

6. INTERACTIVE DATA

The following instructions provide guidance on the preparation, submission, and validation of EDGAR-acceptable electronic filings with attached Interactive Data documents in eXtensible Business Reporting Language (XBRL) format.

SEC XBRL Rules

In 2004, the Securities and Exchange Commission (SEC) began assessing the benefits of interactive data and its potential for improving the timeliness and accuracy of financial disclosure and analysis of Commission filings. As part of this evaluation, the Commission adopted rules in 2005 permitting filers, on a voluntary basis, to provide financial disclosure in interactive data format as an exhibit to certain filings to the EDGAR system.⁴ In 2007, the voluntary program was extended to enable mutual funds to submit risk/return summaries.⁵ In 2008, the Commission voted to adopt rules requiring issuers and mutual funds to provide financial disclosure and risk/return summaries in interactive data format, respectively, as described in more detail in the adopting releases.

Tagging Instructions

The rules the Commission voted to adopt in 2008 specify that filers are required to tag their financial statements according to the tagging instructions presented in this chapter of the EDGAR Filer Manual. These tagging instructions require working knowledge of XML and XBRL (as the instructions directly reference elements and attributes from the XML 1.0 and XBRL 2.1 specifications). This approach, though admittedly technical, is intended to provide information that is independent of the various commercially available software applications that filers may use to create their XBRL documents. It is also intended to provide detailed and unambiguous instructions that enable an XBRL document to successfully pass through EDGAR validation and the Commission's viewer for the public display of a human-readable document. Registrants filing under the voluntary program are encouraged to adhere to the tagging instructions described in this chapter. However, voluntary participants are only required to use the instructions that are described in Section 5.2.4 Unofficial XBRL.

SEC Viewer and Pre-Viewer

Tagging instructions as detailed in this document have a direct impact on the Commission's ability to generate human-readable documents (from raw XBRL data) to compare against the official HTML/ASCII versions of the same documents.

The Commission provides two web-based applications that process raw XBRL data to produce and display human-readable documents. The Viewer is available to the public on the SEC Web site for the display of rendered EDGAR-disseminated XBRL documents. The Pre-Viewer is a password protected application⁶ that is available only to EDGAR filers for the purpose of providing an informal preview of the Commission's rendering of XBRL documents. The assumption is that filers would submit a round of "test" filings to EDGAR to correct validation errors, and only after all errors have been corrected, check for rendering issues using the

⁴ [XBRL Voluntary Financial Reporting Program on the EDGAR System \(Release No. 33-8230\)](#).

⁵ [Extension of Interactive Data Voluntary Reporting Program on the Edgar System to Include Mutual Fund Risk/Return Summary Information \(Release No. 33-8781\)](#).

⁶ [The Pre-Viewer is password protected due to the sensitivity of information that has not yet been made public.](#)

Commission’s Pre-Viewer. After all validation and rendering issues have been addressed, filers can then send their “live” submissions to EDGAR confident in validation and rendering results. Instructions for the use of both Viewer and Pre-Viewer applications are available on the SEC Web site (www.sec.gov).

6.1 XBRL Overview

XBRL is an XML-based language that is used for the exchange and analysis of business and financial information. An XBRL document consists of the following:

- One or more *instance* documents (instances) that contain actual data and facts,
- One or more *schema* documents (schemas) that declare the elements that can be used in the instance, and identify other schemas and files where relationships among those elements are declared,
- One or more *linkbase* documents (linkbases) containing additional information about, or relationships among, the elements in a schema document. There are five types of linkbases: Label, Definition, Reference, Presentation, and Calculation.

Schema and linkbase documents contain references to each other in the form of Uniform Resource Identifiers (URIs).

Taxonomies are sets of schemas and linkbases that are designed to be loaded and used together; for example, a schema may contain a list of linkbases that have the URIs of other schemas to be loaded, and so on. Taxonomies generally fall into one of two categories: (1) standard *base* taxonomies and (2) company *extension* taxonomies. Filers use company extension taxonomies to supplement base taxonomies and, within limits, customize those base taxonomies to their reporting goals.

Instances also use URIs to reference schemas and linkbases. The Discoverable Taxonomy Set (DTS) of an instance document is the set of all schemas and linkbases that are found by following all URI links and references.

6.2 Supported Versions of XBRL Standard Taxonomies

Below is a list of XBRL schemas for the core document files that are supported by EDGAR (e.g. instance, linkbase, XLink documents). The namespace that represents each document must be used in the form as shown. A recommended prefix that represents each namespace is provided. The location of the actual schema file is also identified.

1. Taxonomy schema for XBRL	
a. Namespace name:	http://www.xbrl.org/2003/instance
b. Recommended prefix:	xbrli
c. Location of file:	http://www.xbrl.org/2003/xbrl-instance-2003-12-31.xsd
2. Schema for XML instance	
a. Namespace name:	http://www.w3.org/2001/XMLSchema-instance
b. Recommended prefix:	xsi
c. Location of file:	http://www.w3.org/2001/XMLSchema-instance.xsd
3. Taxonomy schema for XML	
a. Namespace name:	http://www.w3.org/2001/XMLSchema

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b. Recommended prefix:	xsd ⁷
c. Location of file:	http://www.w3.org/2001/XMLSchema.xsd
4. XBRL linkbase schema constructs	
a. Namespace name:	http://www.xbrl.org/2003/linkbase
b. Recommended prefix:	link
c. Location of file:	http://www.xbrl.org/2003/xbrl-linkbase-2003-12-31.xsd
5. XBRL simple and extended link constructs	
a. Namespace name:	http://www.xbrl.org/2003/XLink
b. Recommended prefix:	xl
c. Location of file:	http://www.xbrl.org/2003/xl-2003-12-31.xsd
6. XLink attribute specification	
a. Namespace name:	http://www.w3.org/1999/xlink
b. Recommended prefix:	xlink
c. Location of file:	http://www.xbrl.org/2003/xlink-2003-12-31.xsd
7. Reference Parts schema (FRTA 1.0)	
a. Namespace name:	http://www.xbrl.org/2004/ref
b. Recommended prefix:	ref
c. Location of file:	http://www.xbrl.org/2004/ref-2004-08-10.xsd
8. Reference Parts schema (FRTA 1.0 revised)	
a. Namespace name:	http://www.xbrl.org/2006/ref
b. Recommended prefix:	ref
c. Location of file:	http://www.xbrl.org/2006/ref-2006-02-27.xsd
9. Dimensions taxonomy specification	
a. Namespace name:	http://xbrl.org/2005/xbrldt
b. Recommended prefix:	xbrldt
c. Location of file:	http://www.xbrl.org/2005/xbrldt-2005.xsd
10. Dimensions instance specification	
a. Namespace name:	http://xbrl.org/2006/xbrldi
b. Recommended prefix:	xbrldi
c. Location of file:	http://www.xbrl.org/2006/xbrldi-2006.xsd

In addition to the core XBRL schema files in the table above, EDGAR supports additional schema and linkbase files published by XBRL US, other organizations or the SEC itself. The SEC “Information for EDGAR Filers” web site provides an up-to-date listing of these “recognized” files. Different types of filings at different times will be permitted (or required) to reference certain published schemas and linkbases. Filings must always refer to recognized files at the specified URI locations.

