GAAP Taxonomy Frequently Asked Questions

(Last updated 2021-12)

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.

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2.12 "Report Date [Axis]" (CreationDateAxis) was deprecated with the 2019 GAAP Taxonomy and there is no replacement identified in the GAAP Taxonomy. If a filer was using this axis, what should they do now? [Added 2019-03]

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]

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]

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]

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

1.1 The element name is misspelled, for example, ScheduleOfCapitalLeasedAsssetsTable 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, 20XX:			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	$	1,111,576	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:

Long-term debt maturities for five years and thereafter at December 31, 20XX:			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	$	1,113,313	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	$	1,111,575	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.

[Revised 2020-01]

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:

Property, Plant, and Equipment Classification	
Buildings and improvements	**Estimated Useful Life**
Machinery and equipment	20–40 years
Capitalized software	5–10 years
	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” (PropertyPlantAndEquipment UsefulLife) 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.

Pension Fund	EIN/Pension Plan Number	Pension Protection Act Zone Status	FIP/RP Status Pending/ Implemented	Contributions of Entity A	Surcharge Imposed	Expiration Date of Collective-Bargaining Agreement
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:		$6,721,000		

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” (MultiemployerPlanPensionSignificantCollectiveBargainingArrangement ExpirationDate), 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” (MultiemployerPlanPensionSignificant CollectiveBargainingArrangementExpirationDate) 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 December 31, 20X0	Expiration Date of CBA	Pension Protection	FIP/RP Status	Surcharge
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” (MultiemployerPlanPensionSignificantCollectiveBargainingArrangement ExpirationDate) 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" (ServicingAssetAtAmortizedValueOtherChangesThatAffect BalanceAmount). 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.

a. 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.

b. "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" (AvailableForSale DebtSecuritiesAccumulatedGrossUnrealizedGainBeforeTax) is modeled as a credit and "Debt Securities, Available-for-Sale, Accumulated Gross Unrealized Loss, before Tax" (AvailableForSaleDebtSecurities AccumulatedGrossUnrealizedLossBeforeTax) 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 years 2007 to 2011 remain subject to examination by the taxation authorities. An examination of the Company's federal income tax returns for 2008 is currently in progress and is expected to be completed during 2013. Examinations on specific tax positions taken for federal and provincial income tax returns for the 2007 year are currently in progress and are also expected to be completed during 2013. In the U.S., the federal income tax returns filed for the years 2007 as well as 2009 to 2011

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

	31-Dec-2016	
Primary Items	Canada Revenue Agency [Member]	Internal Revenue Service (IRS) [Member]
Open Tax Year	2007 2008 2009 2010 2011	2007 2009 2010 2011

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 2012, the Company recognized interest and penalties of $11 million and $2 million, respectively, as a result of an audit of our 2009 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 1/1/2012–12/31/2012.

“Income Tax Examination, Year under Examination” (IncomeTaxExaminationYearUnderExamination) can be used with a value of 2009 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:

		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
	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:

A. “Deferred Tax Assets, Gross” (DeferredTaxAssetsGross)
B. “Deferred Tax Assets, Valuation Allowance” (DeferredTaxAssetsValuationAllowance)
C. “Deferred Tax Assets, Net of Valuation Allowance” (DeferredTaxAssetsNet) (item **A** minus item **B**)
D. “Deferred Tax Liabilities, Gross” (DeferredIncomeTaxLiabilities)
E. “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	
	[illegible]	[illegible]	150,000	
	[illegible]	[illegible]		
	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)	Gross
B	Net deferred tax asset (liability)	($246,000)	$101,778	
	Net			

“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	PerformanceSharesMembe	PerformanceSharesMemb	PerformanceSharesMembe	PerformanceSharesMember
ShareBasedCompensationArrangementByShareBasedPaymentAwardAwardVestingPeriod1	PY24M	PY36M	PY48M	
SharebasedCompensationArrangementBySharebasedPaymentAwardAwardVestingRightsPercentage	0.20	0.20	0.60	
ShareBasedCompensationArrangementByShareBasedPaymentAwardEquityInstrumentsOtherThanOptionsGrantsInPeriod				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

Note 10: Segment [Excerpt]

We have [A] two reportable segments: Technology and Communications…

Revenue information for our reportable segments was as follows:

		Technology		Communications		Total
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.

Tagging for Fiscal Year Ended 20X8 only

						Report-Wide Value
Number of Reportable Segments					A	2
Number of Reporting Units					B	2
Segments [Axis]		**Technology [Member]**		**Communications [Member]**		**Report-Wide Value**
Revenues	I	2000	J	1500	C	3500
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]” (ReportingUnit NameOfSegmentExtensibleList) element, not the “Segments [Axis]” (StatementBusiness SegmentsAxis) 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

Note 10: Segment [Excerpt]

Our reportable segments are as follows: Technology and Communications…

Revenue information for our reportable segments was as follows:

		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:

		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.

