February 12, 2018<sup>(a)</sup>.

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Legend: This legend is provided to illustrate the elements associated with values or to provide context. This information is not part of disclosure.

**(1) L2, A1:M1, A2:M2**

**(2) L4, A1:M1, A2:M2**

**(3) L1, A1:M1, A2:M2**

**(4) L3, A1:M1, A2:M2**

**(5) L2, A1:M1, A2:M3**

**(6) L4, A1:M1, A2:M3**

**(7) L1, A1:M1, A2:M3**

**(8) L3, A1:M1, A2:M3**

**(9) L5, A1:M1, A2:M3**

(a) The date context is the date the dividend is declared or stock issued.

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

	<u>Standard Label</u>	<u>Balance Type</u>	<u>Period Type</u>	<u>Element Name</u>
<b>A1</b>	Subsequent Event Type [Axis]			SubsequentEventTypeAxis
	Subsequent Event Type [Domain]			SubsequentEventTypeDomain
<b>M1</b>	Subsequent Event [Member]			SubsequentEventMember
<b>A2</b>	Class of Stock [Axis]			StatementClassOfStockAxis
	Class of Stock [Domain]			ClassOfStockDomain
<b>M2</b>	Common Class A [Member]			CommonClassAMember
<b>M3</b>	Common Class B [Member]			CommonClassBMember
<b>L1</b>	Dividends Payable, Date to be Paid <sup>(b)</sup>		Duration	DividendPayableDateToBePaidDayMonthAndYear
<b>L2</b>	Common Stock, Dividends, Per Share, Declared		Duration	CommonStockDividendsPerShareDeclared
<b>L3</b>	Dividends Payable, Date of Record <sup>(b)</sup>		Duration	DividendsPayableDateOfRecordDayMonthAndYear
<b>L4</b>	Dividends		Duration	Dividends
<b>L5</b>	Stock Issued During Period, Shares, New Issues		Duration	StockIssuedDuringPeriodSharesNewIssues

**Figure 1.2**



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

Standard Label		Preferred Label**		
<b>Subsequent Event Context<sup>(a)</sup></b>		<b>2018-01-02 to 2018-01-02</b>	<b>2018-01-07 to 2018-01-07</b>	<b>2018-02-12 to 2018-02-12</b>
<b>Subsequent Event Type [Axis]</b>		<b>Subsequent Event [Member]</b>		
<b>A1</b>		<b>M1</b> ‡		
<b>Class of Stock [Axis]</b>		<b>Common Class A [Member]</b>	<b>Common Class B [Member]</b>	
<b>A2</b>		<b>M2</b>	<b>M3</b>	
<b>L1</b>	<b>Dividends Payable, Date to be Paid <sup>(b)</sup></b>	<b>Dividends Payable, Date to be Paid</b>	2018-02-15	2018-02-22
<b>L2</b>	<b>Common Stock, Dividends, Per Share, Declared</b>	<b>Common Stock, Dividends, Per Share, Declared</b>	0.02	0.04
<b>L3</b>	<b>Dividends Payable, Date of Record <sup>(b)</sup></b>	<b>Dividends Payable, Date of Record</b>	2018-02-03	2018-02-09
<b>L4</b>	<b>Dividends</b>	<b>Dividends</b>	20000	40000
<b>L5</b>	<b>Stock Issued During Period, Shares, New Issues</b>	<b>Stock Issued During Period</b>		6400000

**Figure 1.3**

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**Legend for Figures 1.2 and 1.3:**

(b) This example includes elements for reported facts that are not required to be tagged by SEC rules. These facts may be required to be disclosed under U.S. GAAP or may be disclosed as a common reporting practice and appear in the registrant's filing. For example, the date that a shareholder must hold the stock to receive the dividend- "Dividends Payable, Date of Record" (L3) is not required to be tagged but may be tagged to the extent the filer chooses. This is presented for illustrative purposes only.