6.3 Submission Syntax

This section details rules of syntax that apply to an Interactive Data submission and all of its attachments.

⁷ The US Financial Reporting Taxonomies, Version 1.0 (April 28, 2008) uses the *xs:* prefix instead of *xsd:*.

6.3.1 Use EDGARLink Submission Templates 1, 2, and 3 to attach XBRL Document Types.

Filers may submit submissions with attached XBRL documents to the EDGAR Filing Website. The EDGAR OnlineForms/XML Website does not support the attachment of XBRL documents.

EDGARLink attaches an XBRL document to a filing in a similar manner as it attaches an ASCII/SGML or HTML document. See 5.2.2.10 and 5.2.3.1 for restrictions on the number, size, lengths of document names and other properties of attached documents.

6.3.2 XBRL instance, schema, and linkbase documents must be attached to an EDGAR submission using the EX-100.* or EX-101.* document types.

A single submission must not contain both EX-100 and EX-101 attachments.

All XBRL document types are listed in the table below.

XBRL Document	XBRL Related Document Type	Interactive Data Document Type	Root Element	Required Element
Instance	EX-100.INS	EX-101.INS	xbri:xbri	
Schema	EX-100.SCH	EX-101.SCH	xsd:schema	
Calculation Linkbase	EX-100.CAL	EX-101.CAL	link:linkbase	link:calculationLink
Definition Linkbase	EX-100.DEF	EX-101.DEF	link:linkbase	link:definitionLink
Label Linkbase	EX-100.LAB	EX-101.LAB	link:linkbase	link:labelLink
Presentation Linkbase	EX-100.PRE	EX-101.PRE	link:linkbase	link:presentationLink
Reference Linkbase	EX-100.REF	EX-101.REF	link:linkbase	link:referenceLink

6.3.3 XBRL document names must match {base}-{date}[-{suffix}].{extension}. 

XBRL Document	Documentname Format
Instance	{base}-{date}.xml
Schema	{base}-{date}.xsd
Calculation Linkbase	{base}-{date}_cal.xml
Definition Linkbase	{base}-{date}_def.xml
Label Linkbase	{base}-{date}_lab.xml
Presentation Linkbase	{base}-{date}_pre.xml
Reference Linkbase	{base}-{date}_ref.xml

The {base} must begin with the registrant’s ticker symbol or similar mnemonic abbreviation identifying the registrant.

The {date} must denote the ending date of the period. If the instance document is a prospectus or other report whose period is indefinite, {date} must match the prospectus filing date.

For example, a Form 10-Q covering the period ending September 30, 2009 has {date} = 20090930; and a 485BPOS filed on January 23, 2010 has {date} = 20100123.

The {base} should be the same as that used for the instance in the same submission. The {date} should be the same as that of the instance, even if the content of the schema is identical to some other schema, as for example if the same schema had been used in a previous quarterly filing.

The {base} and {date} should be the same as that used for the instance in the same submission.

6.3.4 An XBRL document must not contain HTML character name references.

Section 5.2.2.6 defines extended ASCII characters and how they may be referenced in HTML, but XBRL documents are not HTML documents, and recognize only XML predefined entities (" & ' < and >).

To include characters greater than 127, use XML numeric character references.

For example, ® and ® are ASCII sequences producing the ® symbol.

6.3.5 The ampersand character must begin a valid XML predefined entity or numeric character reference.

XML with invalid predefined entity or numeric character references are treated as if an invalid character had appeared. For example, && is invalid XML.

6.3.6 The URI content of the xlink:href attribute, the xsi:schemaLocation attribute and the schemaLocation attribute, after XML Base resolution, must be relative and contain no forward slashes, or a recognized external location of a standard taxonomy schema file, or a “#” followed by a shorthand xpointer.

The xlink:href attribute must appear on the link:loc element; the schemaLocation attribute must appear on the xsd:import element, and the xsi:schemaLocation attribute must appear on the link:linkbase element and may appear on the xbrli:xbrl element.

Valid entries for the xlink:href attribute, the xsi:schemaLocation attribute and the schemaLocation attribute are document locations. If they are relative URIs, they are subject to EDGARLink attachment naming conventions. Therefore, all documents attached to the submission will be at the same level of folder hierarchy. By restricting the content of these attributes, all documents in the DTS of an instance will be either a standard taxonomy or present in the submission.

Examples:

- `xlink:href="abccorp-20100123.xsd"`
 - `<xsd:import schemaLocation="http://xbrl.org/2006/xbrldi-2006.xsd" namespace=.../>`
- Course examples:
- `xlink:href="http://www.example.com/2007/example.xsd"`
 - `xlink:href="#element(1/4)"` (Comment: this is a scheme-based shorthand)

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The XHTML namespace is intentionally omitted, since an XHTML declaration could not be a valid target for any XBRL element's xlink:href or schemaLocation attribute, and its presence in the xsi:schemaLocation attribute would not impact XBRL validation.

There are dozens of other XBRL US GAAP Taxonomies 1.0 documents to be used as templates to copy from during the preparation process, but their inclusion in an EDGAR filing tends to load unused linkbases and therefore introduces unwarranted complications such as unused extended links and a need for many prohibiting arcs. Reducing the amount of content in the DTS of the instance to its essentials frees users to more easily link the submitted documents to the linkbases of their particular interest for analysis.

6.3.7 XBRL document names are case sensitive.

XBRL validation requires instances, linkbases and schemas to refer to one another using URIs, which are case sensitive.

6.3.8 A submission must contain ~~exactly~~at least one EX-100.INS or EX-101.INS.

An XBRL instance submitted in the Voluntary Filing Program may be an EX-100.INS. An Interactive Data instance in XBRL format must be an EX-101.INS.