Tagging for Fiscal Year Ended 20X8 only

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]" (StatementBusiness SegmentsAxis) 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]" (ReportingUnitNameOfSegment ExtensibleList) 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]

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* 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 "Report Date [Axis]" (CreationDateAxis) was deprecated with the 2019 GAAP Taxonomy and there is no replacement identified in the GAAP Taxonomy. If a filer was using this axis, what should they do now?

The "Report Date [Axis]" (CreationDateAxis) was deprecated because it has not been used as intended based on a review of filings. If a filer was using "Report Date [Axis]" (CreationDateAxis), it should reconsider the modeling and how to best convey the dates. No deprecation relationship was provided in the GAAP Taxonomy because it would be misleading to suggest replacements.

If the filer has provided restated balances in its filing in a disclosure similar to the one below, it should use "Revision of Prior Period [Axis]" (RestatementAxis) and the member "Previously Reported [Member]" (ScenarioPreviouslyReportedMember) for the columns marked "Previously Reported." The columns marked "Restated" should not include any members because those columns would represent the reported facts for the respective periods.

December 31		20X2			20X1			
(In millions)		Previously Reported		Restated		Previously Reported		Restated
Consolidated Balance Sheets:								
Receivables	$	**19,000**	$	**18,000**	$	20,500	$	20,000
Deferred income taxes		**600**		**650**		500		550
Claim and claim adjustment expense		**31,000**		**31,500**		31,000		30,000
Reinsurance balances payable		**3,500**		**3,000**		3,500		3,000
Earnings retained in the business		**10,000**		**9,500**		8,500		8,000

"Report Date [Axis]" (CreationDateAxis) should not be used to convey the date a transaction occurred, for example the date of an acquisition or debt offering, or in lieu of a more specific axis provided for in the GAAP Taxonomy, such as "Award Date [Axis]" (AwardDateAxis).

[Added 2019-03]

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 contain only excerpts pertinent to illustrate the tagging of the cumulative-effect adjustment to retained earnings using different transition options outlined in each example. The examples are not intended to dictate the appearance and structure of an entity's filing. The reported line items, statements, and notes within the examples are not all inclusive and represent only partial statements and disclosures for such illustrative purposes. The excerpts are shown in the table on the left, and the tagging for certain disclosures are denoted alphabetically and shown in the table on the right. 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]

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**

Tagging

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, Adjustment [Member]		Cumulative Effect, Period of Adoption, Adjusted Balance [Member]
Stockholders' 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 Custome*r ("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]				
CONSOLIDATED BALANCE SHEETS [Excerpts]				
		12/31/2019		**12/31/2018**
Equity:				
Common stock		4		4
AOCI		3		(6)
APIC	I	3,259	A	2,870
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
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**	K	**(2,057)**	**811**
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**

Tagging

Date Context		2019-12-31		2018-12-31
Additional Paid in Capital	I	3259	A	2870
Retained Earnings (Accumulated Deficit)	J	-1386	B	-2057

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, Adjustment [Member]		Cumulative Effect, Period of Adoption, Adjusted Balance [Member]
Stockholders' 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

Date Context		2018-12-31		2018-12-31		2018-12-31
Equity Components [Axis]		Retained Earnings [Member]		Retained Earnings [Member]		Retained Earnings [Member]
Cumulative Effect, Period of Adoption [Axis]				Cumulative Effect, Period of Adoption, Adjustment [Member]		Cumulative Effect, Period of Adoption, Adjusted Balance [Member]
Stockholders' Equity, Including Portion Attributable to Noncontrolling Interest	K	-2057	L	2	M	-2055
Accounting Standards Update [Extensible Enumeration]			N	http://fasb.org/us-gaap/2022#AccountingStandardsUpdate201908Member	N	http://fasb.org/us-gaap/2022#AccountingStandardsUpdate201908Member

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]

CONSOLIDATED BALANCE SHEETS [Excerpts]

		12/31/2019		12/31/2018
Equity:				
Common stock		4		4
AOCI		3		(6)
APIC	I	3,259	O	2,868
Retained Earnings/Deficit	J	(1,386)	P	(2,055)
Total Equity		1,880		811

Tagging

Date Context		2019-12-31		2018-12-31
Additional Paid in Capital	I	3259	O	2868
Retained Earnings (Accumulated Deficit)	J	-1386	P	-2055