Notes:

- The elements used for this example are not necessarily included in relationship group 870000, but are included within other locations of the Taxonomy. “Class of Stock [Axis]” (A2), “Common Class A [Member]” (M2) and “Common Class B [Member]” (M3) are found in other relationship groups in the Taxonomy. “Class of Stock [Axis]” (A2) is used for the class of stock specifically identified.
- \*\* Preferred Labels are the labels created and used by the company to show the line item captions in its financial statements.
- ‡ The standard labels of “Subsequent Event Type [Axis]” (A1) and “Subsequent Event Type [Domain]” both indicate “type,” and the definition of “Subsequent Event Type [Axis]” (A1) is, “Information *by event* that occurred after the balance sheet date but before financial statements are issued or available to be issued.” [Emphasis added] However, it is not the intent of the model that extension members be created to indicate different types of subsequent events that may have occurred, such as a debt offering or a business combination. “Subsequent Event [Member]” (M1), the member already included in the Taxonomy, is intended be used to qualify the reported facts so as to “flag” the information being a reported as a subsequent event. There are no other member elements that are appropriate for use with “Subsequent Event Type [Axis]” (A1). Filers should use primary line item elements from other relevant disclosure topics that reflect the nature of the transaction dimensionally qualified with “Subsequent Event Type [Axis]” (A1) and “Subsequent Event [Member]” (M1).

## **Example 2—Modeling the Repurchase of Common Stock after the end of the Reporting Period**

Example 2 illustrates the repurchase of common stock after the balance sheet date but before the financial statements are issued or available to be issued. The reporting period ends on December 31, 2017.

Pursuant to the share repurchase program approved on December 3, 2017<sup>(c)</sup>, we have purchased 1,757,660<sup>(1)</sup> shares of Class A Common Stock subsequent to December 31, 2017 and through January 12, 2018<sup>(c)</sup> for a total cost of \$50,415<sup>(2)</sup> inclusive of transaction costs, bringing the total shares of Class A Common Stock repurchased under the plan to 4,401,765<sup>(3)</sup>.

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Legend: This legend is provided to illustrate the elements associated with values or to provide context. This information is not part of disclosure.

**(1) L6, A1:M1, A2:M2**

**(2) L7, A1:M1, A2:M2**

**(3) L6, A1:M1, A2:M2**

(c) The date context is the date shares were repurchased.

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

	<u>Standard Label</u>	<u>Balance Type</u>	<u>Period Type</u>	<u>Element Name</u>
<b>A1</b>	Subsequent Event Type [Axis]			SubsequentEventTypeAxis
	Subsequent Event Type [Domain]			SubsequentEventTypeDomain
<b>M1</b>	Subsequent Event [Member]			SubsequentEventMember
<b>A2</b>	Class of Stock [Axis]			StatementClassOfStockAxis
	Class of Stock [Domain]			ClassOfStockDomain
<b>M2</b>	Common Class A [Member]			CommonClassAMember
<b>L6</b>	Treasury Stock, Shares, Acquired		Duration	TreasuryStockSharesAcquired
<b>L7</b>	Treasury Stock, Value, Acquired, Cost Method		Duration	TreasuryStockValueAcquiredCostMethod

**Figure 2.2**

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

Standard Label		Preferred Label**	
<i>Subsequent Event Context</i> <sup>(c)</sup>		2018-01-01 to 2018-01-12	2017-12-03 to 2018-01-12
Subsequent Event Type [Axis] A1		Subsequent Event [Member] M1 *	
Class of Stock [Axis] A2		Common Class A [Member] M2	
L6	Treasury Stock, Shares, Acquired	Shares Purchased	1757660
L7	Treasury Stock, Value, Acquired, Cost Method	Cost of Shares Purchased	50415

Figure 2.3

Notes:

- The elements used for this example are not necessarily included in relationship group 870000, but are included within other locations of the Taxonomy. “Class of Stock [Axis]” (A2), “Common Class A [Member]” (M2) are found in other relationship groups in the Taxonomy. “Class of Stock [Axis]” (A2) is used for the class of stock specifically identified.
- “Treasury Stock, Shares, Acquired” (L6) (1,757,660) was used to describe the purchase after the end of the reporting period. It was also used to tag the total shares purchased under the program (4,401,765).
- \*\* Preferred Labels are the labels created and used by the company to show the line item captions in its financial statements.
- ‡ The standard labels of “Subsequent Event Type [Axis]” (A1) and “Subsequent Event Type [Domain]” both indicate “type,” and the definition of “Subsequent Event Type [Axis]” (A1) is, “Information *by event* that occurred after the balance sheet date but before financial statements are issued or available to be issued.” [Emphasis added] However, it is not the intent of the model that extension members be created to indicate different types of subsequent events that may have occurred, such as a debt offering or a business combination. “Subsequent Event [Member]” (M1), the member already included in the Taxonomy, is intended be used to qualify the reported facts so as to “flag” the information being a reported as a subsequent event. There are no other member elements that are appropriate for use with “Subsequent Event Type [Axis]” (A1). Filers should use primary line item elements from other relevant disclosure topics that reflect the nature of the transaction dimensionally qualified with “Subsequent Event Type [Axis]” (A1) and “Subsequent Event [Member]” (M1).

### **Example 3—Modeling a New Credit Facility Entered into after the end of the Reporting Period**

Example 3 illustrates entering into a new credit facility after the balance sheet date but before the financial statements are issued or available to be issued. The reporting period ends on December 31, 2017.

On January 12, 2018<sup>(d)</sup>, we entered into a \$250,000<sup>(1)</sup> revolving credit facility with a maturity date of January 12, 2022<sup>(2)</sup>. Any borrowing under the facility will bear interest at LIBOR plus 1.25%<sup>(3)</sup> to 1.5%<sup>(4)</sup> depending on our leverage ratio which is the ratio of our consolidated total indebtedness to our consolidated earnings before interest, taxes, depreciation and amortization. We must also pay a commitment fee of 0.0175%<sup>(5)</sup> to 0.225%<sup>(6)</sup> depending on our leverage ratio. The credit agreement evidencing the facility contains customary representation, warranties, covenants, and event of default.

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Legend: This legend is provided to illustrate the elements associated with values or to provide context. This information is not part of disclosure.

**(1) L8, A1:M1, A4:M6**

**(2) L9, A1:M1, A4:M6**

**(3) L10, A1:M1, A3:M5, A4:M6, A6:M8**

**(4) L10, A1:M1, A3:M4, A4:M6, A6:M8**

**(5) L11, A1:M1, A3:M5, A4:M6**

**(6) L11, A1:M1, A3:M4, A4:M6**

(d) The date context is the date the new credit facility was entered into.

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

	<u>Standard Label</u>	<u>Balance Type</u>	<u>Period Type</u>	<u>Element Name</u>
<b>A1</b>	Subsequent Event Type [Axis]			SubsequentEventTypeAxis
	Subsequent Event Type [Domain]			SubsequentEventTypeDomain
<b>M1</b>	Subsequent Event [Member]			SubsequentEventMember
<b>A3</b>	Range [Axis]			RangeAxis
	Range [Domain]			RangeMember
<b>M4</b>	Maximum [Member]			MaximumMember
<b>M5</b>	Minimum [Member]			MinimumMember
<b>A4</b>	Credit Facility [Axis]			CreditFacilityAxis
	Credit Facility [Domain]			CreditFacilityDomain
<b>M6</b>	Revolving Credit Facility [Member]			RevolvingCreditFacilityMember
<b>A6</b>	Variable Rate [Axis]			VariableRateAxis
	Variable Rate [Domain]			VariableRateDomain
<b>M8</b>	London Interbank Offered Rate (LIBOR) [Member]			LondonInterbankOfferedRateLIBORMember
<b>L8</b>	Line of Credit Facility, Maximum Borrowing Capacity		Instant	LineOfCreditFacilityMaximumBorrowingCapacity
<b>L9</b>	Line of Credit Facility, Expiration Date <sup>(e)</sup>		Duration	LineOfCreditFacilityExpirationDate1
<b>L10</b>	Debt Instrument, Basis Spread on Variable Rate		Duration	DebtInstrumentBasisSpreadOnVariableRate1
<b>L11</b>	Line of Credit Facility, Unused Capacity, Commitment Fee Percentage		Duration	LineOfCreditFacilityUnusedCapacityCommitmentFeePercentage