~~There can be more than one instance in a submission.~~

6.3.9 Filers must use one of the taxonomies from US Financial Reporting Taxonomies, as specified on the SEC website as their standard taxonomy.

A listing of all taxonomy files for US Financial Reporting Taxonomies can be found on the SEC website at <http://www.sec.gov/info/edgar/edgartaxonomies.shtml>.

6.3.10 A submission must contain a company extension schema EX-100.SCH or EX-101.SCH.

A company extension taxonomy might be as simple as single schema that defines the namespace to be used by the company, and contains xsd:import elements for the relevant base taxonomy schemas. In most cases, though, the company extension taxonomy will consist of a schema and several linkbases.

6.4 Semantics of Filings

This section describes the processing and the semantics of filings. A filing contains management assertions of the registrant, and following the semantic rules in this section helps the registrant to communicate those assertions as they were intended.

6.4.1 Since XBRL documents must be contained in an official SEC submission, EDGAR will suspend any submission that contains only XBRL documents.

Official SEC submissions contain ASCII, SGML, HTML or XML documents.

6.4.2 EDGAR may truncate a submission if any rule in this manual is violated.

Truncation is different from suspension. When truncating, EDGAR will not suspend the submission, it removes all XBRL documents from the submission and the filer receives a warning in their notification message.

This is performed without regard to whether the submission is live or test. A live filing that is truncated will be distributed without its XBRL attachments.

6.4.3 The XBRL instance documents in a submission must be XBRL 2.1 valid.

Each instance document in the filing is tested separately for XBRL 2.1 validity. In order to increase the likelihood that XBRL documents within an EDGAR submission pass validation, filers are encouraged to validate their XBRL documents for compliance with the XBRL 2.1 Specification prior to submission.

6.5 Syntax of Instances

This section defines rules governing syntax restrictions on instances. A valid Interactive Data instance is a valid XBRL 2.1 instance, but not all valid XBRL 2.1 instances are valid Interactive Data instances.

Restrictions on the xlink:href, xsi:schemaLocation and schemaLocation attributes ensure that the DTS of an instance will contain only documents in the same submission or in a standard taxonomy.

6.5.1 The scheme attribute of the xbrli:identifier element must be <http://www.sec.gov/CIK>.

6.5.2 An xbrli:identifier element must have the CIK of the registrant as its content.

The CIK is an xsd:normalizedString of exactly ten digits from 0 to 9.

The xbrli:identifier contains the CIK of the registrant (issuer), not the filer. Fund Series and Class identifiers, ~~which are in which the CIK is~~ nine digits following an S or C, are not allowed in the xbrli:identifier element.

For example, a public holding company with separately reporting subsidiaries may report the subsidiaries in several, separate instances in the same submission. Each instance might have a different CIK for the value in the xbrli:identifier element. By contrast, if all subsidiaries are reported in the same instance, then the CIK of the holding company is the only CIK that will appear in the xbrli:identifier element of that one instance. Section 6.6 below contains rules that apply to the xbrli:context elements in an instance containing a combined submission.

6.5.3 All xbrli:identifier elements in an instance must have identical content.

6.5.4 The xbrli:scenario element must not appear in any xbrli:context.

If the xbrli:scenario element was used, then XBRL requires that it have child elements; however, all dimensions in Interactive Data filings appear in the xbrli:segment element. Therefore, the xbrli:scenario element cannot be used.

6.5.5 If an xbrli:segment element appears in a context, then its children must be one or more xbrldi:explicitMember elements.

The xbrldi:typedMember element cannot appear in an instance, nor can the xbrli:segment element be used for anything other than for explicit members.

6.5.6 The content of xbrldi:explicitMember and xbrldi:measure is a QName.

QNames with the same local-name may be S-Equal even with different namespace prefixes, if those namespace prefixes both bind to the same namespace. This has been a point of ambiguity in other XBRL applications. The content of these elements is not a string, it is a QName.

6.5.7 An instance must not contain duplicate xbrli:context elements.

An instance must not contain equivalent xbrli:context elements. xbrli:segment elements are tested for equality of their children without regard to order. Contexts are defined to be equivalent if they have S-equal identifiers, equal dateUnion values for startDate, endDate and instant (respectively), and segment element children with equal QNames for each explicit dimension (the scenario element is disallowed by another rule).

The id attribute of an xbrli:context element can be any xsd:NCName, but users will find it helpful when it is a mnemonic string that contains the xbrli:period (or fiscal period), and the local part of the QName contents of the dimension attribute and xbrldi:explicitMember. There is usually no need to repeat the registrant name in the id attribute. There is no limit on the length of the id attribute.

The table shows examples of this usage.

Period	xbrli:context id attribute
12 months of fiscal 2007	FY07d
End of fiscal 2007	FY07e
Start of fiscal 2007	FY06e
3 months of the 2nd Quarter of fiscal 2007	FY07Q2d
End of the 2nd Quarter of fiscal 2007	FY07Q2e
9 months year to date in fiscal 2007	FY07M9d
Fiscal 2006 previously reported amounts	FY06d_ScenarioAxis_PreviouslyReportedMember


6.5.8 Every xbrli:context element must appear in at least one contextRef attribute in the same instance.

Unused xbrli:context elements have no benefit to users and are easily removed by the filer before submission.

6.5.9 If the original HTML/ASCII document represents a reporting period of one quarter or longer, then the same date must not appear as the content of both an xbrli:startDate and an xbrli:endDate in an instance.


Only the date, not the time part of the ISO 8601 date-times should be used in contexts.

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For example, a company reporting at a May 31st, 2009 fiscal year-end will have contexts whose end dates are 2008-05-31 (the prior fiscal year) and contexts whose start dates are 2008-06-01 (the current fiscal year). It will not have any contexts with start date 2008-05-31, and no contexts with end dates of 2008-06-01. 

Note that if the Original HTML/ASCII is a prospectus or other submission that does not represent a “reporting period” then this rule does not apply.


6.5.10 If the original HTML/ASCII document represents a reporting period of one quarter or longer, then the same date must not appear in the content of an xbrli:startDate and an xbrli:instant in the same instance.

For example, a company with a May 31st, 2009 fiscal year end will have contexts whose end dates are 2008-05-31 (the prior fiscal year) and contexts whose start dates are 2008-06-01 (the current fiscal year). It may have contexts with the instant date 2008-05-31 (the prior fiscal year end), but must not have any instant context with the date 2008-06-01. 

