

GAAP Taxonomy Frequently Asked Questions

(Last updated 2024-02)

The FASB has received the following frequently asked questions about the GAAP Financial Reporting Taxonomy and the SEC Reporting Taxonomy (collectively referred to as the “GAAP Taxonomy”). The answers to these questions provide responses to general inquiries concerning the GAAP Taxonomy. Users looking for guidance to conform to SEC XBRL filing requirements should look to the SEC EDGAR Filer Manual (EFM) and other information provided on the SEC website at xbrl.sec.gov.

Section 1: Comments Received Through FASB Taxonomy Online Review and Comment System

- 1.1 The element name is misspelled, for example, ScheduleOfCapitalLeasedAssetsTable contains an extra “s.” Should it be corrected?
- 1.2 The element name does not match the standard label, for example, DebtInstrumentCarryingAmount has a standard label of “Long-Term Debt, Gross.” Should it be corrected?
- 1.3 I have a comment to submit through the FASB Taxonomy Online Review and Comment System that is applicable to multiple elements; should I submit the comment on every element?
- 1.4 Can you undeprecate the element FinancingAxis [for example]?
- 1.5 Can you add an element for the accounting policy concerning treasury stock?
- 1.6 Can you add elements to disclose covenants and/or non-GAAP measures, such as earnings before interest, taxes, depreciation, and amortization (EBITDA)?
- 1.7 Can you add a [Line Items] element? [Added 2014-03]
- 1.8 I submitted a question through the FASB Taxonomy Online Review and Comment System, but it was not addressed. Why? [Added 2014-03]

Section 2: Instance Documents Creation and Editing

- 2.1 How should I use the rolling maturity elements compared with the fiscal maturity elements? [Revised 2014-03][Revised 2020-01]
- 2.2 How could filers use “Statistical Measurement [Axis]” (RangeAxis) to tag a range of periods or dates? [Revised 2019-03]
- 2.3 The GAAP Taxonomy contains numerous elements for “other” concepts, for example, “Other Expenses” (OtherExpenses), “Other Assets, Current” (OtherAssetsCurrent), or “Servicing Asset at Amortized Cost, Other Changes that Affect Balance, Amount” (ServicingAssetAtAmortizedValueOtherChangesThatAffectBalanceAmount). How should I use those elements? [Revised 2019-07]
- 2.4 [Question deleted 2014-03]
- 2.5 “Debt Securities, Available-for-Sale, Accumulated Gross Unrealized Gain, before Tax” (AvailableForSaleDebtSecuritiesAccumulatedGrossUnrealizedGainBeforeTax) is modeled as a credit and “Debt Securities, Available-for-Sale, Accumulated Gross Unrealized Loss, before Tax” (AvailableForSaleDebtSecuritiesAccumulatedGrossUnrealizedLossBeforeTax) is modeled as a debit. How do I create a calculation for cost to fair value using those elements? [Content of answer deleted and relocated 2019-03]
- 2.6 I want to tag multiple open tax years; how can I do that using the GAAP Taxonomy element “Open Tax Year” (OpenTaxYear)? [Revised 2018-04][Revised 2019-03][Revised 2019-07]
- 2.7 I have an amount that has the reporting period as the context, but it relates to a prior tax year. How can I tag the value? [Added 2014-03][Revised 2019-03][Revised 2019-07]
- 2.8 Should I use the same element for both the net deferred tax asset and the net deferred tax liability if I have a net deferred tax liability in the first year and a net deferred tax asset in the financial statements in the second year (or vice versa)? [Added 2014-03][Revised 2019-03]

- 2.9 What is the difference between “Deferred Tax Liabilities, Net” (DeferredTaxLiabilities) and “Deferred Tax Liabilities, Gross” (DeferredIncomeTaxLiabilities)? [Added 2014-03]
- 2.10 I disclosed a vesting schedule for share-based compensation awards. How can I use “Vesting [Axis]” (VestingAxis)? [Added 2014-03]
- 2.11 When there is overlap between my reportable segment(s) and my reporting unit(s), do I use the “Segments [Axis]” (StatementBusinessSegmentsAxis) or the “Reporting Unit [Axis]” (ReportingUnitAxis)? [Added 2017-07][Revised 2019-03][Revised 2019-07]
- 2.12 [Question deleted 2023-12]
- 2.13 What date context should be used when there is a cumulative-effect adjustment to retained earnings for an amendment to the *FASB Accounting Standards Codification*®? [Added 2020-01] [Revised 2023-02]
- 2.14 How should I tag a single value that represents both basic and diluted earnings per share (EPS) when they are the same value? (Note that combined basic and diluted EPS elements including “Earnings Per Share, Basic and Diluted” (EarningsPerShareBasicAndDiluted) are deprecated in the 2022 GAAP Taxonomy.) [Added 2021-03]
- 2.15 How do I tag the amount of the dividend reducing income available to common shareholders in an earnings per share (EPS) disclosure and the amount reducing retained earnings in the statement of shareholders' equity (SHE) when a down round feature is triggered? [Added 2021-12]
- 2.16 I disclose treasury shares at the end of the period in my Statement of Financial Position and include a reconciliation of the beginning balance to the ending balance, along with the activity for treasury shares during the period, in my Statement of Changes in Shareholders' Equity (SHE). What line-item element should I use for tagging treasury shares at the end of the period? [Added 2022-04] [Revised 2023-02]
- 2.17 How do I tag values for assets that are pledged as collateral? [Added 2022-04]
- 2.18 How do I tag values for liabilities for which the creditor has recourse? [Added 2022-04]
- 2.19 How do I tag values for related party amounts? [Added 2023-04] [Revised 2023-06]
- 2.20 In my PP&E useful lives disclosure, I report that the length of my leasehold improvement is for the term of the lease. How do I tag that value? [Added 2023-02]
- 2.21 In my commitments disclosure, I report the amount of leases not yet commenced. How do I tag that value? [Added 2023-11]
- 2.22 There are Taxonomy Implementation Notes on elements that indicate that they are for use before adoption of *Disclosure Improvements—Codification Amendments in Response to the SEC’s Disclosure Update and Simplification Initiative* (Accounting Standards Update 2023-06), and I have adopted. Can I use these elements? [Added 2024-02]

Section 3: GAAP Taxonomy Design Structure

- 3.1 [Question deleted 2014-03]
- 3.2 Why do you model from only one side of the transaction, and how do you decide which side of the transaction to model from?
- 3.3 Can you add members that represent the states of the United States (for example, California or Maryland)? [Revised 2021-12]
- 3.4 Should my XBRL extension taxonomy be structured as shown in the GAAP Taxonomy? [Revised 2018-04][Revised 2019-03][Revised 2019-07][Revised 2020-01][Revised 2021-03][Revised 2023-02]

Section 1: Comments Received Through FASB Taxonomy Online Review and Comment System

- 1.1 The element name is misspelled, for example, ScheduleOfCapitalLeasedAssetsTable contains an extra “s.” Should it be corrected?

No. The element names have no semantic meaning and could be any combination of characters, however nonsensical they may appear. The only relevant requirement is that the element names are unique.

Element names appear to be human readable as opposed to just machine readable because of a choice the XBRL community made years ago.

- 1.2 The element name does not match the standard label, for example, DebtInstrumentCarryingAmount has a standard label of “Long-Term Debt, Gross.” Should it be corrected?

No. See the answer to Question #1.1 above.

EFM rule 6.8.5 previously required that “name attribute of an xsd:element should correspond to the standard label.” This was an SEC filing requirement that has been superseded and did not necessarily apply to the GAAP Taxonomy.

- 1.3 I have a comment to submit through the FASB Taxonomy Online Review and Comment System that is applicable to multiple elements; should I submit the comment on every element?

No. The comment should be submitted one time and either reference all the elements or the section of the GAAP Taxonomy in which the elements are located.

- 1.4 Can you undeprecate the element FinancingAxis [for example]?

For previous versions of the GAAP Taxonomy, elements have been undeprecated. However, going forward with the 2014 GAAP Taxonomy, elements will no longer be undeprecated.

It is confusing to have an element go from deprecated to undeprecated from version to version of the GAAP Taxonomy, and less confusing to keep it deprecated and create a new element.

- 1.5 Can you add an element for the accounting policy concerning treasury stock?

You can use the element “Stockholders' Equity, Policy [Policy Text Block]” (Stockholders EquityPolicyTextBlock).

The definition for this element includes the language that states, “disclosure of accounting policy for its capital stock transactions....” Treasury stock transactions would be capital stock transactions and, therefore, this element is appropriate to use.

Tagging narrative disclosures with elements with an ItemType of textBlockItemType is different than tagging numeric values. Disjointed paragraphs can be tagged with textBlockItemType elements, whereas elements that tag numeric values, such as monetaryItemType elements, can only tag one value. Because of this, tagging with textBlockItemType elements may have a broader application.

- 1.6 Can you add elements to disclose covenants and/or non-GAAP measures, such as earnings before interest, taxes, depreciation, and amortization (EBITDA)?

Non-GAAP measures are difficult to standardize in the GAAP Taxonomy because they are subject to entity specificity that is driven by management, covenants in debt agreements, or other similar considerations. It was decided that because of this diversity, non-GAAP measures would not be included in the GAAP Taxonomy.

- 1.7 Can you add a [Line Items] element?

Line-item elements (identified as having the standard label end in [Line Items]) are only included in table (hypercubeItem) structures and will only be added as a part of that structure.

[Added 2014-03]

- 1.8 I submitted a question through the FASB Taxonomy Online Review and Comment System, but it was not addressed. Why?

There are numerous reasons why your question was not addressed. For example, the comment may be addressed by one of the questions listed in this FAQ, the comment may propose a modeling convention that the FASB staff does not follow, the element may be considered as part of anticipated changes related to a proposed Accounting Standards Update, or the comment may propose the inclusion of an element that is only used by the commenter's entity.

As noted in FAQ Question #1.1 of *Section 1: Comments Received Through FASB Taxonomy Online Review and Comment System*, comments concerning spelling of element names will not be considered.

Section 2: Instance Documents Creation and Editing

- 2.1 How should I use the rolling maturity elements compared with the fiscal maturity elements?

Future maturity schedules tend to be reported on a fiscal-year basis. For the subsequent quarterly filings, the maturity schedule may show the remainder of the current fiscal year and the projected amounts going forward based on the fiscal schedule. The following is an example of a fiscal year disclosure and the intended elements:

Annual Period (Fiscal basis)			
Long-term debt maturities for five years and thereafter at December 31, 20X0:			Element
20X1	\$	6,950	Long-Term Debt, Maturity, Year One
20X2		6,950	Long-Term Debt, Maturity, Year Two
20X3		6,950	Long-Term Debt, Maturity, Year Three
20X4		6,950	Long-Term Debt, Maturity, Year Four
20X5		19,750	Long-Term Debt, Maturity, Year Five
Thereafter		1,065,763	Long-Term Debt, Maturity, after Year Five
Total	\$	1,113,313	Long-Term Debt

Below is the following interim period disclosure on a fiscal-year basis:

Long-term debt maturities for remainder of the year, five years, and thereafter at March 31, 20X1:			Element
Remainder of 20X1	\$	5,213	Long-Term Debt, Maturity, Remainder of Fiscal Year
20X2		6,950	Long-Term Debt, Maturity, Year One
20X3		6,950	Long-Term Debt, Maturity, Year Two
20X4		6,950	Long-Term Debt, Maturity, Year Three
20X5		19,750	Long-Term Debt, Maturity, Year Four
20X6		655,763	Long-Term Debt, Maturity, Year Five
Thereafter		410,000	Long-Term Debt, Maturity, after Year Five
Total	\$	<u>1,111,576</u>	Long-Term Debt

Other maturity schedules are rolled forward from period to period. Those disclosures will not use the remainder elements to report on a fiscal-year basis but will, instead, project forward a “rolling” year (for example, disclosing from 1Q20X1 to 1Q20X2). The following is an example of a rolling-year disclosure and the intended elements for the fiscal-year end:

Annual Period (Rolling basis)			
Long-term debt maturities for five years and thereafter at December 31, 20X0:			Element
20X1	\$	6,950	Long-Term Debt, Maturities, Repayments of Principal in Next Rolling 12 Months
20X2		6,950	Long-Term Debt, Maturities, Repayments of Principal in Rolling Year Two
20X3		6,950	Long-Term Debt, Maturities, Repayments of Principal in Rolling Year Three
20X4		6,950	Long-Term Debt, Maturities, Repayments of Principal in Rolling Year Four
20X5		19,750	Long-Term Debt, Maturities, Repayments of Principal in Rolling Year Five
Thereafter		1,065,763	Long-Term Debt, Maturities, Repayments of Principal in Rolling after Year Five
Total	\$	<u>1,113,313</u>	Long-Term Debt

Below is the following interim period disclosure on a rolling-year basis:

Interim Period (Rolling basis)			
Long-term debt maturities for five years and thereafter at March 31, 20X1:			Element
20X2	\$	6,950	Long-Term Debt, Maturities, Repayments of Principal in Next Rolling 12 Months
20X3		6,950	Long-Term Debt, Maturities, Repayments of Principal in Rolling Year Two
20X4		6,950	Long-Term Debt, Maturities, Repayments of Principal in Rolling Year Three
20X5		10,150	Long-Term Debt, Maturities, Repayments of Principal in Rolling Year Four
20X6		178,753	Long-Term Debt, Maturities, Repayments of Principal in Rolling Year Five
Thereafter		901,822	Long-Term Debt, Maturities, Repayments of Principal in Rolling after Year Five
Total	\$	<u>1,111,575</u>	Long-Term Debt

Because of the diversity in practice, the GAAP Taxonomy has two sets of maturity schedules—one for fiscal-year disclosures and another for when the filing has rolled its maturity schedule forward from the previously disclosed maturity schedule.

It is the intent of the GAAP Taxonomy modeling that when a maturity schedule is rolled forward from one period to the next, the rolling maturity schedules should be used for all disclosures— quarterly and fiscal. Maturity schedules that remain on a fiscal-year basis should use the fiscal schedule elements for all such disclosures. When maturity schedules are not reported for interim disclosures, the fiscal-year disclosure elements should be used. Unless there is a change in disclosures to be on a rolling maturity or a fiscal maturity schedule, the elements should not change from filing to filing.

2.2 How could filers use “Statistical Measurement [Axis]” (RangeAxis) to tag a range of periods or dates?

“Statistical Measurement [Axis]” (RangeAxis) can be used in instances in which a range of values is disclosed for useful lives.

Below is an example:

<u>Property, Plant, and Equipment Classification</u>	<u>Estimated Useful Life</u>
Buildings and improvements	20–40 years
Machinery and equipment	5–10 years
Capitalized software	3–15 years

The example above shows a common case in which the useful life of property, plant, and equipment is disclosed as a minimum year and maximum year.

The 20 years minimal useful life of building and improvements can be tagged with the GAAP Taxonomy element “Property, Plant and Equipment, Useful Life” (PropertyPlantAndEquipmentUsefulLife) along with “Minimum [Member]” (MinimumMember), while the 40 years maximal useful life can be tagged with the line-item element “Property, Plant and Equipment, Useful Life” (PropertyPlantAndEquipmentUsefulLife) along with “Maximum [Member]” (MaximumMember). The tagging for the useful life of machinery and equipment, and capitalized software would be similar.