**Figure 3.2**



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

Standard Label		Preferred Label**					
Subsequent Event Context <sup>(d)</sup>			2018-01-12	2018-01-12 to 2018-01-12			
Subsequent Event Type [Axis]			Subsequent Event [Member]				
A1			M1 ‡				
Range [Axis]				Maximum [Member]	Minimum [Member]	Maximum [Member]	Minimum [Member]
A3				M4	M5	M4	M5
Credit Facility [Axis]			Revolving Credit Facility [Member]				
A4			M6				
Variable Rate [Axis]				London Interbank Offered Rate (LIBOR) [Member]			
A6				M8			
L8	Line of Credit Facility, Maximum Borrowing Capacity	Revolving Credit Facility	250000				
L9	Line of Credit Facility, Expiration Date <sup>(e)</sup>	Revolving Credit Facility, Maturity Date		2022-01-12			
L10	Debt Instrument, Basis Spread on Variable Rate	Variable Interest on Revolving Credit Facility			0.015	0.0125	
L11	Line of Credit Facility, Unused Capacity, Commitment Fee Percentage	Revolving Credit Facility, Commitment Fee				0.00225	0.000175

Figure 3.3

#### Legend for Figures 3.2 and 3.3:

(e) This example includes elements for reported facts that are not required to be tagged by SEC rules. These facts may be required to be disclosed under U.S. GAAP or may be disclosed as a common reporting practice and appear in the registrant's filing. For example, the date that a line of credit facility will expire—"Line of Credit Facility, Expiration Date" (L9) is not required to be tagged but may be tagged to the extent the filer chooses. This is presented for illustrative purposes only.

Notes:

- The elements used for this example are not necessarily included in relationship group 870000, but are included within other locations of the Taxonomy. “Credit Facility [Axis]” (A4), “Revolving Credit Facility [Member]” (M6), “Range [Axis]” (A3), and “Variable Rate [Axis]” (A6) are found in other relationship groups in the Taxonomy. “Credit Facility [Axis]” (A4), “Revolving Credit Facility [Member]” (M6) identify the type of credit facility.
- \*\* Preferred Labels are the labels created and used by the company to show the line item captions in its financial statements.
- ‡ The standard labels of “Subsequent Event Type [Axis]” (A1) and “Subsequent Event Type [Domain]” both indicate “type,” and the definition of “Subsequent Event Type [Axis]” (A1) is, “Information *by event* that occurred after the balance sheet date but before financial statements are issued or available to be issued.” [Emphasis added] However, it is not the intent of the model that extension members be created to indicate different types of subsequent events that may have occurred, such as a debt offering or a business combination. “Subsequent Event [Member]” (M1), the member already included in the Taxonomy, is intended be used to qualify the reported facts so as to “flag” the information being a reported as a subsequent event. There are no other member elements that are appropriate for use with “Subsequent Event Type [Axis]” (A1). Filers should use primary line item elements from other relevant disclosure topics that reflect the nature of the transaction dimensionally qualified with “Subsequent Event Type [Axis]” (A1) and “Subsequent Event [Member]” (M1).

#### **Example 4—Modeling a Business Acquisition Completed after the end of the Reporting Period**

Example 4 illustrates the completion of a business acquisition after the balance sheet date but before the financial statements are issued or available to be issued. The reporting period ends on December 31, 2017.

On January 12, 2018<sup>(f)</sup> we completed an acquisition of Merry Nome Company, a leading provider of photo books and other photo products for cash consideration of up to \$65,000<sup>(1)</sup>, consisting of \$60,000<sup>(2)</sup> which was paid and up to \$5,000<sup>(3)</sup> payable based upon an earn-out period of 18 months<sup>(4)</sup>.

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Legend: This legend is provided to illustrate the elements associated with values or to provide context. This information is not part of disclosure.