6.5.11 Element xbrli:xbrl must not have duplicate child xbrli:unit elements.


Element xbrli:xbrl must not have equivalent child xbrli:unit elements. Units are equivalent if they have equivalent measures or equivalent numerator and denominator. Measures are equivalent if their contents are equivalent QNames. Numerators and Denominators are equivalent if they have a set of equivalent measures. 

6.5.12 An instance must not have more than one fact having the same element name, equal contextRef attributes, and if they are present equal decimals attributes, xsi:nil attributes, unitRef attributes and xml:lang attributes, respectively.


An instance must not have more than one fact having S-Equal element names, equal contextRef attributes, and if they are present V-Equal decimals attributes, xsi:nil attributes, unitRef attributes and xml:lang attributes, respectively. A fact is an occurrence in an instance of an element with a contextRef attribute. The values of the id attribute and the text content of the element are not relevant to detection of duplicate facts. Other rules forbidding equivalent xbrli:context and xbrli:unit elements ensure that duplicate values of the contextRef and unitRef attributes can be detected without dereferencing. 

The predicate V-Equal is as defined in the XBRL 2.1 specification. The V-Equal test is sensitive to the underlying data type, so the decimals attribute of ‘-6’ is V-Equal to decimals ‘-06.0’, and V-Equal operates on default values, so the absence of the xsi:nil attribute is V-Equal to the xsi:nil attribute equal to ‘false’.

In unusual cases the same fact may be presented with different levels of detail, such as “123456 Shares with decimals equal to ‘INF’”, and “120000 Shares with decimals equal to ‘-3’”. Instead of including both facts in the instance, the instance should contain only the more precise one.

Duplicate facts have no benefit to users and are easily consolidated by the filer before submission. 

6.5.13 The default value of the xml:lang attribute on non-numeric facts and on link:footnote is ‘en-US’.

XBRL 2.1 does not specify a default value for the xml:lang attribute, but an Interactive Data instance assumes one. 

6.5.14 An instance having a fact with non-nil content and the xml:lang attribute not starting with “en” must also contain a fact using the same element and all other attributes with an xml:lang attribute that begins with “en”.

The valid values of an xml:lang attribute that begin with “en” denote variants of English, such as “en”, “en-US”, and “en-UK” and match the pattern en|en-[A-Z][A-Z].

Non-English content may appear but it must be translated into English.

For example, the English fact below can appear in an instance without the French fact, but the French fact cannot appear without the English fact:


```
<eg:q contextRef='x'>yes</eg:q>
<eg:q contextRef='x' xml:lang='fr'>oui</eg:q>
```



6.5.15 If the text content of a fact with base type us-gaap:textBlockItemType contains the “<” character followed by an NCName and whitespace, then after un-escaping the text, the content must contain only well-formed XML.

The “<” character may appear in the text content of an XML element as “<”, “<”, “<” or some other guise; when it appears, the content of the element will then be “un-escaped” for analysis. If “<” is followed by an NCName and whitespace, then the content is tested for XML well-formedness.

Although the name of every element in the US GAAP Taxonomies 1.0 with base type us-gaap:textBlockItemType ends with the string “TextBlock,” the reverse is not true; an element name has no significance in this rule.

Example XBRL	Text After "un-escaping"	Valid 
<eg:AcidityTextBlock> pH<1.0 </eg:AcidityTextBlock>	pH < 1.0	With out NCName, rule is N/A, so Yes.
<us-gaap:InventoryTextBlock contextRef="x"> Inventory
 </us-gaap:InventoryTextBlock>	Inventory 	No
<us-gaap:InventoryTextBlock contextRef="x"> 3. Inventory </us-gaap:InventoryTextBlock>	3. Inventory	Yes
<eg:BenchmarkTextBlock> The <i>S&P 500®</i> Index </eg:BenchmarkTextBlock>	The <i>S&P 500®</i> Index	Yes

Some software applications may render the resulting content of the element as if it was embedded in an HTML 3.2 document, and well-formed XML is a prerequisite for well-formed HTML. Registrants may also choose other variations of HTML such as XHTML. Considering

the status of the text as a kind of management assertion, well-formed XML is in the interest of the registrant because it decreases the likelihood of incorrect renderings.

If the ampersand character must appear in the well-formed XML, it must be doubly quoted as shown in the example above.

6.5.16 Facts of type “text block” whose content contains well-formed XML as described in 6.5.16, must not contain content prohibited by 5.2.4.3.

Rule 6.5.16 specifies the circumstances under which content containing escaped XML markup will be interpreted as actual markup. After “un-escaping” the content, it is tested again to see that it conforms to 5.2.4.3 which specifies that no active content may appear in XBRL documents.

There is no prohibition on escaped XML markup appearing in other XBRL elements in schemas (such as xbrl:definition) or linkbases (such as link:label), and the SEC Rendering does not un-escape that content.

6.5.17 The xbrli:xbrl element must not have any facts with the precision attribute.

This applies to the submission only; the word “precision” may be used in other ways by XBRL preparation software.

6.5.18 A fact is defined to have a footnote if it has an id attribute and a link:footnoteArc to a nonempty link:footnote in the same instance.

Some facts require footnotes. Such a fact must have an id attribute whose value appears in the same instance as the value of an xlink:href attribute on an xlink:loc element having a parent link:footnoteLink element with an xlink:role attribute equal to ‘http://www.xbrl.org/2003/role/link’, a sibling link:footnote element with an xml:lang attribute of ‘en-US’ and an xlink:role attribute of ‘http://www.xbrl.org/2003/role/footnote’, and a link:footnoteArc element with an xlink:arcrole attribute with the xlink:arcrole attribute equal to ‘http://www.xbrl.org/2003/arcrole/fact-footnote’ whose xlink:from and xlink:to attribute values match the xlink:label attribute of the aforementioned link:loc and link:footnote elements, respectively.

6.5.19 An instance covering a reporting period must contain a Required Context that is an xbrli:context having xbrli:startDate equal to 00:00:00 on the first day of the reporting period and xbrli:endDate equal to 24:00:00 on its last day.

This rule defines “Required Context”.

For example, this rule applies to a filing such as a Form 10-Q for the last calendar quarter of 2009, with xbrli:startDate equal to ‘2009-10-01’ and xbrli:endDate equal to ‘2009-12-31’.


6.5.20 For each required Document Information element, an instance must contain a fact with that element and a contextRef attribute referring to its Required Context.