“Statistical Measurement [Axis]” (RangeAxis) also could be used to tag a date range.

The examples below illustrate how to use “Statistical Measurement [Axis]” (RangeAxis) to tag a range of expiration dates when more than one collective-bargaining agreement applies to a pension plan.

<u>Pension Fund</u>	<u>EIN/Pension Plan Number</u>	<u>Pension Protection Act Zone Status</u>	<u>FIP/RP Status Pending/ Implemented</u>	<u>Contributions of Entity A</u>	<u>Surcharge Imposed</u>	<u>Expiration Date of Collective-Bargaining Agreement</u>
ABC Fund 34	32-1899999	Red as of 9/30/2009	Pending	\$1,883,000	Yes	12/31/20X3
ABC Fund 37	52-5599999-002	Green	No	3,342,000	No	12/31/20X2 to 12/31/20X3
ABC Fund 52	72-8599999-001	Red	Implemented	1,349,000	No	12/31/20X5
Other funds				147,000		
Total contributions:				<u>\$6,721,000</u>		

In this disclosure, the date range of “12/31/20X2 to 12/31/20X3” can be tagged with “Statistical Measurement [Axis]” (RangeAxis) and “Minimum [Member]” (MinimumMember), along with GAAP Taxonomy element “Multiemployer Plan, Pension, Significant, Collective-Bargaining Arrangement, Expiration Date” (MultiemployerPlanPensionSignificantCollectiveBargainingArrangementExpirationDate), should be used to tag “12/31/20X2” to indicate the earliest expiration date among the range of expiration dates. “Statistical Measurement [Axis]” (RangeAxis) and “Maximum [Member]” (MaximumMember), along with the line item “Multiemployer Plans, Collective-Bargaining Arrangement, Significant, Expiration Date” (MultiemployerPlanPensionSignificantCollectiveBargainingArrangementExpirationDate) should be used to tag “12/31/20X3” to indicate the latest expiration date among the range of expiration dates.

Here is another example:

Multiemployer Pension Plan	EIN/Plan Number	Contributions for the Years Ended		Expiration Date of CBA	Pension Protection	FIP/RP Status	Surcharge
		December 31, 20X0					
Pipeline Industry Pension Fund	736146433-001	\$	28,800,000	05/31/20X3	Green	N/A	No
National Electrical Benefit Fund	530181657-001	\$	1,800,000	Varies through 09/06/20X3	Green	N/A	No
IBEW Local 1249 Pension Plan	156035161-001	\$	1,500,000	05/02/20X4	Yellow	Implemented	No
Other Funds		\$	8,200,000				
Total multiemployer pension plan		\$	40,300,000				

For the above disclosure, “09/06/20X3” can be tagged dimensionally using “Statistical Measurement [Axis]” (RangeAxis) and “Maximum [Member]” (MaximumMember), along with the line item “Multiemployer Plan, Pension, Significant, Collective-Bargaining Arrangement, Expiration Date” (MultiemployerPlanPensionSignificantCollectiveBargainingArrangementExpirationDate) to indicate the latest expiration date.

[Revised 2019-03]

- 2.3 The GAAP Taxonomy contains numerous elements for “other” concepts, for example, “Other Expenses” (OtherExpenses), “Other Assets, Current” (OtherAssetsCurrent), or “Servicing Asset at Amortized Cost, Other Changes that Affect Balance, Amount” (ServicingAssetAtAmortizedValueOtherChangesThatAffectBalanceAmount). How should I use those elements?

The following are the only scenarios for which the use of “other” elements is appropriate:

“Other” elements only should be used on concepts identified as “other” in the financial statements or that represent the aggregation of immaterial items.

- Elements identified as “Other” should not be used for concepts with a precise meaning. For example, there is no concept in the GAAP Taxonomy for “Bank charge expenses” that may be reported as a separate expense. It would not be appropriate to use the GAAP Taxonomy “Other Expenses” (OtherExpenses) element on this fact, because a precise meaning is provided. If the “other” elements are used in these cases, the additional meaning is lost and may negatively affect data quality for the user.
- “Other” elements should be used to represent the aggregation of immaterial items. The U.S. Securities and Exchange Commission (Regulation S-X) requires any material items to be stated separately. The immaterial items aggregated and not stated separately represent the remainder of the category and the appropriate “other” elements can be used. The element that represents the total of separately stated material items plus the amount of immaterial items should not be used for the aggregation of immaterial items.

The following is a sample disclosure of appropriate usage:

REVENUES:
Refined product sales
Crude sales
NGL sales
Gathering, transportation and other fees
Natural gas sales
Other
Total revenues
COSTS AND EXPENSES:
Cost of products sold
Operating expenses
Depreciation, depletion and amortization
Selling, general and administrative
Impairment losses
Total costs and expenses
OPERATING INCOME

In this filing, the line item “Operating expenses” excludes “Depreciation, depletion and amortization,” “Selling, general and administrative,” “Impairment losses,” and the rest of the costs and expenses line items separately stated. “Operating Expenses” (OperatingExpenses) element should not be used to tag the “Operating expenses” value because it includes all the items listed above by definition and relationships and it would be misleading. In this case, “Other Cost and Expense, Operating” (OtherCostAndExpenseOperating) element should be used because it represents the aggregation of immaterial items.

[Revised 2019-07]

2.4 [Question deleted 2014-03]

2.5 “Debt Securities, Available-for-Sale, Accumulated Gross Unrealized Gain, before Tax” (AvailableForSaleDebtSecuritiesAccumulatedGrossUnrealizedGainBeforeTax) is modeled as a credit and “Debt Securities, Available-for-Sale, Accumulated Gross Unrealized Loss, before Tax” (AvailableForSaleDebtSecuritiesAccumulatedGrossUnrealizedLossBeforeTax) is modeled as a debit. How do I create a calculation for cost to fair value using those elements?

[Content of answer deleted 2019-03] Content relates to information covered in Example 1 of the GAAP Taxonomy Implementation Guide, Financial Instruments-Debt Securities.

2.6 I want to tag multiple open tax years; how can I do that using the GAAP Taxonomy element “Open Tax Year” (OpenTaxYear)?

The data type for “Open Tax Year” (OpenTaxYear) is a gYearListItemType. The gYearListItemType provides flexibility for reporting multiple years as facts in an instance document. This data type reduces the use of dimensions for disclosures that do not disaggregate the values of the reporting entity. It is intended to make it easier to tag a single open tax year and a range of open tax years disclosed together.

13 - Income taxes

In Canada, the Company's federal and provincial income tax returns filed for the year 2018-2022 remain subject to examination by the taxation authorities. An examination of the Company's federal income tax returns for 2018 is currently in progress and is expected to be completed during 2024. Examinations on specific tax positions taken for federal and provincial income tax returns for the 2017 year are currently in progress and are also expected to be completed during 2024. In the U.S., the federal income tax returns filed for the year 2017 as well as 2019 to 2022 remain open for examination.

In the case of the example above, the disclosure would be tagged as follows:

	2023-12-31	
Primary Items	Canada Revenue Agency [Member]	Internal Revenue Service (IRS) [Member]
Open Tax Year	2018 2019 2020 2021 2022	2017 2019 2020 2021 2022

The “Tax Period [Axis]” (TaxPeriodAxis) can continue to be used for disclosures that disaggregate the tax information by year. However, the “Tax Period [Axis]” (TaxPeriodAxis), currently modeled as an explicit dimension, is under consideration for remodeling as a typed dimension in the future.

[Revised 2018-04][Revised 2019-03][Revised 2019-07]

- 2.7 I have an amount that has the reporting period as the context, but it relates to a prior tax year. How can I tag the value?

The GAAP Taxonomy has an element “Income Tax Examination, Year under Examination” (IncomeTaxExaminationYearUnderExamination) to tag the year (if the values were disaggregated by tax period, a dimension, “Tax Period [Axis]” (TaxPeriodAxis), can be used to tag periods for separate values). Here is an example disclosure:

Annually, we file income tax returns in multiple taxing jurisdictions. We are under examination in several of these jurisdictions. During 20X3, we recognized interest and penalties of \$11 million and \$2 million respectively, as a result of an audit of our 20X0 income tax return. We believe that we have made adequate provision for our remaining income tax uncertainties.

In this example, the \$11 million can be tagged with “Income Tax Examination, Interest Expense” (IncomeTaxExaminationInterestExpense) and the \$2 million can be tagged with “Income Tax Examination, Penalties Expense” (IncomeTaxExaminationPenaltiesExpense) and both can have a reported date context of 1/1/20X3–12/31/20X3.

“Income Tax Examination, Year under Examination” (IncomeTaxExaminationYear—UnderExamination) can be used with a value of 20X0 for the tax year under examination.

[Added 2014-03][Revised 2019-03][Revised 2019-07]

- 2.8 Should I use the same element for both the net deferred tax asset and net deferred tax liability if I have a net deferred tax liability in the first year and a net deferred tax asset in the financial statements in the second year (or vice versa)?

Here is an example disclosure:

Deferred Tax Assets		20X2	20X1
	Allowance for doubtful accounts and notes	\$280,000	\$216,000
	Inventories	93,000	93,000
	Accrued compensation	136,000	148,000
	Loss provisions and deferred income	167,000	150,000
	self insurance accrual	44,000	53,000
	Amortization, design costs	72,000	69,000
	Restructuring charges	115,000	—
	XBY Inc. accumulated net loss	390,000	—
A	Deferred tax assets, gross	1,297,000	729,000
B	Valuation allowance	(380,000)	(15,222)
C	Deferred tax assets, net of valuation	917,000	713,778
Deferred Tax Liabilities			
	Depreciation and amortization	(1,080,000)	(600,000)
	Prepaid Expenses	(83,000)	(12,000)
D	Gross deferred tax liability	(1,163,000)	(612,000)
	Net deferred tax asset (liability)	E (\$246,000)	F \$101,778

For the above disclosure, “Deferred Tax Assets, Net” (DeferredTaxAssetsLiabilitiesNet) (item **F**) is used to tag the \$101,778 reported in 20X1 and “Deferred Tax Liabilities, Net” (DeferredTaxLiabilities) (item **E**) is used to tag the \$246,000 reported in 20X2.

There are two distinct elements: one to report the net amount when it is a liability, and another to report the net amount when it is an asset. “Deferred Tax Assets, Net” (DeferredTaxAssetsLiabilitiesNet) (item **F**) was revised for the 2012 GAAP Taxonomy to clarify that it should represent a net deferred tax asset position, which occurs when the net deferred tax asset is larger than the gross deferred tax liability. The definition reads:

Amount, after allocation of valuation allowances and deferred tax liability, of deferred tax asset attributable to deductible differences and carryforwards, without jurisdictional netting.

To report a net deferred tax liability, the element “Deferred Tax Liabilities, Net” (DeferredTaxLiabilities) (item **E**) is used.

While the calculation appears to be the same, two separate calculations for “Deferred Tax Assets, Net” (DeferredTaxAssetsLiabilitiesNet) and “Deferred Tax Liabilities, Net” (DeferredTaxLiabilities), as shown below, are created.

In this example, there are five subtotals reported for the calculations of “Deferred Tax Assets, Net” (DeferredTaxAssetsLiabilitiesNet) and “Deferred Tax Liabilities, Net” (DeferredTaxLiabilities). Those subtotals, with the letters corresponding to the example above, include:

- “Deferred Tax Assets, Gross” (DeferredTaxAssetsGross)
- “Deferred Tax Assets, Valuation Allowance” (DeferredTaxAssetsValuationAllowance)
- “Deferred Tax Assets, Net of Valuation Allowance” (DeferredTaxAssetsNet) (item **A** minus item **B**)
- “Deferred Tax Liabilities, Gross” (DeferredIncomeTaxLiabilities)
- “Deferred Tax Liabilities, Net” (DeferredTaxLiabilities) (when item **D** is greater than item **C**)

F. “Deferred Tax Assets, Net” (DeferredTaxAssetsLiabilitiesNet) (when item **C** is greater than item **D**).

Here is the calculation for a net deferred tax asset:

Standard Label	Weight	
Deferred Tax Assets, Net	1	Item F
Deferred Tax Liabilities, Gross	-1	Item D
Deferred Tax Assets, Net of Valuation Allowance	1	Item C

Here is the calculation for a net deferred tax liability:

Standard Label	Weight	
Deferred Tax Liabilities, Net	1	Item E
Deferred Tax Liabilities, Gross	1	Item D
Deferred Tax Assets, Net of Valuation Allowance	-1	Item C
Deferred Tax Assets, Gross	1	Item A
Deferred Tax Assets, Valuation Allowance	-1	Item B

[Added 2014-03][Revised 2019-03]

2.9 What is the difference between “Deferred Tax Liabilities, Net” (DeferredTaxLiabilities) and “Deferred Tax Liabilities, Gross” (DeferredIncomeTaxLiabilities)?

“Deferred Tax Liabilities, Gross” (DeferredIncomeTaxLiabilities) is used to report the gross deferred tax liability (item **A**), while “Deferred Tax Liabilities, Net” (DeferredTaxLiabilities) is used to report the net deferred tax liability (item **B**) in the example below:

	20X2	20X1
Deferred Tax Assets		
Allowance for doubtful accounts and notes	\$280,000	\$216,000
Inventories	93,000	93,000
Accrued compensation	136,000	148,000
Provision for deferred income	63,000	150,000
XBY Inc. accumulated net loss	390,000	
Deferred tax assets, gross	1,297,000	729,000
Valuation allowance	(380,000)	(15,222)
Deferred tax assets, net of valuation	917,000	713,778
Deferred Tax Liabilities		
Depreciation and amortization	(1,080,000)	(600,000)
Prepaid Expenses	(83,000)	(12,000)
A Gross deferred tax liability	(1,163,000)	(612,000)
B Net deferred tax asset (liability)	(\$246,000)	\$101,778

“Deferred Tax Liabilities, Gross”(DeferredIncomeTaxLiabilities) does not reflect the effect of the deferred tax assets on the tax liability. If a tax liability is reported after considering deferred tax assets, then “Deferred Tax Liabilities, Net” (DeferredTaxLiabilities) is used.

[Added 2014-03]

- 2.10 I disclosed a vesting schedule for share-based compensation awards. How can I use “Vesting [Axis]” (VestingAxis)?

See below for an example of a disclosed vesting schedule:

The vesting of the 100,000 performance shares granted occurs as follows: 20 percent in 24 months, 20 percent in 36 months, and 60 percent in 60 months.

This can be tagged with the following elements:

VestingAxis	ShareBasedCompensationAwardTrancheOneMember	ShareBasedCompensationAwardTrancheTwoMember	ShareBasedCompensationAwardTrancheThreeMember	
AwardTypeAxis	PerformanceSharesMember	PerformanceSharesMember	PerformanceSharesMember	PerformanceSharesMember
ShareBasedCompensationArrangementByShareBasedPaymentAwardAwardVestingPeriod1	PY24M	PY36M	PY48M	
ShareBasedCompensationArrangementByShareBasedPaymentAwardAwardVestingRightsPercentage	0.20	0.20	0.60	
ShareBasedCompensationArrangementByShareBasedPaymentAwardEquityInstrumentsOtherThanOptionsGrantInPeriod				100000

[Added 2014-03]

- 2.11 When there is overlap between my reportable segment(s) and my reporting unit(s), do I use the “Segments [Axis]” (StatementBusinessSegmentsAxis) or the “Reporting Unit [Axis]” (ReportingUnitAxis)?