**(1) L12, A1:M1, A3:M4, A5:ExM7**

**(2) L13, A1:M1, A5:ExM7**

**(3) L14, A1:M1, A3:M4, A5:ExM7**

**(4) ExL15, A1:M1, A5:ExM7**

(f) The date context is the date the business acquisition was completed.

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

	<u>Standard Label</u>	<u>Balance Type</u>	<u>Period Type</u>	<u>Element Name</u>
<b>A1</b>	Subsequent Event Type [Axis]			SubsequentEventTypeAxis
	Subsequent Event Type [Domain]			SubsequentEventTypeDomain
<b>M1</b>	Subsequent Event [Member]			SubsequentEventMember
<b>A3</b>	Range [Axis]			RangeAxis
	Range [Domain]			RangeMember
<b>M4</b>	Maximum [Member]			MaximumMember
<b>A5</b>	Business Acquisition [Axis]			BusinessAcquisitionAxis
	Business Acquisition, Acquiree [Domain]			BusinessAcquisitionAcquireeDomain
<b>ExM7</b>	Merry Nome Company [Member]			MerryNomeCompanyMember
<b>L12</b>	Business Combination, Consideration Transferred		Duration	BusinessCombinationConsiderationTransferred1
<b>L13</b>	Payments to Acquire Businesses, Gross		Duration	PaymentsToAcquireBusinessesGross
<b>L14</b>	Business Combination, Contingent Consideration, Liability, Noncurrent		Instant	BusinessCombinationContingentConsiderationLiabilityNoncurrent
<b>ExL15</b>	Business Acquisition, Contingent Consideration, Agreement Period		Duration	BusinessAcquisitionContingentConsiderationAgreementPeriod

**Figure 4.2**

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

Standard Label		Preferred Label**			
	<i>Subsequent Event Context<sup>o</sup></i>		2018-01-12 to 2018-01-12		2018-01-12
	Subsequent Event Type [Axis]		Subsequent Event [Member]		
	A1		M1 ÷		
	Range [Axis]			Maximum [Member]	
	A3			M4	
L12	Business Acquisition [Axis]		Merry Nome Company [Member]		
	A5		ExM7		
	Business Combination, Consideration Transferred	Consideration Transferred		65000	
	L13	Payments to Acquire Businesses, Gross	Cash Consideration	60000	
	L14	Business Combination, Contingent Consideration, Liability, Noncurrent	Payable on Business Combination, Noncurrent		5000
ExL15	Business Acquisition, Contingent Consideration, Agreement Period	Earn-out Period	P18M		

Figure 4.3

Notes:

- The elements used for this example are not necessarily included in relationship group 870000, but are included within other locations of the Taxonomy. “Business Acquisition [Axis]” (A5), “Merry Nome Company [Member]” (ExM7), “Range [Axis]” (A3), and “Maximum [Member]” (M4) are found in other relationship groups in the Taxonomy. “Business Acquisition [Axis]” (A5), “Merry Nome Company [Member]” (ExM7) identify the business acquisition.
- The information related to date duration is provided for illustrative purposes only. Please refer to ISO Standard 8601 for date format.
- \*\* Preferred Labels are the labels created and used by the company to show the line item captions in its financial statements.
- ‡ The standard labels of “Subsequent Event Type [Axis]” (A1) and “Subsequent Event Type [Domain]” both indicate “type,” and the definition of “Subsequent Event Type [Axis]” (A1) is, “Information *by event* that occurred after the balance sheet date but before financial statements are issued or available to be issued.” [Emphasis added] However, it is not the intent of the model that extension members be created to indicate different types of subsequent events that may have occurred, such as a debt offering or a business combination. “Subsequent Event [Member]” (M1), the member already included in the Taxonomy, is intended be used to qualify the reported facts so as to “flag” the information being a reported as a subsequent event. There are no other member elements that are appropriate for use with “Subsequent Event Type [Axis]” (A1). Filers should use primary line item elements from other relevant disclosure topics that reflect the nature of the transaction dimensionally qualified with “Subsequent Event Type [Axis]” (A1) and “Subsequent Event [Member]” (M1).