The Required Document Information elements are:

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Required Document Element	Base Type	(Example)
dei:DocumentType	<p><u>EDGAR Form Types (Corporate Finance):</u></p> <p><u>10, 10-K, 10-Q, 20-F, 40-F, 6-K, 8-K, F-1, F-10, F-3, F-4, F-9, S-1, S-11, S-3, S-4,</u></p> <p><u>10/A, 10-K/A, 10-Q/A, 20-F/A, 40-F/A, 6-K/A, 8-K/A, F-1/A, F-10/A, F-3/A, F-4/A, F-9/A, S-1/A, S-11/A, S-3/A, S-4/A</u></p> <p><u>EDGAR Form Types (Investment Management):</u></p> <p><u>485BPOS, 497, N-CSR, N-CSR/S, N-Q,</u></p> <p><u>N-CSR/A, N-CSR/S/A, N-Q/A</u></p> <p>10-Q, 10-K, 20-F, 40-F, S-1, S-3, S-4, S-11, F-1, F-3, F-4, F-9, F-10, 485BPOS, N-CSR/S, 6-K, 8-K, 8-K15D5, 8-K12B, 8-K12G3, 10-KT, 10-QT, NT 10-K, NT 10-Q [/A][1-9][0-9]]</p>	8-K 10-Q/A1
dei:DocumentPeriodEndDate	CCYY-MM-DD	2009-09-30
dei:AmendmentFlag	xsd:boolean	true
dei:AmendmentDescription	xsd:normalizedString	Correct the company HQ address

CCYY-MM-DD is an ISO 8601 format date. ISO 8601 is the international standard for representing dates, times, durations and periods issued by the International Standards Organization.



Other elements in the “dei” namespace whose names start with “Document” are optional. 

6.5.21 An instance must contain one non-empty fact for each required Entity Information element, each with a contextRef attribute referring to a Required Context. **The value of an EntityPublicFloat fact in an instance will be 0 for an entity that has only public debt.**

The Required Entity Information elements are:

Required Element (namespace prefix dei)	Base Type	(Example)
CurrentFiscalYearEndDate	--MM-DD	--12-31
EntityCentralIndexKey	us-types:centralIndexKey	0005551212
EntityCurrentReportingStatus	us-types:yesNo	Yes
EntityFilerCategory	us-types:filerCategory	Large Accelerated Filer

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Required Element (namespace prefix dei)	Base Type	(Example)
EntityRegistrantName	xsd:normalizedString	General Example Company
EntityVoluntaryFilers	us-types:yesNo	No
EntityWellKnownSeasonedIssuer	us-types:yesNo	Yes
Unless dei:DocumentType matches 485[A B]POS[,/A[,1-9][0-9]]], then also:		
EntityCommonStockSharesOutstanding	xsd:decimal	123456789
EntityPublicFloat	xsd:decimal	987654321 
Required Element (namespace prefix dei):	Base Type	(Example)
EntityRegistrantName	xsd:normalizedString	General Example Company
EntityCentralIndexKey	us-types:centralIndexKey	0005551212
EntityCurrentReportingStatus	us-types:yesNo	Yes
EntityVoluntaryFilers	us-types:yesNo	No
Unless dei:documentType is EDGAR form type 485BPOS, 497, N-CSR, N-CSRS, N-Q, N-CSR/A, N-CSRS/A, or N-Q/A:		
CurrentFiscalYearEndDate	--MM-DD	--12-31
EntityFilerCategory	us-types:filerCategory	Large Accelerated Filer 
EntityWellKnownSeasonedIssuer	us-types:yesNo	Yes
EntityCommonStockSharesOutstanding	xsd:decimal	123456789
EntityPublicFloat	xsd:decimal	987654321


6.5.22 All other elements in the dei namespace are optional. 

6.5.23 The contents of the dei:EntityCentralIndexKey fact in the Required Context must equal the content of the xbrli:identifier element in that context. 


6.5.24 The official Registrant Name that corresponds to the CIK of the xbrli:identifier text content must be a case-insensitive prefix of the dei:EntityRegistrantName fact in the Required Context.

For example, the CIK 0005551212 has official registrant name ALPHA BETA CHI, which is a case-insensitive prefix of “Alpha Beta Chi Company”. 


6.5.25 Elements with a type attribute equal to or a restriction of ‘us-types:domainItemType’ must not appear as facts in an instance.

Elements of this type are for use only in the xbrldi:explicitMember element. 

6.5.26 A link:footnoteLink xlink:role attribute must not be empty.

Although valid XBRL, an empty xlink:role attribute has no benefit. 

6.5.27 A link:footnoteLink element must have no children other than link:loc, link:footnote, and link:footnoteArc.

Although valid XBRL 2.1, custom elements in the substitution groups of link:loc, link:footnote or link:footnoteArc have no value to users. 

6.5.28 The xlink:role attribute of a link:footnote element must be defined in the XBRL Specification 2.1.



6.5.29 The xlink:role attribute of a link:loc element must be empty, or defined in the XBRL Specification 2.1.



6.5.30 The xlink:arcrole attribute of a link:footnoteArc element must be defined in the XBRL Specification 2.1.




6.5.31 The link:footnoteArc element requires an order attribute.




6.5.32 A link:footnoteLink link:loc xlink:href attribute must start with the sharp sign “#”.

Occurrences of link:footnote in an instance can only refer to facts in that instance.

The target of a link:footnote locator xlink:href attribute may be an element with xsi:nil='true', so registrants should not assume that a “nil” fact is completely equivalent to a “missing” fact. 


6.5.33 Every nonempty link:footnote element must be linked to at least one fact.

A nonempty link:footnote element must have an xlink:label attribute equal to an xlink:to attribute of a sibling link:footnoteArc. 


Footnotes with text must not “dangle”. By contrast, a link:loc element that is not connected by a link:footnoteArc is legal syntax.

6.6 Semantics of Instances

This section describes the processing and the semantics of instances. An instance contains management assertions, and following the semantic rules in this section helps the registrant to communicate those assertions as they were intended.

6.6.1 In an instance reporting a fiscal year, non-numeric facts containing text about any portion of that or a prior year must have a contextRef attribute to an xbrli:context for the reporting period year. 

For example, in a fiscal year 2009 report a company describes litigation settled in fiscal 2007. Nevertheless, the disclosure text should be in a context for fiscal 2009. A reporting period begins at 00:00:00 of its first day and ends at 24:00:00 of its last day.