Example 1: My reportable segments are the same as my reporting units. Do I use the “Segments [Axis]” (StatementBusinessSegmentsAxis) or the “Reporting Unit [Axis]” (ReportingUnitAxis)?

Generally, the “Segments [Axis]” (StatementBusinessSegmentsAxis) is intended to be used for tagging information disaggregated by reportable segment, while the Reporting Unit [Axis] (ReportingUnitAxis) is intended for tagging information disaggregated by reporting unit. The following is a sample disclosure for the ABC Company, which is shown on the left, and the corresponding tagging for fiscal year ended 20X8, which is shown on the right, to help illustrate the difference. Items highlighted in blue represent the Standard Label of elements from the GAAP Taxonomy.

Disclosure				Tagging for Fiscal Year Ended 20X8 only							
Note 10: Segment [Excerpt] We have [A] two reportable segments: Technology and Communications... Revenue information for our reportable segments was as follows:								Report-Wide Value			
				Number of Reportable Segments				A	2		
				Number of Reporting Units				B	2		
				Segments [Axis]			Technology [Member]		Communications [Member]	Report-Wide Value	
Revenue	I	\$	2,000	J	\$	1,500	C	\$	3,500		
Note 3: Goodwill [Excerpt] Goodwill by reportable segment and the changes in the carrying amount of goodwill were as follows:											
				Technology		Communications		Total			
				Balance as of January 1, 20X8*:							
				Goodwill	\$	1,413	\$	1,104	\$	2,517	
				Accumulated impairment losses		(400)		(200)		(600)	
						1,013		904		1,917	
				Goodwill acquired	K	189	L	115	D	304	
				Impairment losses	M	(84)	N	(46)	E	(130)	
				Balance as of December 31, 20X8:							
				Goodwill	O	1,602	P	1,219	F	2,821	
Accumulated impairment losses	Q	(484)	R	(246)	G	(730)					
	S	\$ 1,118	T	\$ 973	H	\$ 2,091					
We have [B] two reporting units, which are also [U, V] our reportable segments. We test for impairment in the third quarter, after the annual forecasting process. Because of an increase in competition...a goodwill impairment loss of [W] \$84 was recognized in the Technology reporting unit and [X] \$46 was recognized in the Communications reporting unit. The Technology reporting unit to which [Y] \$1,118 of goodwill is allocated and the Communications reporting unit to which [Z] \$973 of goodwill is allocated both have negative carrying amounts.				Segments [Axis]			Technology [Member]		Communications [Member]	Report-Wide Value	
				Goodwill, Acquired During Period		K	189	L	115	D	304
				Goodwill, Impairment Loss		M	84	N	46	E	130
				Goodwill, Gross		O	1602	P	1219	F	2821
				Goodwill, Impaired, Accumulated Impairment Loss		Q	484	R	246	G	730
Goodwill		S	1118	T	973	H	2091				
Reporting Unit [Axis]			Technology [Member]		Communications [Member]	Report-Wide Value					
Reporting Unit, Name of Segment [Extensible Enumeration]		U	http://www.abc.com/20X8-12-31#TechnologyMember	V	http://www.abc.com/20X8-12-31#CommunicationsMember						
Goodwill, Impairment Loss		W	84	X	46						
Reporting Unit, Zero or Negative Carrying Amount, Amount of Allocated Goodwill		Y	1118	Z	973						

In this example, the “Segments [Axis]” (StatementBusinessSegmentsAxis) is intended to be used for tagging fact values I through T. The “Reporting Unit [Axis]” (ReportingUnitAxis) is intended to be used for tagging fact values U through Z. The same member elements ("Technology" and "Communications") are intended to be used with the “Segments [Axis]” (StatementBusinessSegmentsAxis) and the “Reporting Unit [Axis]” (ReportingUnitAxis).

The tagging of the number of reportable segments (A), the number of reporting units (B), and fact values C through H are intended to be tagged with line-item elements only and no dimensions because they represent report-wide values or default values.

The “Reporting Unit, Name of Segment [Extensible Enumeration]” (ReportingUnitNameOfSegmentExtensibleList) element, not the “Segments [Axis]” (StatementBusinessSegmentsAxis) is intended to be used to indicate the segment in which the reporting unit is included. The inclusion of this extensible enumeration element communicates to a user of the data the segment in which the reporting unit is included. The intent of this modeling is primarily to limit the dimensional context of the data to information that is disaggregated to help facilitate consumption of the data. The fact values for this element are the member element names (abc:TechnologyMember; abc:CommunicationsMember) in the instance document.

Example 2: One of my reportable segments is the same as one of my reporting units. Do I use the “Segments [Axis]” (StatementBusinessSegmentsAxis) or the “Reporting Unit [Axis]” (ReportingUnitAxis)?

Generally, the “Segments [Axis]” (StatementBusinessSegmentsAxis) is intended to be used for tagging information disaggregated by reportable segment, while the “Reporting Unit [Axis]” (ReportingUnitAxis) is intended for tagging information disaggregated by reporting unit. The following is a sample disclosure for the ABC Company, which is shown on the left and the corresponding tagging for fiscal year ended 20X8, which is shown on the right, to help illustrate the difference. Items highlighted in blue represent the Standard Label of elements from the GAAP Taxonomy.

Disclosure	Tagging for Fiscal Year Ended 20X8 only																																																																							
Note 10: Segment [Excerpt] Our reportable segments are as follows: Technology and Communications... Revenue information for our reportable segments was as follows:																																																																								
<table><tr><th></th><th>Technology</th><th></th><th>Communications</th><th></th><th>Total</th></tr><tr><td>Revenue</td><td>GG \$ 2,000</td><td>HH \$ 1,500</td><td>AA \$ 3,500</td><td></td><td></td></tr></table>		Technology		Communications		Total	Revenue	GG \$ 2,000	HH \$ 1,500	AA \$ 3,500																																																														
	Technology		Communications		Total																																																																			
Revenue	GG \$ 2,000	HH \$ 1,500	AA \$ 3,500																																																																					
Note 3: Goodwill [Excerpt] Goodwill by reportable segment and the changes in the carrying amount of goodwill were as follows:																																																																								
<table><tr><th></th><th>Technology</th><th></th><th>Communications</th><th></th><th>Total</th></tr><tr><td>Balance as of January 1, 20X8*:</td><td></td><td></td><td></td><td></td><td></td></tr><tr><td>Goodwill</td><td>\$ 1,413</td><td>\$ 1,104</td><td>\$ 2,517</td><td></td><td></td></tr><tr><td>Accumulated impairment losses</td><td>(400)</td><td>(200)</td><td>(600)</td><td></td><td></td></tr><tr><td></td><td>1,013</td><td>904</td><td>1,917</td><td></td><td></td></tr><tr><td>Goodwill acquired</td><td>II 189</td><td>JJ 115</td><td>BB 304</td><td></td><td></td></tr><tr><td>Impairment losses</td><td>KK (84)</td><td>LL (46)</td><td>CC (130)</td><td></td><td></td></tr><tr><td>Balance as of December 31, 20X8:</td><td></td><td></td><td></td><td></td><td></td></tr><tr><td>Goodwill</td><td>MM 1,602</td><td>NN 1,219</td><td>DD 2,821</td><td></td><td></td></tr><tr><td>Accumulated impairment losses</td><td>OO (484)</td><td>PP (246)</td><td>EE (730)</td><td></td><td></td></tr><tr><td></td><td>QQ \$ 1,118</td><td>RR \$ 973</td><td>FF \$ 2,091</td><td></td><td></td></tr></table>		Technology		Communications		Total	Balance as of January 1, 20X8*:						Goodwill	\$ 1,413	\$ 1,104	\$ 2,517			Accumulated impairment losses	(400)	(200)	(600)				1,013	904	1,917			Goodwill acquired	II 189	JJ 115	BB 304			Impairment losses	KK (84)	LL (46)	CC (130)			Balance as of December 31, 20X8:						Goodwill	MM 1,602	NN 1,219	DD 2,821			Accumulated impairment losses	OO (484)	PP (246)	EE (730)				QQ \$ 1,118	RR \$ 973	FF \$ 2,091								
	Technology		Communications		Total																																																																			
Balance as of January 1, 20X8*:																																																																								
Goodwill	\$ 1,413	\$ 1,104	\$ 2,517																																																																					
Accumulated impairment losses	(400)	(200)	(600)																																																																					
	1,013	904	1,917																																																																					
Goodwill acquired	II 189	JJ 115	BB 304																																																																					
Impairment losses	KK (84)	LL (46)	CC (130)																																																																					
Balance as of December 31, 20X8:																																																																								
Goodwill	MM 1,602	NN 1,219	DD 2,821																																																																					
Accumulated impairment losses	OO (484)	PP (246)	EE (730)																																																																					
	QQ \$ 1,118	RR \$ 973	FF \$ 2,091																																																																					
We have [YY] four reporting units: T12, T23, T456 and Communications and [ZZ] two reportable segments: Technology and Communications. We test for impairment in the third quarter, after the annual forecasting process. Because of an increase in competition....a goodwill impairment loss of [SS] \$84 was recognized in the T456 reporting unit and [TT] \$46 was recognized in the Communications reporting unit.																																																																								
We have [AAA] two reporting units with negative carrying amounts to which goodwill is allocated. The T456 reporting unit, to which [UU] \$900 of goodwill is allocated, has a negative carrying amount. The T456 reporting unit is part of the [WW] Technology segment. The Communications reporting unit, to which [VV] \$973 of goodwill is allocated, also has a negative carrying amount. The Communications reporting unit is part of the [XX] Communications segment.																																																																								
	Segments [Axis]		Technology [Member]		Communications [Member]	Report-Wide Value																																																																		
Revenues	GG		2000	HH	1500	AA 3500																																																																		
	Segments [Axis]		Technology [Member]		Communications [Member]	Report-Wide Value																																																																		
Goodwill, Acquired During Period	II		189	JJ	115	BB 304																																																																		
Goodwill, Impairment Loss	KK		84	LL	46	CC 130																																																																		
Goodwill, Gross	MM		1602	NN	1219	DD 2821																																																																		
Goodwill, Impaired, Accumulated Impairment Loss	OO		484	PP	246	EE 730																																																																		
Goodwill	QQ		1118	RR	973	FF 2091																																																																		
Reporting Unit [Axis]			T456 [Member]		Communications [Member]	Report-Wide Value																																																																		
Goodwill, Impairment Loss	SS		84	TT	46																																																																			
Reporting Unit, Zero or Negative Carrying Amount, Amount of Allocated Goodwill	UU		900	VV	973																																																																			
Reporting Unit, Name of Segment [Extensible Enumeration]	WW		http://www.abc.com/20X8-12-31#TechnologyMember	XX	http://www.abc.com/20X8-12-31#CommunicationsMember																																																																			
Number of Reporting Units						YY 4																																																																		
Number of Reportable Segments						ZZ 2																																																																		
Reporting Unit, Zero or Negative Carrying Amount, Number						AAA 2																																																																		

In this example, the “Segments [Axis]” (StatementBusinessSegmentsAxis) is intended to be used for tagging fact values **GG** through **RR**. The “Reporting Unit [Axis]” (ReportingUnitAxis) is intended to be used for tagging fact values **SS** through **XX**. The same member element for “Communications” is intended to be used with the “Segments [Axis]” (StatementBusinessSegmentsAxis) and the “Reporting Unit [Axis]” (ReportingUnitAxis).

The tagging of fact values **AA** through **FF**, the number of reporting units (**YY**), the number of reportable segments (**ZZ**), and the number of reporting units with negative carrying amounts to which goodwill is allocated (**AAA**) are intended to be tagged with line-item elements only and no dimensions, because they represent report-wide values or default values. The “Reporting Unit, Name of Segment [Extensible Enumeration]” (ReportingUnitNameOfSegmentExtensibleList) element, not the “Segments [Axis]” (StatementBusinessSegmentsAxis), is intended to be used to indicate the segment in which the reporting unit is included. The inclusion of this extensible enumeration element communicates to a user of the data the segment in which the reporting unit is included. The intent of this modeling is primarily to limit the dimensional context of the data to information that is disaggregated to help facilitate consumption of data. The fact values for this element are the member element names (abc:TechnologyMember; abc:CommunicationsMember) in the instance document.

[Added 2017-07][Revised 2019-03][Revised 2019-07]

* The tagging for fact values as of January 1, 20X8 is not included because those fact values would be tagged with a different date context (December 31, 20X7).

2.12 [Question deleted 2023-12]

2.13 “What date context should be used when there is a cumulative-effect adjustment to retained earnings for an amendment to the *FASB Accounting Standards Codification*®?”

The date context depends on the transition requirements outlined in the amendment to the Codification requiring a cumulative-effect adjustment.

The following examples illustrate the tagging of the cumulative-effect adjustment to retained earnings using different transition options outlined in each example. The examples contain excerpts of partial statements and note disclosures, which are not intended to dictate the appearance and structure of an entity's filing. Excerpts are shown in the table on the left, and the tagging for certain values is shown in the table on the right. Capital letters (in red) connect facts in the excerpts to the tagging. Please see the [GAAP Taxonomy Implementation Guide, Accounting Changes](#) for additional information.

Example 1:

I early adopted amendments to the FASB Accounting Standards Codification® in Accounting Standards Update No. 2018-07, *Compensation—Stock Compensation (Topic 718): Improvements to Nonemployee Share-Based Payment Accounting* ("ASU 2018-07"), on July 1, 2018, using a modified retrospective basis through a cumulative-effect adjustment to retained earnings as of the beginning of 2018. I am a calendar-year filer and in my 2018 Form 10-K filing what date context should be used for tagging the cumulative-effect adjustment to retained earnings (12/31/2017 or 1/1/2018)?

The 2017-12-31 date context should be applied to the values tagged for the cumulative-effect adjustment to retained earnings. Please see ASU 2018-07 for more information on the transition requirements.