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	E	(3,243)	(210)
Adoption of ASU 2018-07			30	Q	10	40
Adoption of ASU 2019-08			(2)	R	2	-
Adjusted balance as of 12/31/2017	4	18	3,039	S	(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

Date Context		2017-12-31		2017-12-31		2017-12-31		2017-12-31
Equity Components [Axis]		Retained Earnings [Member]		Retained Earnings [Member]		Retained Earnings [Member]		Retained Earnings [Member]
Cumulative Effect, Period of Adoption [Axis]				Cumulative Effect, Period of Adoption, Adjustment [Member]		Cumulative Effect, Period of Adoption, Adjustment [Member]		Cumulative Effect, Period of Adoption, Adjusted Balance [Member]
Accounting Standards Update [Axis]				Accounting Standards Update 2018-07 [Member]		Accounting Standards Update 2019-08 [Member]		
Stockholders' Equity, Including Portion Attributable to Noncontrolling Interest	E	-3243	Q	10	R	2	S	-3231

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS [Excerpts]

Balance Sheet		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	U	(2,057)	V	2	P	(2,055)

Date Context		2018-12-31		2018-12-31		2018-12-31
Revision of Prior Period [Axis]		Previously Reported [Member]		Revision of Prior Period, Change in Accounting Principle, Adjustment [Member]		
Retained Earnings (Accumulated Deficit)	U	-2057	V	2	P	-2055
Accounting Standards Update [Extensible Enumeration]			T	http://fasb.org/us-gaap/2022#AccountingStandardsUpdate201908Member		

[Added 2020-01]

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” (NetIncomeLossAvailableTo CommonStockholdersDiluted), etc.) It is important to tag with the separate basic and diluted EPS 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 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 contains only an excerpt pertinent to illustrate 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 examples are not intended to dictate the appearance and structure of an entity's filing. The reported line items and statement within the example are not all inclusive and represent only a partial statement. The excerpts are shown in the table on the left, and the tagging is denoted alphabetically and shown in the table on the right.

20XX Form 10-K (Excerpt)		
CONSOLIDATED STATEMENT OF INCOME (Excerpt)		
		20XX
Net loss	A , B	(5,000,000)
Net loss per share, basic and diluted (in dollars per share)	C, D	(0.33)
Weighted-average shares used to compute net loss per share, basic and diluted (in shares)	E, F	15,000,000

Tagging		
Date context		**20XX-01-01 to 20XX-12-31**
Net Income (Loss) Available to Common Stockholders, Basic	A	-5000000
Net Income (Loss) Available to Common Stockholders, Diluted	B	-5000000
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?

Starting with the 2022 GAAP Taxonomy, 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" (WarrantDownRoundFeatureDecreaseInNetIncomeLossToCommon ShareholderAmount) (**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" (WarrantDownRound FeatureIncreaseDecreaseInEquityAmount1) (**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 contains excerpts pertinent to illustrate the tagging in SHE and EPS note disclosure when a down round feature is triggered for warrants. The example is not intended to dictate the appearance and structure of an entity's filing. The reported line *items and statement within the example are not all inclusive and represent only a partial statement. The excerpts are shown in the table on the left, and the tagging is denoted alphabetically and shown in the table on the right.*

20XX Form 10-K (Excerpts)

CONSOLIDATED STATEMENT OF CHANGES IN SHAREHOLDERS' EQUITY (Excerpt)

	Common Stock			Additional Paid-in Capital		Retained Earnings	Total Equity
	Shares	Par Value					
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)	—
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

Tagging

Equity Components [Axis]		Additional Paid-in Capital [Member]		Retained Earnings [Member]		Report-Wide Value
Warrant, Down Round Feature, Increase (Decrease) in Equity, Amount	A	205014	B	-205014		
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]

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?

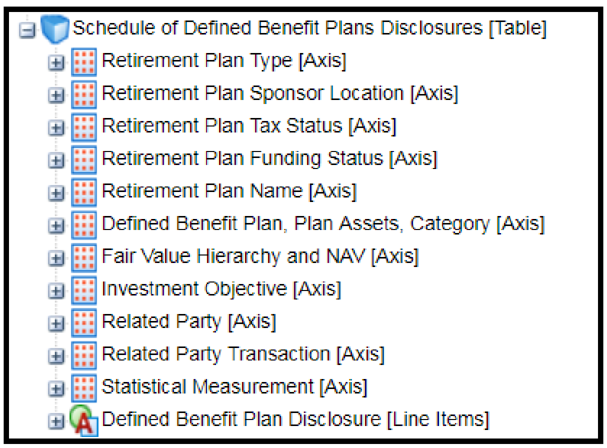
Generally, the FASB staff models from one side of the transaction—the income statement, accumulated other comprehensive income (AOCI), or cash flow which allows the element to be used in the financial statements and provide a valid XBRL calculation relationship. Both sides are not needed because the 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)?