6.6.2 In an instance reporting a fiscal year-to-date, the non-numeric facts containing text about any portion of the year-to-date or prior year must have a contextRef attribute to an xbrli:context representing the year-to-date. 

For example, a company completes an acquisition in its second fiscal quarter. In its 3rd quarter fiscal report, the Acquisitions note contains text describing that same acquisition. The 3rd quarter text should be in the context for the first nine months (that is, the year-to-date).

6.6.3 Facts about a registrant must have an xbrli:context element in the default legal entity, except for facts that apply only to a reportable segment or a subsidiary with separate reporting obligations to the Commission.

A context is defined to be “in the default legal entity” if and only if it has no xbrldi:explicitMember with a dimension attribute equal to ‘dei:LegalEntityAxis’.

The entity that it refers to is a Consolidated Entity, which is also the entity in the xbrli:identifier element of the Required Context.

For example, ABC company is a consolidated entity if it has subsidiaries DEF and GHI that each have separate reporting obligations to the Commission. ABC is a consolidated entity from the point of view of an instance that contains data about both DEF and GHI.

For example, suppose fund family MNO has two series MNOX and MNOY. MNO is considered a ‘consolidated entity’. An instance containing the annual statements (or schedule of investments, or risk/return summaries) for both MNOX and MNOY must use the CIK of the fund family MNO as the xbrli:identifier. In that instance, MNO is the “default legal entity”.

6.6.4 If facts about a Consolidated Entity and one or more of its subsidiaries, each with separate reporting obligations to the Commission, appear in a single instance, it is a consolidating instance.

This is common when disclosures about the parent company and its separately reporting subsidiaries are included in a single, combined filing, such as Form 10-K. However, the separate financial statements of each entity must appear in separate instances.

For example, parent company ABC is a consolidated entity from the point of view of an instance that contains the reconciliation of ABC’s consolidated statements with its subsidiaries DEF and GHI.

For example, an instance containing the annual statements (or schedule of investments, or risk/return summaries) for two series MNOX and MNOY of fund family MNO is considered a “consolidating instance” for the “consolidated entity” MNO. Even if the report does not, strictly speaking, contain a “consolidation”, it will contain facts such as narratives that apply to all the series.

6.6.5 The contexts for facts about entities other than the Consolidated Entity must have xbrli:explicitMember with a dimension attribute equal to us-gaap:LegalEntityAxis and distinct values.

The dimension member must be declared in the company extension schema and linkbases as detailed in Sections 6.7 and 6.16 below.

The us-gaap:LegalEntityAxis axis is only needed for a consolidating instance that contains facts about multiple subsidiaries.

For example, a holding company (ABC) files a Form 10-K that contains:

1. The face financial statements of the holding company on a consolidated basis;
2. Selected financial data for each its separately reporting subsidiaries (DEF and GHI)

If facts about all entities ABC, DEF and GHI are included in a single instance document, at least three contexts are required, as shown below.

```
<xbrli:context id="FY09"><xbrli:entity>  
<xbrli:identifier scheme="http://www.sec.gov/CIK">9999999999</xbrli:identifier>  
</xbrli:entity>...</xbrli:context>
```

```
<xbrli:context id="FY09_DEF"><xbrli:entity>  
<xbrli:identifier scheme="http://www.sec.gov/CIK">9999999999</xbrli:identifier>  
<xbrli:segment>  
<xbrldi:explicitMember dimension="dei:LegalEntityAxis">abc:DEF</xbrldi:explicitMember>  
</xbrli:segment>  
</xbrli:entity>...</xbrli:context>
```

```
<xbrli:context id="FY09_GHI"><xbrli:entity>  
<xbrli:identifier scheme="http://www.sec.gov/CIK">9999999999</xbrli:identifier>  
<xbrli:segment>  
<xbrldi:explicitMember dimension="dei:LegalEntityAxis">abc:GHI</xbrldi:explicitMember>  
</xbrli:segment>  
</xbrli:entity>  
>...</xbrli:context>
```

In ~~this~~ the above example, assume namespace prefix “abc” is bound to the company’s extension schema namespace.

If facts about two investment fund series MNOX and MNOY are included in a single instance, then at least three contexts are required, as shown below. The MNO context is the context for facts such as dei:EntityCentralIndexKey or accounting policies text blocks. A Fund Series identifier must not appear as an xbrli:identifier; it must appear only as the element name of the domain member representing the series (“S777777777”, “S666666666”):

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```
<xbrli:context id="FY09_MNO"><xbrli:entity>
<xbrli:identifier scheme="http://www.sec.gov/CIK" >8888888888</xbrli:identifier>
</xbrli:entity>...</xbrli:context>
<xbrli:context id="FY09_MNOX"><xbrli:entity>
<xbrli:identifier scheme="http://www.sec.gov/CIK" >8888888888</xbrli:identifier>
<xbrli:segment>
<xbrldi:explicitMember dimension="dei:LegalEntityAxis" >mno:S777777777</xbrldi:explicitMember>
</xbrli:segment>
</xbrli:entity>...</xbrli:context>
<xbrli:context id="FY09_MNOY" ><xbrli:entity>
<xbrli:identifier scheme="http://www.sec.gov/CIK" >8888888888</xbrli:identifier>
<xbrli:segment>
<xbrldi:explicitMember dimension="dei:LegalEntityAxis" >mno:S666666666</xbrldi:explicitMember>
</xbrli:segment></xbrli:entity>...</xbrli:context>
```

In the above example, assume namespace prefix “mno” is bound to the fund family’s extension schema namespace.

6.6.6 Facts in a consolidating instance with a context that names an entity with subsidiaries, applies collectively to subsidiaries within that subset.

For example, ABC is a public holding company whose submission has an instance document containing the consolidated statements of ABC, selected financial data of each of its separately reporting subsidiaries DEF, GHI and JKL, a (non-numeric) Note to the Financial Statements applies only to subsidiaries GHI and JKL (but not to DEF), and in that note appears a material (numeric) figure “USD 30m” for (say) combined expenses of GHI and JKL. If the numeric fact is reported then a new domain member (such as “G_J”) could be used to denote the combination of those two subsidiaries, and be used in the xbrldi:explicitMember element. In this example the namespace prefix “abc” is bound to the company’s extension taxonomy namespace:

```
<xbrli:context id="FY09_GHIJKL"><xbrli:entity>
<xbrli:identifier scheme="http://www.sec.gov/CIK">999999</xbrli:identifier>
<xbrli:segment>
<xbrldi:explicitMember dimension="dei:LegalEntityAxis">abc:G_J</xbrldi:explicitMember>
</xbrli:segment>
</xbrli:entity>...</xbrli:context>
```

However, creating such “synthetic” entities should be avoided if the only facts that will be disclosed are non-numeric; in that case it is much better to simply duplicate the non-numeric facts. For example, consider a fund prospectus that contains a narrative fee disclosure that applies to share classes A, B and T, but a different narrative fee disclosure that applies to share class I. Tag the disclosure separately, once for each class. Do not create a new domain member named ABT to denote the combination of classes for the context of the narrative fee disclosure.

Section 6.16 below requires the members of each domain to form a tree, so that if GHI and JKL are combined in a context as G_J, then DEF and GHI cannot also be combined for a different context in any instance using the same company extension schema and linkbases. The situation will not arise at all at levels (i), (ii) or (iii) tagging, and will be extremely rare even at level (iv).

6.6.7 In a consolidating instance, facts that apply only to the parent company and not to any specific subsidiaries must have contexts whose xbrldi:explicitMember elements have a dimension attribute of dei:LegalEntityAxis and value us-gaap:ParentCompanyMember.

The registrant is free Rule 6.6.4 above gives the registrant freedom to define domain members to identify subsidiaries, but the registrant cannot choose the domain member to use for the parent company (it must be us-gaap:ParentCompanyMember) and cannot choose a domain member for the consolidated entity (it must have only the default value for dei:LegalEntityAxis).

6.6.8 In a consolidating instance, facts that apply only to eliminations between subsidiaries must have contexts whose xbrldi:explicitMember elements have a dimension attribute of dei:LegalEntityAxis and value us-gaap:ConsolidationEliminationsMember.

Rule 6.6.4 above gives the registrant freedom to define domain members to identify subsidiaries, but the registrant cannot choose the domain member to use for eliminations.

For example, a consolidation of ABC with its subsidiaries contains corporate headquarters expenses that must be expressed as facts about us-gaap:ParentCompanyMember, and eliminations between DEF and GHI that are expressed as (negative) figures that are facts about us-gaap:ConsolidationEliminationsMember.

6.6.9 Facts that apply to all classes of stock in a statement must have an xbrli:context element ~~without a dimension attribute equal to having only the default member of the dimension attribute~~ us-gaap:StatementClassOfStockAxis.

The default element of the us-gaap:StatementClassOfStockAxis is us-gaap:ClassOfStockDomain and refers to facts about an entire statement, independent of the class of stock.

6.6.10 An instance containing facts that are only specific to distinct stock classes in a statement must distinguish those facts using xbrli:context elements whose xbrldi:explicitMember elements have a dimension attribute of dei:StatementClassOfStockAxis.

Many “generic” stock class domain members appear in the us-gaap namespace (for example, us-gaap:CommonClassAMember), but filers may also create new domain members to refer to specific classes.

Investment company submissions cannot use the generic members. Each class in each series must be defined as a domain member with element name equal to the Fund Class identifier (for example, if MNOX has A, B and I classes, they might be domain members C55555555, C555555556, C555555557).

6.6.11 An instance containing multiple reports about the same entity for the same periods under different reporting assumptions must distinguish the facts in different reports using xbrli:context elements whose xbrldi:explicitMember elements have a dimension attribute of us-gaap:StatementScenarioAxis.

Although the default scenario domain member is normally used to the same effect as “actual”, when there is more than one entirely distinct report the Scenario axis is used to distinguish the reports.

6.6.12 An instance must contain a fact for each combination of line item and period that appears on the face of the financial statements of the corresponding official HTML/ASCII document.

For example, a small fragment of a balance sheet:

(in thousands)	2007	2006
Land	\$ 31,659	31,601

This example corresponds to these two facts for the combination of line item and period:

<us-gaap:Land unitRef="usd" decimals="-3" contextRef="FY07e">31659000</us-gaap:Land>

<us:gaap:Land unitRef="usd" decimals="-3" contextRef="FY06e">31601000</us-gaap:Land>

6.6.13 The facts representing a line item that appears on the face of the financial statements of the corresponding official HTML/ASCII document must use the same element in different periods.

For example:


(in thousands)	2007	2006
Land and buildings	\$ 31,659	31,601

The two facts must not use different elements:

<us-gaap:Land unitRef="usd" decimals="-3" contextRef="FY07e">31659000</us-gaap:Land>

<us-gaap:LandAndBuildings unitRef="usd" decimals="-3" contextRef="FY06e">31601000</us-gaap:LandAndBuildings>

Use only the more encompassing element us-gaap:LandAndBuildings.

A consequence of following this rule is that facts for the same registrant from submission to submission will usually, though not always, use the same elements. 

6.6.14 An instance must contain a fact for each amount disclosed parenthetically in line items that appears on the face of the financial statements of the corresponding official HTML/ASCII document.

Example:

(in thousands)	2007
Receivables (net of allowance for bad debts of \$200 in 2007)	\$ 700

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The instance contains two facts:

```
<us-gaap:AccountsReceivableNetCurrent unitRef="usd" decimals="-3" contextRef="FY07e">700000</us-gaap:AccountsReceivableNetCurrent>
```

```
<us-gaap:AllowanceForDoubtfulAccountsReceivableCurrent unitRef="usd" decimals="-3" contextRef="FY07e">200000</us-gaap:AllowanceForDoubtfulAccountsReceivableCurrent>
```

For example, note that even if Receivables had been \$1,000 at the end of 2006 with no allowance for doubtful accounts not material enough to be parenthetically disclosed, that would not make it a Gross Receivables figure, and the net value would nevertheless be reported as

```
<us-gaap:AccountsReceivableNetCurrent unitRef="usd" decimals="-3" contextRef="FY06e">1</us-gaap:AccountsReceivableNetCurrent>
```

6.6.15 The `xsi:nil="true"` attribute must be used only to convey a value that is different from both “zero” and different from not reporting the fact at all, or to identify a fact detailed only by a `link:footnote`.

For example, a small fragment of a balance sheet:



	2007	2006
Commitments and Contingencies	\$ -	-

This corresponds to these two facts:

```
<us-gaap:CommitmentsAndContingencies unitRef="usd" contextRef="FY07e" xsi:nil="true"/>
```