2018 Form 10-K [Excerpts]						Tagging			
CONSOLIDATED BALANCE SHEETS [Excerpts]									
	12/31/2018		12/31/2017						
Equity:									
Common stock	4		4						
AOCI	(6)		18						
APIC	A 2,870	C	3,011						
Retained Earnings/Deficit	B (2,057)	D	(3,243)						
Total Equity	811		(210)						
CONSOLIDATED STATEMENT OF STOCKHOLDERS' EQUITY (DEFICIT) [Excerpts]									
	Common Stock	AOCI	APIC	Retained Earnings/Deficit	Total Equity				
Balance at 1/1/2016	XX	XX	XX	XX	XX				
Activity	XX	XX	XX	XX	XX				
Balance at 12/31/2016	XX	XX	XX	XX	XX				
Activity	XX	XX	XX	XX	XX				
Balance at 12/31/2017	4	18	3,011	E (3,243)	(210)				
Adoption of ASU 2018-07 [H]			30	F 10	40				
Adjusted balance as of 12/31/2017	4	18	3,041	G (3,233)	(170)				
Net income				1,176	1,176				
OCI, net of tax		(24)			(24)				
Share-based payment expense			133		133				
Cash dividends paid on common stock			(304)		(304)				
Balance at 12/31/2018	4	(6)	2,870	(2,057)	811				
						Date Context	2018-12-31	2017-12-31	
						Additional Paid in Capital	A 2870	C 3011	
						Retained Earnings (Accumulated Deficit)	B -2057	D -3243	
						Date Context	2017-12-31	2017-12-31	2017-12-31
						Equity Components [Axis]	Retained Earnings [Member]	Retained Earnings [Member]	Retained Earnings [Member]
						Cumulative Effect, Period of Adoption [Axis]		Cumulative Effect, Period of Adoption, Adjusted Balance [Member]	Cumulative Effect, Period of Adoption, Adjusted Balance [Member]
						Equity, Including Portion Attributable to Noncontrolling Interest	E -3243	F 10	G -3233
						Accounting Standards Update [Extensible Enumeration]		H http://fasb.org/us-gaap/2022#AccountingStandardsUpdate201807Member	H http://fasb.org/us-gaap/2022#AccountingStandardsUpdate201807Member

Example 2(a):

I early adopted the amendments in ASU 2018-07 on July 1, 2018, using a modified retrospective basis through a cumulative-effect adjustment to retained earnings as of the beginning of 2018. I early adopted the amendments to the Codification in Accounting Standards Update No. 2019-08, *Compensation—Stock Compensation (Topic 718) and Revenue from Contracts with Customers (Topic 606): Codification Improvements—Share-Based Consideration Payable to a Customer ("ASU 2019-08")*, on December 1, 2019, using a modified retrospective basis through a cumulative-effect adjustment to retained earnings as of the beginning of 2019. I am a calendar-year filer and in my 2019 Form 10-K filing what date context should be used for tagging the cumulative-effect adjustment for the adoption of the amendments in ASU 2018-07 (12/31/2017 or 1/1/2018) and ASU 2019-08 (12/31/2018 or 1/1/2019)?

The 2017-12-31 date context should be applied to the values tagged for the cumulative-effect adjustment to retained earnings for the adoption of the amendments in ASU 2018-07. The 2018-12-31 date context should be applied to the values tagged for the cumulative-effect adjustment to retained earnings for the adoption of the amendments in ASU 2019-08. Please see ASU 2018-07 and ASU 2019-08 for more information on the transition requirements.

2019 Form 10-K [Excerpts]						Tagging			
CONSOLIDATED BALANCE SHEETS [Excerpts]									
	12/31/2019	12/31/2018							
Equity:									
Common stock	4	4				Date Context	2019-12-31	2018-12-31	
AOCI	3	(6)				Additional Paid in Capital	I 3259	A 2870	
APIC	I 3,259	A 2,870				Retained Earnings (Accumulated Deficit)	J -1386	B -2057	
Retained Earnings/Deficit	J (1,386)	B (2,057)							
Total Equity	1,880	811							
CONSOLIDATED STATEMENT OF STOCKHOLDERS' EQUITY (DEFICIT) [Excerpts]									
	Common Stock	AOCI	APIC	Retained Earnings/Deficit	Total Equity				
Balance at 1/1/2017	XX	XX	XX	XX	XX	Date Context	2017-12-31	2017-12-31	2017-12-31
Activity	XX	XX	XX	XX	XX	Equity Components [Axis]	Retained Earnings [Member]	Retained Earnings [Member]	Retained Earnings [Member]
Balance at 12/31/2017	4	18	3,011	E (3,243)	(210)	Cumulative Effect, Period of Adoption [Axis]		Cumulative Effect, Period of Adoption, Adjustment [Member]	Cumulative Effect, Period of Adoption, Adjusted Balance [Member]
Adoption of ASU 2018-07 [H]			30	F 10	40	Equity, Including Portion Attributable to Noncontrolling Interest	E -3243	F 10	G -3233
Adjusted balance as of 12/31/2017	4	18	3,041	G (3,233)	(170)	Accounting Standards Update [Extensible Enumeration]		H http://fasb.org/us-gaap/2022#AccountingStandardsUpdate 201807Member	H http://fasb.org/us-gaap/2022#AccountingStandardsUpdate 201807Member
Net income				1,176	1,176	Date Context	2018-12-31	2018-12-31	2018-12-31
OCI, net of tax		(24)			(24)	Equity Components [Axis]	Retained Earnings [Member]	Retained Earnings [Member]	Retained Earnings [Member]
Share-based payment expense			133		133	Cumulative Effect, Period of Adoption [Axis]		Cumulative Effect, Period of Adoption, Adjustment [Member]	Cumulative Effect, Period of Adoption, Adjusted Balance [Member]
Cash dividends paid on common stock			(304)		(304)	Equity, Including Portion Attributable to Noncontrolling Interest	K -2057	L 2	M -2055
Balance at 12/31/2018	4	(6)	2,870	K (2,057)	811	Accounting Standards Update [Extensible Enumeration]		N http://fasb.org/us-gaap/2022#AccountingStandardsUpdate 201908Member	N http://fasb.org/us-gaap/2022#AccountingStandardsUpdate 201908Member
Adoption of ASU 2019-08 [N]			(2)	L 2	-				
Adjusted balance as of 12/31/2018	4	(6)	2,868	M (2,055)	811				
Net income				669	669				
OCI, net of tax		9			9				
Share-based payment expense			558		558				
Cash dividends paid on common stock			(167)		(167)				
Balance at 12/31/2019	4	3	3,259	(1,386)	1,880				

Example 2(b): Alternative Transition Option for ASU 2019-08

I early adopted the amendments in ASU 2018-07 on July 1, 2018, using a modified retrospective basis through a cumulative-effect adjustment to retained earnings as of the beginning of 2018 as in Example 2(a). I early adopted the amendments in ASU 2019-08 on December 1, 2019, using a modified retrospective basis through a cumulative-effect adjustment to retained earnings as of the beginning of 2018, instead of 2019 as in Example 2(a). I am a calendar-year filer and in my 2019 Form 10-K filing what date context should be used for tagging the cumulative-effect adjustment for the adoption of the amendments in ASU 2018-07 and ASU 2019-08 (12/31/2017 or 1/1/2018)? What date context should be used for tagging the change to retained earnings reported in the statement of financial position as of 12/31/2018 in my 2019 Form 10-K filing?

The 2017-12-31 date context should be applied to the values tagged for the cumulative-effect adjustments to retained earnings for the adoption of the amendments in ASU 2018-07 and ASU 2019-08. The 2018-12-31 date context should be applied to the values tagged for the adjustment to retained earnings in the statement of financial position as of 12/31/2018 in the 2019 Form 10-K filing. Please see ASU 2018-07 and ASU 2019-08 for more information on the transition requirements.

2019 Form 10-K [Excerpts]						Tagging				
CONSOLIDATED BALANCE SHEETS [Excerpts]										
	12/31/2019	12/31/2018								
Equity:										
Common stock	4	4								
AOCI	3	(6)								
APIC	3,259	2,868								
Retained Earnings/Deficit	(1,386)	(2,055)								
Total Equity	1,880	811								
CONSOLIDATED STATEMENT OF STOCKHOLDERS' EQUITY (DEFICIT) [Excerpts]										
	Common Stock	AOCI	APIC	Retained Earnings/Deficit	Total Equity					
Balance at 1/1/2017	XX	XX	XX	XX	XX					
Activity	XX	XX	XX	XX	XX					
Balance at 12/31/2017	4	18	3,011	(3,243)	(210)					
Adoption of ASU 2018-07			30	10	40					
Adoption of ASU 2019-08			(2)	2	-					
Adjusted balance as of 12/31/2017	4	18	3,039	(3,231)	(170)					
Net income				1,176	1,176					
OCI, net of tax		(24)			(24)					
Share-based payment expense			133		133					
Cash dividends paid on common stock			(304)		(304)					
Balance at 12/31/2018	4	(6)	2,868	(2,055)	811					
Net income				669	669					
OCI, net of tax		9			9					
Share-based payment expense			558		558					
Cash dividends paid on common stock			(167)		(167)					
Balance at 12/31/2019	4	3	3,259	(1,386)	1,880					
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS [Excerpts]										
	Balance at 12/31/2018	Adjustments Due to ASU 2019-08 [T]	Balance at 12/31/2018							
Equity:										
APIC	2,870	(2)	2,868							
Retained Earnings/Deficit	(2,057)	2	(2,055)							
Equity:										
Common stock	4	4								
AOCI	3	(6)								
APIC	3,259	2,868								
Retained Earnings/Deficit	(1,386)	(2,055)								
Total Equity	1,880	811								

[Added 2020-01][Revised 2023-02]

- 2.14 How should I tag a single value that represents both basic and diluted earnings per share (EPS) when they are the same value? (Note that combined basic and diluted EPS elements including “Earnings Per Share, Basic and Diluted” (EarningsPerShareBasicAndDiluted) are deprecated in the 2022 GAAP Taxonomy.)

The single value (in the HTML view) represents two separate facts; therefore, the value should be tagged with both “Earnings Per Share, Basic” (EarningsPerShareBasic) and “Earnings Per Share, Diluted” (EarningsPerShareDiluted). Additionally, if there are other single values representing both basic and diluted EPS, then the individual basic EPS and diluted EPS elements should be used (e.g., “Net Income (Loss) Available to Common Stockholders, Basic” (NetIncomeLossAvailableToCommonStockholders Basic), “Net Income (Loss) Available to Common Stockholders, Diluted” (NetIncomeLossAvailableToCommonStockholdersDiluted), etc.) It is important to tag with the separate basic and diluted EPS elements instead of using a combined EPS element because in a different reporting period there may be two different values to represent basic and diluted EPS and tagging with a combined EPS element would not be appropriate. Furthermore, using a combined EPS element in one reporting period and switching to separate basic and diluted EPS elements in a following period leads to inconsistency in the data which results in time series analysis issues for users.

The following example illustrates the tagging of basic and diluted EPS as well as net income (loss) and weighted-average shares outstanding when they are the same single values. The example contains an excerpt of a partial statement, which is not intended to dictate the appearance and structure of an entity’s filing. The excerpt is shown in the table on the left, and the tagging is shown in the table on the right. Capital letters (in red) connect facts in the excerpt to the tagging.

20XX Form 10-K (Excerpt)		Tagging	
CONSOLIDATED STATEMENT OF INCOME (Excerpt)			
	20XX	Date context	20XX-01-01 to 20XX-12-31
Net loss	A, B (5,000,000)	Net Income (Loss) Available to Common Stockholders, Basic	A -5000000
Net loss per share, basic and diluted (in dollars per share)	C, D (0.33)	Net Income (Loss) Available to Common Stockholders, Diluted	B -5000000
Weighted-average shares used to compute net loss per share, basic and diluted (in shares)	E, F 15,000,000	Earnings Per Share, Basic	C -0.33
		Earnings Per Share, Diluted	D -0.33
		Weighted Average Number of Shares Outstanding, Basic	E 15000000
		Weighted Average Number of Shares Outstanding, Diluted	F 15000000

[Added 2021-03]

- 2.15 How do I tag the amount of the dividend reducing income available to common shareholders in an earnings per share (EPS) disclosure and the amount reducing retained earnings in the statement of shareholders' equity (SHE) when a down round feature is triggered?

Two different elements are intended to be used for the EPS and SHE disclosures. These elements are outlined in the following table and the example below illustrates the tagging when a down round feature is triggered specifically for warrants. The following EPS elements are modeled as one-way elements with debit balance attributes. While these EPS elements are for amounts that decrease net income when determining the income available to shareholders in an EPS calculation, a positive XBRL value is expected because they participate in an XBRL calculation in which the total element has a credit balance attribute. This means that a -1 calculation weight is assigned to these EPS debit elements participating in an EPS calculation. Therefore, only a positive XBRL value is expected to be entered for the EPS elements.

EPS element	SHE element
Warrant, Down Round Feature, Decrease in Net Income to Common Shareholder, Amount (C)	Warrant, Down Round Feature, Increase (Decrease) in Equity, Amount (A and B)
Stock Option, Down Round Feature, Decrease in Net Income to Common Shareholder, Amount	Stock Option, Down Round Feature, Increase (Decrease) in Equity, Amount
Preferred Stock, Convertible, Down Round Feature, Decrease in Net Income to Common Shareholder, Amount	Preferred Stock, Convertible, Down Round Feature, Increase (Decrease) in Equity, Amount

The same modeling applies to the following elements for modifications or exchanges of equity-classified written call options.

EPS element	SHE element
Equity-Classified Written Call Option, Modification, Decrease in Net Income to Common Shareholder, Amount (C)	Equity-Classified Written Call Option, Modification, Dividend, Increase (Decrease) in Equity, Amount

The following example illustrates the modeling for SHE and EPS disclosures when a down round feature is triggered. For the amount of dividend reducing net income in the numerator of the EPS disclosure, the element intended to be used is "Warrant, Down Round Feature, Decrease in Net Income (Loss) to Common Shareholder, Amount" (WarrantDownRoundFeatureDecreaseInNetIncomeLossToCommonShareholderAmount) (C), which is a one-way element for which a positive XBRL value is expected. For the amounts disclosed in the Statement of Shareholders' Equity, only one element is intended to be used "Warrant, Down Round Feature, Increase (Decrease) in Equity, Amount" (WarrantDownRoundFeatureIncreaseDecreaseInEquityAmount1) (A and B). This is a two-way element for which a positive XBRL value is expected for the increase to additional paid-in capital (A) and a negative XBRL value is expected for the decrease to retained earnings (B).

The following example illustrates the tagging in SHE and EPS note disclosure when a down round feature is triggered for warrants. The example contains a partial statement and note disclosure, which is not intended to dictate the appearance and structure of an entity's filing. Excerpts are shown in the table on the left, and the tagging for certain values is

shown in the table on the right. Capital letters (in red) connect facts in the excerpts to the tagging.

20XX Form 10-K (Excerpts)						Tagging			
CONSOLIDATED STATEMENT OF CHANGES IN SHAREHOLDERS' EQUITY (Excerpt)						Equity Components [Axis]	Additional Paid-in Capital [Member]	Retained Earnings [Member]	Report- Wide Value
	Common Stock Shares	Par Value	Additional Paid- in Capital	Retained Earnings	Total Equity				
Balance, December 31, 20XY	15,372,905	\$ 15,373	\$ 160,858,072	\$ 99,229,393	\$ 260,102,838				
Net income	—	—	—	1,034,369	1,034,369				
Sale of common stock, net of issuance costs	2,950,000	2,950	3,044,597	—	3,047,547				
Warrant issued with note payable	—	—	765,678	—	765,678				
Adjustment for warrant down round feature	—	—	A 205,014	B (205,014)	—	Warrant, Down Round Feature, Increase (Decrease) In Equity, Amount	A 205014	B -205014	
Stock-based compensation	—	—	1,488,177	—	1,488,177				
Balance, December 31, 20XX	18,322,905	\$ 18,323	\$ 166,361,538	\$ 100,058,748	\$ 266,438,609				
Note X. Earnings per Share (Excerpt)									
The computation of basic and diluted net income per share attributable to common shareholders is as follows:									
Numerator:									
20XX									
Net income			\$ 1,034,369						
Deemed dividend for warrant down round feature			C (205,014)						
Net income applicable to common shareholders			829,355						
Denominator:									
Weighted average common shares outstanding, basic			16,661,472						
Effect of dilutive common shares			94,088						
Weighted average common shares outstanding, diluted			16,755,560						
						Warrant, Down Round Feature, Decrease in Net Income (Loss) to Common Shareholder, Amount			C 205014

The following is an illustration of the XBRL calculation in which the EPS element (C) participates.