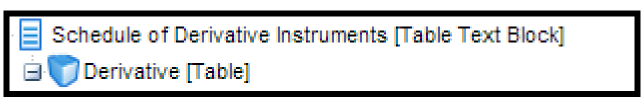
Those members exist as part of the *State or Province* taxonomy that is maintained by the U.S. Securities and Exchange Commission (SEC). For more information on taxonomies that are maintained by the SEC, see https://www.sec.gov/structureddata /dera_taxonomies. [Revised 2021-12]

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	Publisher	FASB
	Name	Accounting Standards Codification
	Topic	842
	SubTopic	20
	Section	50
	Paragraph	6
	URI	http://asc.fasb.org/extlink&oid=77888426&loc=SL77918701-209980
Disclosure Reference	Publisher	FASB
	Name	Accounting Standards Codification
	Topic	842
	SubTopic	20
	Section	45
	Paragraph	1
	Subparagraph	(b)
	URI	http://asc.fasb.org/extlink&oid=77888419&loc=SL77918627-209977
Change Note	SourceName	Leases
	TaxonomyVersion	2017
	ChangeDate	2016-11
	NewElement	true
	Source_ASU_Number	2016-02
Change Note	SourceName	Reference Project
	TaxonomyVersion	2018
	ChangeDate	2017-11
	ModifiedReferences	true
Taxonomy Implementation Note	Note	Element is intended to be used for application of Topic 842. If not applying guidance in Topic 842, appropriate element may be found in Presentation Group 831000.
	PublishDate	2017-01
	Source	ASU
	SourceName	Leases
	Source_ASU_Number	2016-02
Taxonomy Implementation Note	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.
	PublishDate	2017-01
	AlternateElement	FinanceLeaseLiabilityStatementOfFinancialPositionExtensibleList

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

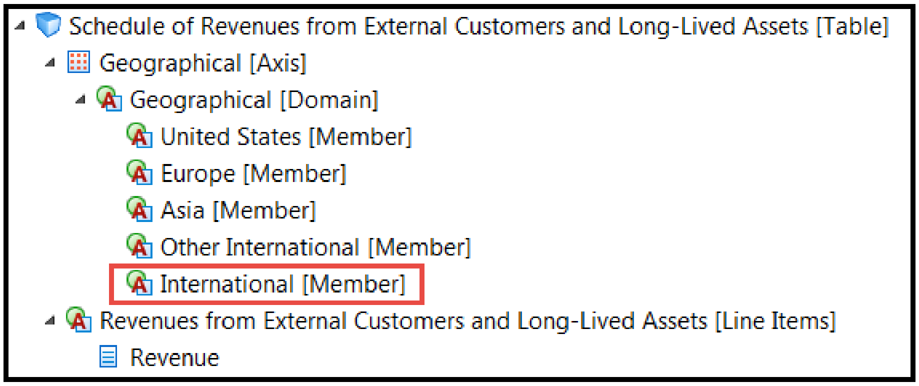
Preparers are encouraged to create hierarchal relationships among their members (domain- member relationships). These domain-member relationship assist users in understanding the mathematical relationships among the members to determine that the amount reported with the member is a subtotal to avoid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

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

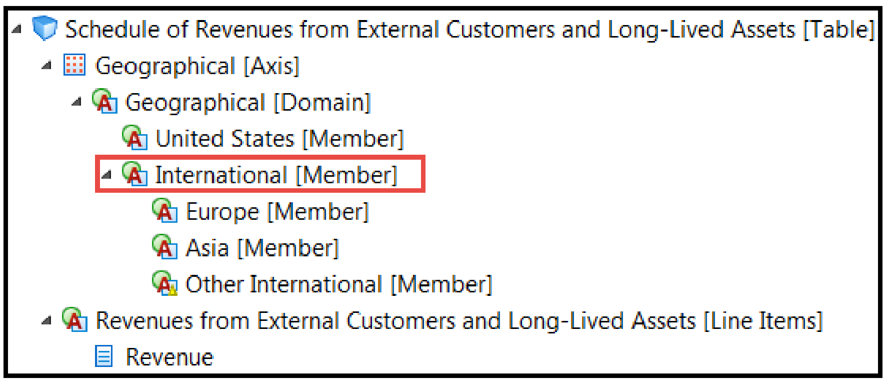
Revenue by geographic area was as follows:

	2017	2016	2015
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]