Disclosure		Standard Label of XBRL Element	Balance Type	Positive XBRL Value for:	Negative XBRL Value for:	Reported as	Value to be entered in XBRL	XBRL Calculation Weight	How values sum in XBRL
Net income	\$ 1,034,369	Net Income (Loss) Attributable to Parent	Credit	Income	Loss	Income	1034369	+1	1034369
Deemed dividend for warrant down round feature	(205,014)	Warrant, Down Round Feature, Decrease in Net Income to Common Shareholder, Amount	C Debit	Decrease		Decrease	205014	-1	-205014
Net income applicable to common shareholders	\$ 829,355	Net Income (Loss) Available to Common Stockholders, Basic	Credit	Income	Loss	Income	829355	Total	829355

[Added 2021-12]

- 2.16 I disclose treasury shares at the end of the period in my Statement of Financial Position and include a reconciliation of the beginning balance to the ending balance, along with the activity for treasury shares during the period, in my Statement of Changes in Shareholders' Equity (SHE). What line-item element should I use for tagging treasury shares at the end of the period? [Added 2022-04]

Generally, treasury shares at the end of the period are intended to be tagged with the same line-item element regardless of where they are presented in the financial statements. If an entity only has common treasury shares, then the same line-item element ("Treasury Stock, Common, Shares" TreasuryStockCommonShares) is to be used for tagging treasury shares at the end of the period that are presented in the Statement of Financial Position, SHE, or the notes to the financial statements (Example 1). If an entity has common and preferred treasury shares, then the specific line-item elements for common ("Treasury Stock, Common, Shares" TreasuryStockCommonShares) and preferred ("Treasury Stock, Preferred, Shares" TreasuryStockPreferredShares) treasury shares are to be used (Example 2). If an entity has multiple classes of common treasury shares, then the "Class of Stock [Axis]" (StatementClassOfStockAxis) is intended to be used with the specific line-item element for common ("Treasury Stock, Common, Shares" TreasuryStockCommonShares) treasury shares to distinguish, for example, Class A and Class B common treasury shares (Example 3).

While the same line-item element is to be used for tagging treasury shares at the end of the period, treasury shares presented in the form of a reconciliation of the beginning balance to the ending balance, either in the SHE or related note, are also intended to be tagged with the

“Equity Components [Axis]” (StatementEquityComponentsAxis) and applicable member element, “Treasury Stock, Common [Member]” (TreasuryStockCommonMember) or “Treasury Stock, Preferred [Member]” (TreasuryStockPreferredMember). Additionally, the activity for treasury shares during the period, when presented in the SHE or related note, is intended to be tagged with the “Equity Components [Axis]” (StatementEquityComponentsAxis) and applicable member element, “Treasury Stock, Common [Member]” (TreasuryStockCommonMember) or “Treasury Stock, Preferred [Member]” (TreasuryStockPreferredMember). The intent of this tagging is to align all treasury share values with the same GAAP Taxonomy member element to enable an automated reconciliation of the beginning balance and related activity during the period to the balance of treasury shares at the end of the period.

The following examples illustrate the tagging in the Statement of Financial Position, SHE, and notes to the financial statements for certain common, preferred, and treasury share values. The examples contain excerpts of partial statements and note disclosures, which are not intended to dictate the appearance and structure of an entity's filing. Excerpts are shown in the table on the left, and the tagging for certain values is shown in the table on the right. Capital letters (in red) connect facts in the excerpts to the tagging. In Example 3, the tagging is below the excerpts.

Example 1:

This example illustrates how treasury shares are intended to be tagged when there are only common treasury shares.

20X1 Form 10-K (Excerpts)					Tagging				
CONSOLIDATED STATEMENT OF FINANCIAL POSITION (Excerpt)									Report-Wide Value
December 31, 20X1									
<i>(in millions, except share and par value amounts)</i>									
Shareholders' equity:					Common Stock, Shares Authorized				A 437,500,000
Common stock, par value \$1 per share, authorized: A 437,500,000 shares;					Common Stock, Shares, Issued				B 214,600,000
shares issued: 20X1- B 214,600,000 shares, 20X0-231,700,000 shares;									
shares outstanding: 20X1- C 212,600,000 shares and 20X0-229,600,000 shares					Common Stock, Shares, Outstanding				C 212,600,000
Treasury stock, at cost, 20X1- D 2,000,000 and 20X0-2,100,000 shares					Treasury Stock, Common, Shares				D 2,000,000
Additional paid-in capital					Common Stock, Value, Issued				E 215,000,000
Retained earnings					Treasury Stock, Common, Value				F 76,000,000
Accumulated other comprehensive loss									
Total ABC Company shareholders' equity					Equity Components [Axis]	Common Stock [Member]	Treasury Stock, Common [Member]	Report-Wide Value	
Noncontrolling interests					Common Stock, Shares, Issued	B'	214,600,000		
Total shareholders' equity					Treasury Stock, Common, Shares		D'	2,000,000	
CONSOLIDATED STATEMENT OF CHANGES IN SHAREHOLDERS' EQUITY (Excerpt)					Treasury Stock, Shares, Acquired		D.1	18,300,000	
<i>(in millions)</i>					Shares Issued, Shares, Share-Based Payment Arrangement, after	B.1	1,300,000		
					Treasury Stock, Shares, Retired	B.2	18,400,000	D.2	18,400,000
Balance, December 31, 20X0					Equity, Including Portion Attributable to Noncontrolling Interest	E'	215,000,000	F'	-76,000,000
Net income					Treasury Stock, Value, Acquired, Cost Method		F.1	600,000,000	
Other comprehensive loss					Shares Issued, Value, Share-Based Payment Arrangement, after	E.1	1,000,000		
Net issuance under share-based compensation plans					Treasury Stock, Retired, Cost Method, Amount	E.2	18,000,000	F.2	-579,000,000
Acquisition of treasury stock									
Cancellation of treasury stock									
Balance, December 31, 20X1									

Example 1a:

Here is an alternate presentation of treasury shares in the SHE for Example 1.

CONSOLIDATED STATEMENT OF CHANGES IN SHAREHOLDERS' EQUITY (Excerpt)				Tagging			
(in millions)	Amount	Shares	Equity Components [Axis]		Common Stock [Member]	Treasury Stock, Common [Member]	Report-Wide Value
	December 31, 20X1	December 31, 20X1					
Common stock			Common Stock, Shares, Issued	B'	214,600,000		
Balance, beginning of year	\$ 232	231.7	Treasury Stock, Common, Shares			D'	2,000,000
Net issuance under share-based compensation plans	E.1 1	B.1 1.3	Shares Issued, Shares, Share-Based Payment Arrangement, after Forfeiture	B.1	1,300,000		
Cancellation of treasury stock	E.2 (18)	B.2 (18.4)	Treasury Stock, Shares, Acquired			D.1	18,300,000
Balance, end of year	E' \$ 215	B' 214.6	Treasury Stock, Shares, Retired	B.2	18,400,000	D.2	18,400,000
Treasury stock			Equity, Including Portion Attributable to Noncontrolling Interest	E'	215,000,000	F'	-76,000,000
Balance, beginning of year	\$ (55)	2.1	Treasury Stock, Value, Acquired, Cost Method			F.1	600,000,000
Acquisition of treasury stock	F.1 (600)	D.1 18.3	Shares Issued, Value, Share-Based Payment Arrangement, after Forfeiture	E.1	1,000,000		
Cancellation of treasury stock	F.2 579	D.2 (18.4)	Treasury Stock, Retired, Cost Method, Amount	E.2	18,000,000	F.2	-579,000,000
Balance, end of year	F' \$ (76)	D' 2.0					

Example 1b:

Here is another presentation of how treasury shares could be disclosed for Example 1. Note the monetary amounts are disclosed in the SHE, while the reconciliation of the beginning balance of shares to the ending balance is disclosed in a separate note to the financial statements.

CONSOLIDATED STATEMENT OF CHANGES IN SHAREHOLDERS' EQUITY (Excerpt)			Tagging			
(in millions)	Common Stock	Treasury Stock	Equity Components [Axis]	Common Stock [Member]	Treasury Stock, Common [Member]	Report-Wide Value
Balance, December 31, 20X0	\$ 232	\$ (55)	Common Stock, Shares, Issued	B'	214,600,000	
Net income			Treasury Stock, Common, Shares		D'	2,000,000
Other comprehensive loss			Treasury Stock, Shares, Acquired		D.1	18,300,000
Net issuance under share-based compensation plans	E.1 1	F.1 (600)	Shares Issued, Shares, Share-Based Payment Arrangement, after Forfeiture	B.1	1,300,000	
Acquisition of treasury stock		F.2 (579)	Treasury Stock, Shares, Retired	B.2	18,400,000	D.2 18,400,000
Cancellation of treasury stock	E.2 (18)		Equity, Including Portion Attributable to Noncontrolling Interest	E'	215,000,000	F' -76,000,000
Balance, December 31, 20X1	E' \$ 215	F' \$ (76)	Shares Issued, Value, Share-Based Payment Arrangement, after Forfeiture	E.1	1,000,000	
NOTE XX-SHAREHOLDERS' EQUITY (Excerpt)			Treasury Stock, Value, Acquired, Cost Method		F.1	600,000,000
The following table reflects the changes in Common and Treasury stock shares (shares in millions).			Treasury Stock, Retired, Cost Method, Amount	E.2	18,000,000	F.2 -579,000,000
	Common Stock Shares	Treasury Stock Shares				
Balance, December 31, 20X0	231.7	2.1				
Net issuance under share-based compensation plans	B.1 1.3	D.1 18.3				
Acquisition of treasury stock		D.2 (18.4)				
Cancellation of treasury stock	B.2 (18.4)					
Balance, December 31, 20X1	B' 214.6	D' 2.0				

Example 2:

This example illustrates how treasury shares are intended to be tagged when there are common and preferred treasury shares.

20X1 Form 10-K (Excerpts)				Tagging		
CONSOLIDATED STATEMENT OF FINANCIAL POSITION (Excerpt)						Report-Wide Value
				December 31,		
				20X1	20X0	
<i>(in thousands, except par value and shares)</i>						
Shareholders' equity:						
Preferred stock, \$1 par value - G 1,000,000 shares authorized; H 150,000 shares issued; I 0 shares outstanding				J 150	150	
Common stock, \$.01 par value - K 200,000,000 shares authorized; 20X1- L 101,675,858 and 20X0-101,506,368 shares issued, respectively; outstanding: 20X1- M 93,301,746 and 20X0-93,132,256 shares outstanding, respectively				N 1,016	1,015	
Additional paid-in capital				38,375	37,422	
Retained earnings				337,672	443,402	
Accumulated other comprehensive loss				3,017	(5,420)	
Treasury stock - at cost:						
Preferred stock - O 150,000 shares				P (5,100)	(5,100)	
Common stock - Q 8,374,112 shares				R (19,133)	19,133	
Total shareholders' equity-GHI Company				355,997	490,602	
Noncontrolling interests				405	341	
Total shareholders' equity				356,402	490,943	

CONSOLIDATED STATEMENT OF CHANGES IN SHAREHOLDERS' EQUITY (Excerpt)					Tagging							
December 31, 20X1					Equity Components [Axis]	Preferred Stock [Member]	Common Stock [Member]	Treasury Stock, Preferred [Member]	Treasury Stock, Common [Member]	Report-Wide Value		
(in thousands, except shares)		Shares	Amount									
Preferred Stock					Preferred Stock, Shares Issued	H'	150,000					
Beginning and end of year					H'	150,000	L'	101,675,858				
Common Stock					Treasury Stock, Preferred, Shares			O'	150,000			
Beginning of year					101,506,368				Q'	8,374,112		
Stock options exercised					L.1	169,490						
End of year					L'	101,675,858	N'					
Treasury Stock - Preferred												
Beginning and end of year					O'	150,000	P'		(5,100)			
Treasury Stock - Common												
Beginning and end of year					Q'	8,374,112	R'		(19,133)			
Total shareholders' equity-GHI Company							N.1	1,000				

Example 3:

This example illustrates how treasury shares are intended to be tagged when there are common and preferred treasury shares.

20X1 Form 10-K (Excerpts)

CONSOLIDATED STATEMENT OF FINANCIAL POSITION (Excerpt)									
						December 31,			
						20X1	20X0		
(in thousands, except par value and shares)									
Shareholders' equity:									
Common stock, par value \$.10 per share:									
Class A, shares authorized: S 50,000,000; shares issued: T 8,449,003 in 20X1 and 8,284,199 in 20X0; shares outstanding: U 5,358,773 in 20X1 and 5,357,652 in 20X0						V	845	828	
Class B, shares authorized: W 10,000,000; shares issued: X 2,437,402 in 20X1 and 20X0, respectively; shares outstanding: Y 2,101,586 in 20X1 and 20X0, respectively						Z	244	244	
Additional paid-in capital							44,993	41,300	
Retained earnings							176,579	164,756	
Accumulated other comprehensive loss							(12,428)	(15,053)	
Less treasury stock, at cost:									
AA 3,090,230 Class A shares in 20X1 and 2,926,547 in 20X0						AB	(56,166)	(51,001)	
AC 335,816 Class B shares in 20X1 and 335,816 in 20X0						AD	(5,542)	(5,542)	
Total DEF Company shareholders' equity							148,525	135,532	
Noncontrolling interests							509	648	
Total shareholders' equity							149,034	136,180	
CONSOLIDATED STATEMENT OF CHANGES IN SHAREHOLDERS' EQUITY (Excerpt)									
Number of Shares					(in thousands)				
(in thousands, except shares)	Class A Common Stock	Class B Common Stock	Class A Treasury Stock	Class B Treasury Stock	Class A Common Stock	Class B Common Stock	Class A Treasury Stock	Class B Treasury Stock	
Balance, December 31, 20X0	8,284,199	2,437,402	(2,926,547)	(335,816)	\$ 828	\$ 244	\$ (51,001)	\$ (5,542)	
Net income									
Other comprehensive income									
Dividends declared									
Purchase of treasury stock			AA.2 (169,058)				AB.2 (5,541)		
Net issuance of stock under share-based compensation plans T.1 164,804			AA.1 5,375		V.1 17		AB.1 376		
Balance, December 31, 20X1 T' 8,449,003	X' 2,437,402	AA' (3,090,230)	AC' (335,816)	V' \$ 845	Z' \$ 244	AB' \$ (56,166)	AD' \$ (5,542)		
Tagging									
Class of Stock [Axis]		Common Class A [Member]			Common Class B [Member]		Report- Wide Value		
Common Stock, Shares Authorized	S	50,000,000		W	10,000,000				
Common Stock, Shares, Issued	T	8,449,003		X	2,437,402				
Common Stock, Shares, Outstanding	U	5,358,773		Y	2,101,586				
Common Stock, Value, Issued	V	845,000		Z	244,000				
Treasury Stock, Common, Shares	AA	3,090,230		AC	335,816				
Treasury Stock, Common, Value	AB	56,166,000		AD	5,542,000				
Equity Components [Axis]		Common Stock [Member]			Treasury Stock, Common [Member]		Report- Wide Value		
Class of Stock [Axis]		Common Class A [Member]	Common Class B [Member]		Common Class A [Member]	Common Class B [Member]			
Common Stock, Shares, Issued	T'	8,449,003	X' 2,437,402						
Treasury Stock, Common, Shares				AA'	3,090,230	AC'	335,816		
Shares Issued, Shares, Share-Based Payment Arrangement, after Forfeiture	T.1	164,804		AA.1	5,375				
Treasury Stock, Shares, Acquired				AA.2	169,058				
Equity, Including Portion Attributable to Noncontrolling Interest	V'	845,000	Z' 244,000	AB'	-56,166,000	AD'	-5,542,000		
Shares Issued, Value, Share-Based Payment Arrangement, after Forfeiture	V.1	17,000		AB.1	376,000				
Treasury Stock, Value, Acquired, Cost Method				AB.2	5,541,000				

[Added 2022-04][Revised 2023-02]

2.17 How do I tag values for assets that are pledged as collateral? [Added 2022-04]

The characteristics of pledged status and pledging purpose of assets owned by an entity are modeled as dimensions along with extensible enumeration elements when the characteristic is not disaggregating.

“Pledged Status [Axis]” (PledgedStatusAxis), or an extensible enumeration element if the value is not disaggregated and is all pledged or not pledged, is intended to be used to indicate the pledged or not pledged status of an asset owned by an entity.

The following is an example of appropriate usage:

CONSOLIDATED BALANCE SHEETS (UNCLASSIFIED)		December 31, 20X0
ASSETS		
Cash	\$	50
Short-term investments at fair value		120
Available-for-sale debt securities, at fair value, pledged as collateral:		
Available-for-sale debt securities, at fair value, pledged as collateral to secure repurchase agreements	A	1,500
Available-for-sale debt securities, at fair value, pledged as collateral to secure other debt	B	500
Available-for-sale debt securities, at fair value, pledged as collateral	C	2,000
Loans receivable held for sale:		
Loans receivable held for sale, pledged as collateral to secure repurchase agreements	D	1,000
Loans receivable held for sale, not pledged as collateral	E	4,000
Loans held for sale at fair value	F	5,000
Derivative assets		160
Goodwill		1,800
Operating lease right-of-use assets		30
Other assets		400
Total assets	\$	9,560

Tagging for Fiscal Year Ended 20X0

Pledging Purpose [Axis]		Repurchase Agreements [Member]		Other Debt [Member]		Asset Pledged as Collateral with Right [Member]		Asset Not Pledged as Collateral [Member]		Report-wide Value
Pledged Status [Axis]										
Debt Securities, Available-for-Sale	A	1500	B	500					C	2000
Debt Securities, Available-for-Sale, Pledging Purpose [Extensible Enumeration]		http://fasb.org/us-gaap/2021-01-31#AssetsSoldUnderAgreementsToRepurchaseCarryingAmounts		http://fasb.org/us-gaap/2021-01-31#OtherBorrowings						
Debt Securities, Available-for-Sale, Pledged Status [Extensible Enumeration]									http://fasb.org/us-gaap/2021-01-31#AssetPledgedAsCollateralWithRightMember	
Financing Receivable, Held-for-Sale, Not Part of Disposal Group, after Valuation Allowance					D	1000	E	4000	F	5000
Financing Receivable, Pledging Purpose [Extensible Enumeration]						http://fasb.org/us-gaap/2021-01-31#AssetsSoldUnderAgreementsToRepurchaseCarryingAmounts				

In this example, available-for-sale (AFS) securities pledged as collateral are separately reported on the statement of financial position and disaggregated by different pledging purposes. Loans receivable that are held for sale are reported and disaggregated by pledged status. The pledging purpose for loans receivable that are held for sale and are pledged is also provided.

The “Pledging Purpose [Axis]” (PledgingPurposeAxis) and “Debt Securities, Available-for-Sale, Pledging Purpose [Extensible Enumeration]” (DebtSecuritiesAvailableForSalePledgingPurposeExtensibleEnumeration) are intended to be used for tagging the fact values of AFS securities pledged for repurchase agreements (**A**) and AFS securities pledged for other debt (**B**). The dimension is intended to be used to disaggregate information by pledging purpose. The dimension needs to be used together with the extensible enumeration element to connect the pledged assets with the associated liabilities for which the assets are pledged as collateral. The fact values to be reported for the pledging purpose extensible enumeration element are the statement line-item elements “Assets Sold under Agreements to Repurchase, Carrying Amount” (AssetsSoldUnderAgreementsToRepurchaseCarryingAmounts) and “Other Borrowings” (OtherBorrowings). In this way, the connection between the pledged assets and the associated liabilities is created.

The “Debt Securities, Available-for-Sale, Pledged Status [Extensible Enumeration]” (DebtSecuritiesAvailableForSalePledgedStatusExtensibleEnumeration), not the “Pledged Status [Axis]” (PledgedStatusAxis), is intended to be used to indicate the pledged status of the total amount of AFS securities. The intent of this modeling is to limit the dimensional context to information that is disaggregated to help facilitate consumption of the data. The inclusion of this extensible enumeration element communicates information about the pledged status of all AFS securities reported to a user of the data. The fact value for this extensible enumeration element is the member element AssetPledgedAsCollateralWithRightMember (assumption in this example is that the transferee has the right to sell or repledge the asset). The extensible enumeration element for the pledged status is not used to tag **A** nor **B** because it is for all AFS securities and **C** is the report-wide value. Using the extensible enumeration element for pledged status on the total report-wide value indicates all disaggregated facts for that line item share the same characteristic, which mean all AFS securities are pledged.

The “Pledged Status [Axis]” (PledgedStatusAxis) is intended to be used for tagging the fact values of loans receivable that are held for sale that are pledged for repurchase agreements (**D**) and loans not pledged (**E**). An extensible enumeration element “Financing Receivable, Pledging Purpose [Extensible Enumeration]” (FinancingReceivablePledgingPurposeExtensibleEnumeration) is also used to tag **D** to indicate the pledging purpose of the pledged loans and to create a connection between the pledged asset and the associated liability. The fact value for this extensible enumeration element is the statement of financial position line-item element AssetsSoldUnderAgreementsToRepurchaseCarryingAmounts. **F** is intended to be tagged with the line-item element only and without dimensions because it represents a report-wide value.

[Added 2022-04]

2.18 How do I tag values for liabilities for which the creditor has recourse? [Added 2022-04]

The characteristic of the recourse status of a liability is modeled as a dimension along with extensible enumeration elements when the characteristic is not disaggregating.

“Recourse Status [Axis]” (RecourseStatusAxis), or an extensible enumeration element if the value is not disaggregated and is all with recourse or nonrecourse, is intended to be used to indicate the recourse or nonrecourse status of a liability.

The following is an example of reporting long-term debt on the statement of financial position:

CONSOLIDATED BALANCE SHEETS	
	December 31, 20X0
LIABILITIES AND EQUITY	
CURRENT LIABILITIES	
Accounts payable	\$ 1,200
Accrued interest	200
Deferred revenue	400
Current non-recourse debt	A 2,000
Other current liabilities	1,000
Total current liabilities	<u>\$ 4,800</u>
NONCURRENT LIABILITIES	
Recourse debt	B \$ 3,400
Noncurrent non-recourse debt	C 13,000
Accrued income taxes	1,100
Other noncurrent liabilities	3,200
Total noncurrent liabilities	<u>\$ 20,700</u>
Total liabilities	<u>\$ 25,500</u>

Tagging for Fiscal Year Ended 20X0

Recourse Status [Axis]			Recourse [Member]		Nonrecourse [Member]		Report-wide Value
Long-Term Debt, Current Maturities	Current debt					A	2000
Long-Term Debt, Current Maturities, Recourse Status [Extensible Enumeration]							http://fasb.org/us-gaap/2021-01-31#NonrecourseMember
Long-Term Debt, Excluding Current Maturities	Noncurrent debt	B	3400	C	13000		

In this example, the current portion of long-term debt and long-term debt, excluding current maturities is reported in a classified statement of financial position. Noncurrent long-term debt is further disaggregated by recourse status.

The “Recourse Status [Axis]” (RecourseStatusAxis) is used for tagging the fact values of noncurrent recourse debt (**B**) and noncurrent non-recourse debt (**C**). The dimension is intended to be used to disaggregate information by recourse status.

In this example, all debt reported is long-term debt. The “Long-Term Debt, Current, Recourse

Status [Extensible Enumeration]”

(LongTermDebtCurrentRecourseStatusExtensibleEnumeration), not “Recourse Status [Axis]” (RecourseStatusAxis), is intended to be used to indicate the recourse status of current non-recourse debt (**A**). The intent of this modeling is to limit the dimensional context to information that is disaggregated to help facilitate consumption of the data. The inclusion of this extensible enumeration element communicates information about the recourse status of all non-current debt to a user of the data. The fact value for this extensible enumeration element is the member element NonrecourseMember.

The following is an example of the disclosure for non-recourse debt in the notes (entity has recourse debt, but it is not disclosed in the information below):

The following table summarizes the carrying amount of non-recourse debt as of:		
		<u>December 31, 2020</u>
NON-RECOURSE DEBT		
Bank notes	D \$	3,000
Loans payable	E	5,000
Other debt	F	7,000
Subtotal	G \$	15,000
Less: Current portion	H	2,000
Noncurrent portion	I \$	13,000

Recourse Status [Axis]		Nonrecourse [Member]				
Long-Term Debt, Type [Axis]		Notes Payable to Banks [Member]	Loans Payable [Member]	Other Debt [Member]		
Long-Term Debt, Current Maturities	Current debt				H	2000
Long-Term Debt, Excluding Current Maturities	Noncurrent debt				I	13000
Long-Term Debt	Debt	D 3000	E 5000	F 7000	G	15000

In this example, non-recourse debt is disclosed in the notes and disaggregated by debt type.

The “Recourse Status [Axis]” (RecourseStatusAxis) and “Nonrecourse [Member]” (NonrecourseMember) are used for tagging fact values **D** through **I**, indicating the debts are non-recourse. “Long-Term Debt, Recourse Status [Extensible Enumeration]” (LongTermDebtRecourseStatusExtensibleEnumeration) is not used here because the reporting entity has recourse debt and therefore all long-term debt is not nonrecourse. If the entity had no recourse debt and all long-term debt was without recourse, then the extensible enumeration element would be used to limit the dimensional context of the data to when the information is disaggregated to help facilitate consumption of the data.

The “Long-Term Debt, Type [Axis]” (LongtermDebtTypeAxis) is used for tagging fact values **D** through **F**. The dimension is intended to be used to disaggregate information by type of long-term debt.

Different line-item elements are used for total long-term debt (**G**), long-term debt with current maturities (**H**), and long-term debt excluding current maturities (**I**).

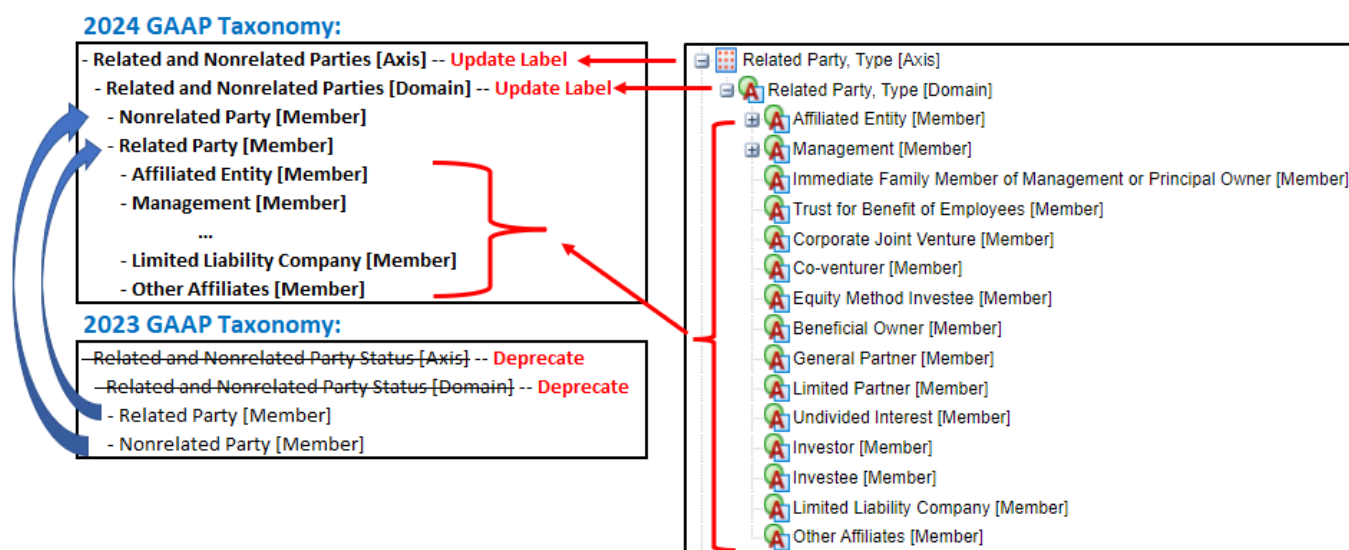
[Added 2022-04]

2.19 How do I tag values for related party amounts?

In tagging related party amounts, dimensions and extensible enumeration elements are intended to be used to convey related party information.

The modeling in the 2023 GAAP Taxonomy is updated in the 2024 GAAP Taxonomy. The modeling that is included in 2024 GAAP Taxonomy should be used starting with the 2023 GAAP Taxonomy. The finalized modeling for tagging related party information is:

“Related Party [Member]” and “Nonrelated Party [Member]” (new elements created for the 2023 GAAP Taxonomy and currently under “Related and Nonrelated Party Status [Axis]”) is located under “Related Party, Type [Axis]” (standard label updated to “Related and Nonrelated Parties [Axis]” in the 2024 GAAP Taxonomy) and are intended to be used to indicate the relationship with the reporting entity (related or nonrelated party status). Because members under these two dimensions are not orthogonal, it is not necessary to have two separate dimensions to convey the information. The 2023 GAAP Taxonomy dimension “Related and Nonrelated Party Status [Axis]” is deprecated in the 2024 GAAP Taxonomy and it should not be used for tagging related party information. The existing member elements currently under “Related Party, Type [Axis]” are located under “Related Party [Member]” because they all are related parties. To include the “nonrelated party” attribute into the dimension, standard labels for the dimension “Related Party, Type [Axis]” are updated to “Related and Nonrelated Parties [Axis]” for the 2024 GAAP Taxonomy. The finalized modeling that included in the 2024 Taxonomy is shown below:



If the value is not disaggregated and the total value (report-wide value) is all with the related party, an extensible enumeration element is intended to be used to indicate that it is a related party. There are two sets of extensible enumeration elements in the 2023 GAAP Taxonomy and for the 2024 GAAP Taxonomy, one set is deprecated, and one set remains with updated labels to be used for values when they are all for related party.

“Related Party, Type [Axis]” (RelatedPartyTransactionsByRelatedPartyAxis) (standard label to be updated to “Related and Nonrelated Parties [Axis]” in 2024 GAAP Taxonomy), or an

extensible enumeration element if the value is not disaggregated and is all with a certain type of related party, is intended to be used to indicate the type of related party.

“Counterparty Name [Axis]” (CounterpartyNameAxis), or an extensible enumeration element if the value is not disaggregated and is all with a certain related party, is intended to be used to indicate the name of the related party.

The following examples illustrate the tagging for related party amounts using the finalized GAAP Taxonomy modeling. The examples contain an excerpt of a partial statement, which is not intended to dictate the appearance and structure of an entity’s filing. The excerpt is shown in the upper table or left table, and the tagging is shown in the lower table or right table. Capital letters (in red) connect facts in the excerpt to the tagging.

Example 1:

This example illustrates a scenario when a filer separately reports amounts for related parties and for nonrelated parties on the statement of financial position by type of liability.

CONSOLIDATED BALANCE SHEETS		
December 31, 20X2		
Liabilities and Stockholders' Equity		
Current Liabilities:		
Accounts payable	A	\$ 8,000,000
Accounts payable - related parties	B	200,000
Accrued expenses	C	4,000,000
Accrued expenses - related parties	D	400,000
Loans payable - current portion	E	1,000,000
Loans payable - related parties	F	500,000
Convertible notes payable	G	2,000,000
Convertible notes payable - related parties	H	300,000
Derivative liabilities	I	4,500,000
Total Current Liabilities	J	\$ 20,900,000

Tagging for Fiscal Year Ended 20X2

Related and Nonrelated Parties [Axis]		Nonrelated Party [Member]		Related Party [Member]		Report-wide Value
Accounts payable	A	8000000	B	200000		
Accrued expenses	C	4000000	D	400000		
Loans payable	E	1000000	F	500000		
Convertible notes payable	G	2000000	H	300000		
Derivative liabilities					I	4500000
Total Current Liabilities					J	20900000

In this example, the filer separately reports amounts for related parties and for nonrelated parties in the statement of financial position. The dimension element “Related and Nonrelated Parties [Axis]” (RelatedPartyTransactionsByRelatedPartyAxis) is intended to be used with the statement of financial position line-item elements for tagging the fact values of current liabilities with nonrelated parties (**A, C, E, G**) and with related parties (**B, D, F, H**). The dimension is intended to be used to disaggregate information by related and nonrelated

party status. The line-item element “Derivative Liability, Current” (DerivativeLiabilitiesCurrent) is used to tag the fact value of current derivative liabilities (**I**) because it is the total amount (report-wide value) and is all with nonrelated parties. The line-item element “Liabilities, Current” (LiabilitiesCurrent) is used to tag the fact value of total current liabilities (**J**) because it represents the total current liabilities (report-wide value) including both related parties and nonrelated parties.

Example 2:

This example illustrates a scenario when amounts for related parties are not specified by type of liability.

CONSOLIDATED BALANCE SHEETS			
December 31, 20X2			
Liabilities and Stockholders' Equity			
Current Liabilities:			
Accounts payable	K	\$	8,000,000
Accrued expenses	L		4,000,000
Loans payable - current portion	M		1,000,000
Due to related parties	N		500,000
Other liabilities	O		1,500,000
Total Current Liabilities	P	\$	15,000,000

Tagging for Fiscal Year Ended 20X2

Related and Nonrelated Parties [Axis]		Nonrelated Party [Member]		Related Party [Member]		Report-wide Value
Accounts payable					K	8000000
Accrued expenses					L	4000000
Loans payable - current portion					M	1000000
Other liabilities	O	1500000	N	500000		
Total Current Liabilities					P	15000000

In this example, the filer does not specifically disclose the type of liability with related parties. The filer reports “Due to related parties” as one single fact. Per GAAP Taxonomy Frequently Asked Question 2.3, “Other” elements should be used to represent the aggregation of immaterial items. The immaterial items aggregated and not stated separately represent the remainder of the category and the appropriate “other” elements can be used. According, the elements “Related Party [Member]” (RelatedPartyMember), “Related and Nonrelated Parties [Axis]” (RelatedPartyTransactionsByRelatedPartyAxis), and “Other Liabilities, Current” (OtherLiabilitiesCurrent) are intended to be used for tagging the fact value of due to related parties (**N**). Because the current amount due to related parties (**N**) is separately reported, “Other liabilities” (**O**) represents the amount from nonrelated parties. It is tagged using “Nonrelated Party [Member]” (NonrelatedPartyMember), “Related and Nonrelated Parties [Axis]” (RelatedPartyTransactionsByRelatedPartyAxis), and “Other Liabilities, Current” (OtherLiabilitiesCurrent).

With the assumption that the aggregated amount “Due to related parties” (**N**) does not include accounts payable, accrued expense, or loans payable, the financial position line-item

elements are used to tag facts **K**, **L**, **M** because they represent the total amount (report-wide value) and are all with nonrelated parties.

Example 3:

This example illustrates a scenario when a filer report amounts for a related party both on the statement of financial position and in a note. Detailed information about the type and name of the related party is also provided.

Related parties that have engaged in significant transactions with the Company for the years ended December 31, 20X0, 20X1, and 20X2.

Name of related parties	Relationship with the Company
AAA Company	A company controlled by minority shareholder of the Company
BBB Company	Noncontrolling shareholder of a subsidiary
CCC Company	A company controlled by principal shareholder of the Company
DDD Company	A company controlled by controlling shareholder of the Company
EEE Company	A company controlled by controlling shareholder of the Company
FFF Company	A company controlled by controlling shareholder of the Company

CONSOLIDATED BALANCE SHEETS (Excerpt)			Tagging					
As of December 31, 20X2			Standard Label	Preferred Label				
ASSETS			Related and Nonrelated Parties [Axis]		Nonrelated Party [Member]	Related Party [Member]	Report-wide Value	
Current assets:								
Cash and cash equivalents	\$	400,000						
Restricted cash		50,000						
Accounts and notes receivable (net of allowance for doubtful debt of US\$ 10,000 as of December 31, 20X2)		150,000						
Short-term investments		45,000						
Prepaid expenses and other current assets		40,000						
Other current receivables	Q	240,000	Other Receivables, Net, Current	Other current receivables	Q	240000		
Amounts due from related parties	R	10,000		Amounts due from related parties		R	10000	
Total current assets		935,000						
Non-current assets:								
Property and equipment, net		1,200,000						
Intangible assets, net		100,000						
Land use rights, net		40,000						
Operating lease right-of-use assets, net		200,000						
Goodwill		150,000	Other Receivable, after Allowance for Credit Loss, Noncurrent	Amounts due from related parties			S	3000
Restricted cash		20,000						
Deferred tax assets, net		30,000						
Long-term investments, net		18,000	Other Receivable, after Allowance for Credit Loss, Noncurrent, Related Party [Extensible Enumeration]					
Amounts due from related parties	S	3,000						http://fasb.org/us-gaap/20X2#RelatedPartyMember
Total non-current assets		1,761,000						
Total assets		2,696,000						

In this example, in the statement of financial position, there is only one amount for current amounts due from related parties and one amount for noncurrent amounts due from related parties. Detailed disaggregation of those amounts by related party names is provided in the notes. Related party type information is also provided.

Because the current amount due from related parties is separately reported on the statement of financial position, “Other current receivables” (**Q**) represents the amount from nonrelated parties. It is tagged using “Nonrelated Party [Member]” (NonrelatedPartyMember), “Related and Nonrelated Parties [Axis]” (RelatedPartyTransactionsByRelatedPartyAxis), and “Other Receivables, Net, Current” (OtherReceivablesNetCurrent). The elements “Related Party [Member]” (RelatedPartyMember), “Related and Nonrelated Parties [Axis]” (RelatedPartyTransactionsByRelatedPartyAxis), and “Other Receivables, Net, Current” (OtherReceivablesNetCurrent) are intended to be used for tagging the fact value of current amounts due from related parties (**R**). “Other Receivable, after Allowance for Credit Loss, Noncurrent” (OtherReceivableAfterAllowanceForCreditLossNoncurrent) and “Other Receivable, after Allowance for Credit Loss, Noncurrent, Related Party [Extensible Enumeration]” (OtherReceivableAfterAllowanceForCreditLossNoncurrentRelatedPartyTypeExtensibleEnumeration) are intended to be used for tagging the fact value of noncurrent amount due from related parties (**S**). The intent of this modeling is to limit the dimensional context to information that is disaggregated to help facilitate consumption of the data. The inclusion of this extensible enumeration element communicates information about the relationship status of other noncurrent receivables reported to a user of the data. The fact value for this extensible enumeration element is the member element “Related Party [Member]” (RelatedPartyMember) given all noncurrent other receivables are from related parties.

As of December 31, 20X2			
Amounts due from related parties:			
Current:			
-AAA Company	T	\$	8,000
-BBB Company	U		1,200
-CCC Company	V		500
-DDD Company	W		200
-Others	X		100
	R		<u>10,000</u>
Non-current:			
-EEE Company	Y		1,500
-CCC Company	Z		800
-FFF Company	AA		400
-Others	AB		300
	S		<u>3,000</u>

Tagging for Fiscal Year Ended 20X2

Related and Nonrelated Parties [Axis]		Related Party [Member]											
Counterparty Name [Axis]			AAA Company [Member]		BBB Company [Member]		CCC Company [Member]		DDD Company [Member]		Other Counterparties [Member]		
Other Receivables, Net, Current	Amounts due from related parties	T	8000	U	1200	V	500	W	200	X	100	R	10000
Other Receivable, after Allowance for Credit Loss, Current, Related Party [Extensible Enumeration]			http://www.abc.com/20X21231#CompanyControlledByMinorityShareholderMember		http://www.abc.com/20X21231#NoncontrollingShareholderOfSubsidiaryMember		http://www.abc.com/20X21231#CompanyControlledByPrincipalShareholderMember		http://www.abc.com/20X21231#CompanyControlledByControllingShareholderMember				

Tagging for Fiscal Year Ended 20X2

Counterparty Name [Axis]		EEE Company [Member]		CCC Company [Member]		FFF Company [Member]		Other Counterparties [Member]		Report-wide Value
Other Receivable, after Allowance for Credit Loss, Noncurrent	Amounts due from related parties	Y 1500	Z	800	AA	400	AB	300	S	3000
Other Receivable, after Allowance for Credit Loss, Noncurrent, Related Party [Extensible Enumeration]		http://www.abc.com/20X21231#CompanyControlledByControllingShareholderMember		http://www.abc.com/20X21231#CompanyControlledByPrincipalShareholderMember		http://www.abc.com/20X21231#CompanyControlledByControllingShareholderMember				http://fasb.org/us-gaap/20X2#RelatedPartyMember

The filer further disaggregates the current portion of amounts due from related parties (**R**) and the noncurrent portion of amounts due from related parties (**S**) by related party name in the notes. Because related party type information is also provided, it is also tagged.

For tagging the fact value of the current portion of the amount due from each individual related party (**T**, **U**, **V**, **W**), two dimensions “Related and Nonrelated Parties [Axis]” (RelatedPartyTransactionsByRelatedPartyAxis) and “Counterparty Name [Axis]” (CounterpartyNameAxis) are intended to be used with “Other Receivables, Net, Current” (OtherReceivablesNetCurrent) and one extensible enumeration element—“Other Receivable, after Allowance for Credit Loss, Current, Related Party [Extensible Enumeration]” (OtherReceivableAfterAllowanceForCreditLossCurrentRelatedPartyTypeExtensibleEnumeration). The dimension “Related and Nonrelated Parties [Axis]” (RelatedPartyTransactionsByRelatedPartyAxis) is intended to be used to convey information about the related party status, which is consistent with the tagging for the primary statement amount (**R**). The dimension element “Counterparty Name [Axis]” (CounterpartyNameAxis) is intended to be used to disaggregate information by the related party name. The extensible enumeration element, “Other Receivable, after Allowance for Credit Loss, Current, Related Party [Extensible Enumeration]” (OtherReceivableAfterAllowanceForCreditLossCurrentRelatedPartyTypeExtensibleEnumeration) is used to indicate the related

party type because each individual related party would only have one type and the default primary statement amount (**R**) is not fully disaggregated by related party type. Related party type is additional information provided for each related party. The fact value for this extensible enumeration element is the extension member element created by the filer for each different related party type. The fact value of the current amount due from all other related parties (**X**) is intended to be tagged using the same elements, except it would not be tagged with “Other Receivable, after Allowance for Credit Loss, Current, Related Party [Extensible Enumeration]” (OtherReceivableAfterAllowanceForCreditLossCurrentRelatedPartyTypeExtensibleEnumeration) because the related party type information is not provided for the aggregation of other related parties.

For tagging the fact value of the noncurrent portion of the amount due from each individual related party (**Y, Z, AA**), similar tagging as for the current portion (**T, U, V, W**) is applied, except only one dimension, “Counterparty Name [Axis]” (CounterpartyNameAxis),” is used. The extensible enumeration element for related party status “Other Receivable, after Allowance for Credit Loss, Noncurrent, Related Party [Extensible Enumeration]” (OtherReceivableAfterAllowanceForCreditLossNoncurrentRelatedPartyTypeExtensibleEnumeration) is used here for each specific type of related party and for the total amount of the noncurrent amounts due from related parties (**S**), which is the report-wide value. Using the extensible enumeration element for the related party status on the total report-wide value indicates all disaggregated facts for that line item share the same characteristics, which means all noncurrent other receivables are from related parties. The fact value of the noncurrent amount due from all other related parties (**AB**) is intended to be tagged using the same elements, except it would not be tagged with “Other Receivable, after Allowance for Credit Loss, Noncurrent, Related Party [Extensible Enumeration]” (OtherReceivableAfterAllowanceForCreditLossNoncurrentRelatedPartyTypeExtensibleEnumeration) because the specific related party type information is not provided for the aggregation of other related parties.

Example 4:

This example illustrates a scenario when the related party type is separately reported on the statement of financial position.

CONSOLIDATED BALANCE SHEETS		
As of December 31, 20X2		
ASSETS		
Current assets:		
Cash and cash equivalents	\$	340,000
Inventories		63,000
Accounts receivable		8,000
Other receivables	AC	10,000
Due from officer	AD	45,000
Due from director	AE	20,000
Total current assets		486,000

Tagging for Fiscal Year Ended 20X2

Standard Label	Preferred Label					
Related and Nonrelated Parties [Axis]			Nonrelated Party [Member]		Officer [Member]	Director [Member]
Other Receivables, Net, Current	Other receivables	AC	10000			
	Due from related parties			AD	45000	AE 20000

In this example, the filer separately reported the related party type on the statement of financial position.

Because the amounts due from related parties are separately reported on the consolidated statement of financial position, “Other receivables” (**AC**) represents amount from nonrelated parties. It is tagged using “Nonrelated Party [Member]” (NonrelatedPartyMember), “Related and Nonrelated Parties [Axis]” (RelatedPartyTransactionsByRelatedPartyAxis), and “Other Receivables, Net, Current” (OtherReceivablesNetCurrent).

Similar tagging is applied for amounts due from each type of related party (**AD**, **AE**), except that “Officer [Member]” (OfficerMember) and “Director [Member]” (DirectorMember) located under “Related Party [Member]” (RelatedPartyMember) under “Related and Nonrelated Parties [Axis]” (RelatedPartyTransactionsByRelatedPartyAxis) is used. Using this hierarchy structure, which is included for the finalized modeling as shown below, the information of both related party status and related party type is conveyed by one dimension.

- Related and Nonrelated Parties [Axis] -- Update Label
- Related and Nonrelated Parties [Domain] -- Update Label
- Nonrelated Party [Member]
- Related Party [Member]
- Officer [Member]
- Director [Member]

[Added 2023-04] [Revised 2023-06]

- 2.20 For my PP&E useful lives disclosure, I report that the length of my leasehold improvement is for the term of the lease. How do I tag that value?

“Property, Plant, and Equipment, Useful Life, Term, Description [Extensible Enumeration]” (PropertyPlantAndEquipmentUsefulLifeDescriptionOfTermExtensibleEnumeration) is used for the tagging of narrative information for the useful lives of property, plant, and equipment. The domain of values has two members to disclose such narrative information. The two members are “Useful Life, Lease Term [Member]” (UsefulLifeTermOfLeaseMember) and “Useful Life, Shorter of Lease Term or Asset Utility [Member]” (UsefulLifeShorterOfTermOfLeaseOrAssetUtilityMember).

Here is an example of a disclosure for how “Useful Life, Lease Term [Member]” (UsefulLifeTermOfLeaseMember) with “Property, Plant, and Equipment, Useful Life, Description of Term [Extensible Enumeration]” (PropertyPlantAndEquipmentUsefulLifeDescriptionOfTermExtensibleEnumeration) is intended to be used:

Estimated useful lives for asset categories are as follows:	
Machinery and equipment	6-10 years
Furniture and fixtures	4-7 years
Leasehold improvements	Over the lease term
Vehicles	3-4 years

Long-Lived Tangible Asset [Axis]	Machinery and Equipment Excluding Vehicles [Member]		Furniture and Fixtures [Member]		Leasehold Improvements [Member]	Vehicles [Member]	
Statistical Measurement [Axis]	Minimum [Member]	Maximum [Member]	Minimum [Member]	Maximum [Member]		Minimum [Member]	Maximum [Member]
Property, Plant and Equipment, Useful Life	PY6	PY10	PY4	PY7		PY3	PY4
Property, Plant, and Equipment, Useful Life, Description of Term [Extensible Enumeration]					http://fasb.org/us-gaap/2023#UsefulLifeTermOfLeaseMember		

The following two examples show how “Useful Life, Shorter of Lease Term or Asset Utility [Member]” (UsefulLifeShorterOfTermOfLeaseOrAssetUtilityMember) with “Property, Plant, and Equipment, Useful Life, Description of Term [Extensible Enumeration]” (PropertyPlantAndEquipmentUsefulLifeDescriptionOfTermExtensibleEnumeration) is intended to be used:

Estimated useful lives for asset categories are as follows:	
Machinery and equipment	6-10 years
Furniture and fixtures	4-7 years
Leasehold improvements	Over shorter of estimated useful life or lease term
Vehicles	3-4 years

Long-Lived Tangible Asset [Axis]	Machinery and Equipment Excluding Vehicles [Member]		Furniture and Fixtures [Member]		Leasehold Improvements [Member]	Vehicles [Member]	
Statistical Measurement [Axis]	Minimum [Member]	Maximum [Member]	Minimum [Member]	Maximum [Member]		Minimum [Member]	Maximum [Member]
Property, Plant and Equipment, Useful Life	PY6	PY10	PY4	PY7		PY3	PY4
Property, Plant, and Equipment, Useful Life, Description of Term [Extensible Enumeration]					http://fasb.org/us-gaap/2023#UsefulLifeShorterOfTermOfLeaseOrAssetUtilityMember		

For this example, a length of time is included:

Estimated useful lives for asset categories are as follows:	
Machinery and equipment	6-10 years
Furniture and fixtures	4-7 years
Leasehold improvements	Lease period or 10 years, whichever is less
Vehicles	3-4 years

For this example, the 10 years would also be tagged with “Property, Plant and Equipment, Useful Life” (PropertyPlantAndEquipmentUsefulLife) in conjunction with “Maximum [Member]” (MaximumMember):

Long-Lived Tangible Asset [Axis]	Machinery and Equipment Excluding Vehicles [Member]		Furniture and Fixtures [Member]		Leasehold Improvements [Member]	Vehicles [Member]	
Statistical Measurement [Axis]	Minimum [Member]	Maximum [Member]	Minimum [Member]	Maximum [Member]	Maximum [Member]	Minimum [Member]	Maximum [Member]
Property, Plant and Equipment, Useful Life	PY6	PY10	PY4	PY7	PY10	PY3	PY4
Property, Plant, and Equipment, Useful Life, Description of Term [Extensible Enumeration]					http://fasb.org/us-gaap/2023#UsefulLifeShorterOfTermOfLeaseOrAssetUtilityMember		

[Added 2023-02]

- 2.21 In my commitments' disclosure, I report the amount of leases not yet commenced. How do I tag that value?

“Unrecorded Unconditional Purchase Obligation”

(UnrecordedUnconditionalPurchaseObligationBalanceSheetAmount) along with members for leases not yet commenced (either operating or financing lease) are used for the tagging of the leases not yet commenced obligation. There are two members to disclose such information. The two members are “Operating Lease, Lease Not yet Commenced [Member]” (OperatingLeaseLeaseNotYetCommencedMember) and “Financing Lease, Lease Not yet Commenced [Member]” (FinancingLeaseLeaseNotYetCommencedMember).

Here is an example of the disclosure for commitments and how the modeling is intended to be used:

The following summarizes all of our minimum contractual obligations for unrecognized purchase commitments as of December 31, 20X0:							
	Total	20X1	20X2	20X3	20X4	20X5	Thereafter
Inventory commitments	148	12	37	17	19	23	40
Capital addition commitments	99	7	13	18	22	6	33
Operating leases not yet commenced	129	24	20	15	10	5	55
Total unrecognized purchase commitments	376	43	70	50	51	34	128

Standard Label

Date Context	20X0			
Unrecorded Unconditional Purchase Obligation by Category of Item Purchased [Axis]	Inventories [Member]	Capital Addition Purchase Commitments [Member]	Operating Lease Not yet Commenced [Member]	Report-wide value
Unrecorded Unconditional Purchase Obligation, Total	148	99	129	376
Unrecorded Unconditional Purchase Obligation, to be Paid, Year One	12	7	24	43
Unrecorded Unconditional Purchase Obligation, to be Paid, Year Two	37	13	20	70
Unrecorded Unconditional Purchase Obligation, to be Paid, Year Three	17	18	15	50
Unrecorded Unconditional Purchase Obligation, to be Paid, Year Four	19	22	10	51
Unrecorded Unconditional Purchase Obligation, to be Paid, Year Five	23	6	5	34
Unrecorded Unconditional Purchase Obligation, to be Paid, after Year Five	40	33	55	128

[Added 2023-12]

- 2.22 There are Taxonomy Implementation Notes on elements that indicate that they are for use before adoption of *Disclosure Improvements—Codification Amendments in Response to the SEC’s Disclosure Update and Simplification Initiative* (Accounting Standards Update 2023-06), and I have adopted. Can I use these elements?

Generally, transition Taxonomy Implementation Notes (TIN) are used to indicate which

elements are intended to be used before and after adoption of an amendment to the accounting standards. For the elements below, the intention is to continue to use the elements before and after adoption of Accounting Standards Update 2023-06. The transition TINs for these elements will be removed for the 2025 GAAP Taxonomy. The elements are:

“Earnings Per Share, Basic” (EarningsPerShareBasic)

“Earnings Per Share, Diluted” (EarningsPerShareDiluted)

“Income (Loss) from Continuing Operations, Per Basic Share”

(IncomeLossFromContinuingOperationsPerBasicShare)

“Income (Loss) from Continuing Operations, Per Diluted Share”

(IncomeLossFromContinuingOperationsPerDilutedShare)

[Added 2024-02]

Section 3: GAAP Taxonomy Design Structure

3.1 [Question deleted 2014-03]

3.2 Why do you model from only one side of the transaction, and how do you decide which side of the transaction to model from?

Generally, the FASB staff models from one side of the transaction—the income statement, accumulated other comprehensive income (AOCI), or cash flow which allows the element to be used in the financial statements and provide a valid XBRL calculation relationship. Both sides are not needed because the concept can be conveyed by one element. For example, depreciation expense can be the same element on the income statement as the element used in a roll forward of accumulated depreciation. See the [GAAP Taxonomy Style Guide, Balance Type](#) for more information.

3.3 Can you add members that represent the states of the United States (for example, California or Maryland)?

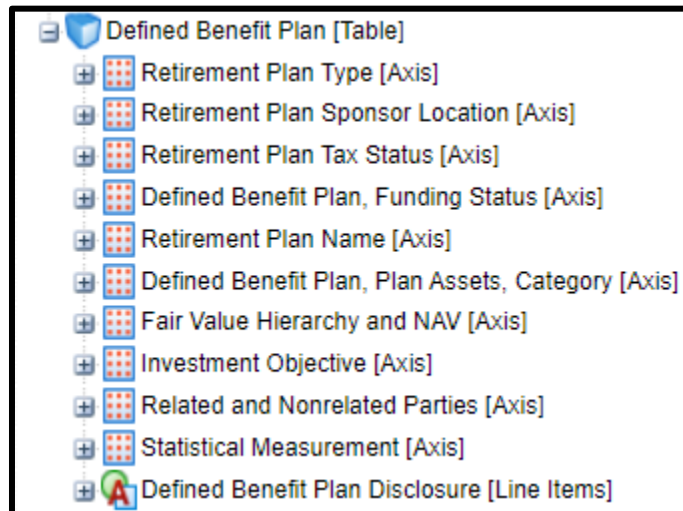
Those members exist as part of the *State or Province* taxonomy that is maintained by the U.S. Securities and Exchange Commission (SEC). For more information on taxonomies that are maintained by the SEC, see <https://www.sec.gov/structureddata/dera/taxonomies>. [Revised 2021-12]

3.4 Should my XBRL extension taxonomy be structured as shown in the GAAP Taxonomy?

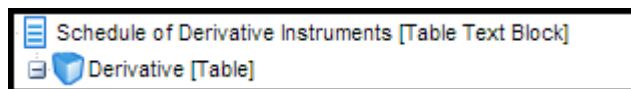
Generally, the GAAP Taxonomy is organized to facilitate element discovery and is not necessarily intended to be used as structured. See below for additional information.

There are numerous examples of structures that are not representative of how filer XBRL extension taxonomies would be designed. Here are a few examples of structures not necessarily in extension taxonomies:

- Tables (hypercube elements) that include all possible axis elements that may be applied to a disclosure topic:



- Parent-child relationships among table text blocks and tables:



- Multiple balance sheets and income statements.
- Reference linkbases:

References		
Type	Reference	
Disclosure Reference	Topic	842
	SubTopic	20
	Name	Accounting Standards Codification
	Section	50
	Paragraph	6
	Publisher	FASB
	URI	https://asc.fasb.org/1943274/2147478964/842-20-50-6
Disclosure Reference	Topic	842
	SubTopic	20
	Name	Accounting Standards Codification
	Section	45
	Paragraph	1
	Subparagraph	(b)
	Publisher	FASB
Usage Taxonomy Implementation Note	If element is not presented separately in statement of financial position, element identified in tin-part.AlternateElement is used to convey location within statement of financial position.	
	AlternateElement	FinanceLeaseLiabilityStatementOfFinancialPositionExtensibleList

- A definition linkbase that contains deprecation relationships, such as dep-Concept-deprecatedConcept.

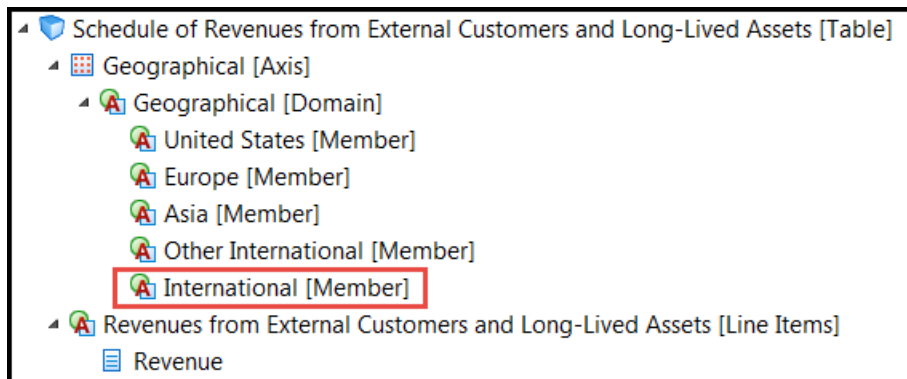
Preparers are encouraged to create hierarchal relationships among their members (domain- member relationships). These domain-member relationships assist users in understanding the mathematical relationships among the members to determine that the amount reported with the member is a subtotal to avoid double-counting values to sum to the report-wide value.

Here is an example in which a subtotal has been provided within the disclosure:

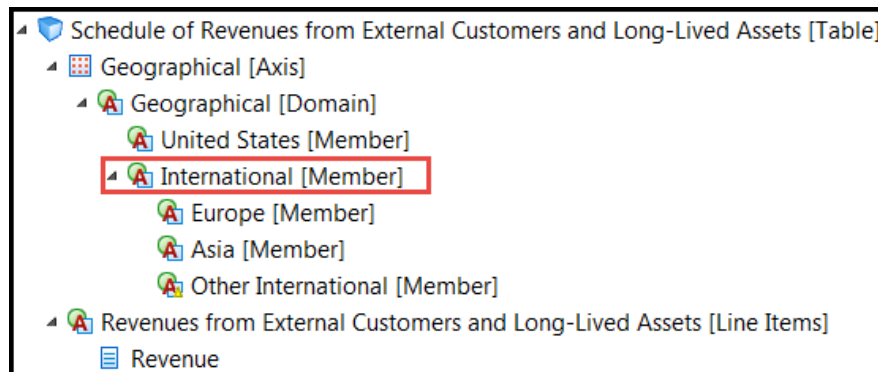
Revenue by geographic area was as follows:

	20X2	20X1	20X0
United States	\$ 138,387	\$ 122,385	\$ 102,212
Europe	21,901	19,772	17,180
Asia	13,616	12,223	9,510
Other international	812	729	853
Total international	36,329	32,724	27,543
Total revenue	\$ 174,716	\$ 155,109	\$ 129,755

The members were structured in the extension taxonomy as follows:



The members would be better structured this way to facilitate consumption of the data:



This way, users can see the members for *Europe*, *Asia* and *Other International* sum to the amount reported for *International*.

[Revised 2018-04][Revised 2019-03][Revised 2019-07][Revised 2020-01][Revised 2021-03][Revised 2023-02]