```
<us-gaap:CommitmentsAndContingencies unitRef="usd" contextRef="FY06e" xsi:nil="true"/>
```

6.6.16 An instance must contain facts containing each complete footnote and each required schedule (as set forth in Article 12 of Regulation S-X) of the corresponding official HTML/ASCII document, as a single block of text.

Each non-numeric fact **must reflect the same information in** the corresponding text in the official HTML/ASCII document. Formatting and layout is relevant for elements of a type attribute `us-types:textBlockItemType`, but not for any other types.

For example, the original text as displayed in a browser:

Dividends

Our Board of Directors declared the following dividends:

<u>Declaration Date</u>	<u>Per Share Dividend</u>
<i>(Fiscal year 2008)</i>	
September 17, 2008	\$ 0.09



The original HTML 3.2 format text:

```
<B><I>Dividends</I></B><P>Our Board of Directors declared the following dividends:</P><TABLE>
<TR><TH align=left valign=bottom>Declaration Date</TH><TH/><TH colspan=2 width=70>Per Share
Dividend</TH></TR>
<TR><TD align=left><I>Fiscal year 2008</I></TD></TR>
```

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```
<TR><TD align=left>September 17, 2008</TD><TD/><TD>$</TD><TD align=right>0.09</TD></TR>
</TABLE>
```

This text must appear in a text block. But if all the layout and formatting are removed and whitespace is normalized, the result is much harder to understand:

Dividends Our Board of Directors declared the following dividends: Declaration Date Per Share Dividend (Fiscal year 2008) September 17, 2008 \$ 0.09

Therefore the entire text must appear as text containing only well-formed XHTML, in which the tags are balanced and the attributes quoted:

```
<us-gaap:CashFlowSupplementalDisclosuresTextBlock contextRef="FY08Q1">
<B><I>Dividends</I></B><P>Our Board of Directors declared the following dividends:</P><TABLE>
<TR><TH align="left" valign="bottom">Declaration Date</TH><TH/><TH colspan="2" width="70">Per
Share Dividend</TH></TR>
<TR><TD align="left"><I>Fiscal year 2008</I></TD></TR>
<TR><TD align="left">September 17, 2008</TD><TD/><TD>$</TD><TD align="right">0.09</TD></TR>
</TABLE></us-gaap:CashFlowSupplementalDisclosuresTextBlock >
```

6.6.17 An instance must not contain facts that do not appear in the corresponding official HTML/ASCII document.

The information in interactive data format should not be more or less than the information in the official HTML/ASCII document of the related registration statement or report.

6.6.18 Page headers and footers appearing in an official HTML/ASCII document must not appear in any of the facts or link:footnote elements of an instance.

The term “footer” refers to a layout location on a printed page; it is not a “footnote”. The phrase “The accompanying notes are an integral part of these financial statements” is considered a page footer for purposes of this rule.

6.6.19 For each significant accounting policy within the accounting policies footnote of the corresponding official HTML/ASCII document, an instance must contain a “level (ii)” fact containing the policy as a block of text.

Footnotes (equivalently, “Notes to the Financial Statements”) are represented in instances at four levels of detail. Level (i) is always required (Rule 6.6.16 above), and levels (ii), (iii) and (iv) are required from registrants after a full year of filings at level (i).



6.6.20 An instance must contain each table within each footnote in the corresponding official HTML/ASCII document as a separate “level (iii)” fact block of text

6.6.21 In the example given in Rule 6.6.16 above, the table would be tagged separately:

```
<us-gaap:ScheduleOfDividendsPayableTextBlock contextRef="FY08Q1">
<TABLE>
<TR><TH align="left" valign="bottom">Declaration Date</TH><TH/><TH colspan="2" width="70">Per
```

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```
Share Dividend</TH></TR>
<TR><TD align="left"><I>Fiscal year 2008</I></TD></TR>
<TR><TD align="left">September 17, 2008</TD><TD><TD>$</TD><TD align="right">0.09</TD></TR>
</TABLE></us-gaap:ScheduleOfDividendsPayableTextBlock >
```

6.6.22 An instance must contain each monetary value, percentage, and number required to be disclosed by U.S. GAAP, IFRS (if applicable) and Commission regulations in each footnote in the corresponding official HTML/ASCII document, as a “level (iv)” fact.

An instance may also contain dates and narrative disclosures as level (iv) facts.

Level (iv) facts appear separately from the text blocks of levels (i) to (iii); the fact may have non-material changes to the formatting of dates and possibly other facts, for example:

<u>Declaration Date</u>	<u>Per Share Dividend</u>
<i>(Fiscal year 2008)</i>	
September 17, 2008	\$ 0.09

This table contains only two facts, in which “September 17, 2008” becomes “2008-09-17” and “0.09” becomes “.09”:

```
<us-gaap:DividendsPayableDeclarationDate contextRef="..."
>2008-09-17</us-gaap:DividendsPayableDeclarationDate>
<us-gaap:DividendsPayablePerShare contextRef="..." unitRef="usdPerShare" decimals="INF"
>.09</us-gaap:DividendsPayablePerShare >
```

For another example, the sentence “Accretion expense declined from 30 thousand to six thousand in 2009” contains two facts:”

```
<us gaap:AccretionExpense unitRef="usd" decimals="-3" contextRef="FY08" >30000</us
gaap:AccretionExpense>
<us gaap:AccretionExpense unitRef="usd" decimals="-3" contextRef="FY09" >6000</us
gaap:AccretionExpense>
```

6.6.23 An element used in numeric facts representing amounts must have an xbrli:periodType attribute that is the same as the amounts reported.

An element with an xbrli:periodType attribute of “instant” has values that are only measurable at a point in time; the value “duration” is used for all other elements, including textual information. Most elements in the XBRL US GAAP, RR and other taxonomies have the “duration” period type. Elements in the ICI taxonomy all have an “instant” period type.

Elements in the XBRL US GAAP Taxonomies 1.0 are never identified as being a beginning or ending period amount. The same element can represent both a beginning and ending balance, because the underlying financial concept is the same. The differentiating factor is the point in time, which is identified in the instance document and not the taxonomy. For example, in the Property, Plant and Equipment roll-forward (Figure 14), the “Property, Plant and Equipment, Net” element is used twice, with facts in an instance document indicating the date of the reported amount.

6.6.24 If an element used in numeric facts representing amounts in one or more periods has a definition, then the scope of that definition must include the amounts reported for that line item in the corresponding official HTML/ASCII document.

An element “has a definition” if there is text in the link:label element located as follows: label linkbases published at [http://xbrl.us/us-gaap/1.0/\[elts|non-gaap\]/*-doc-{date}.xml](http://xbrl.us/us-gaap/1.0/[elts|non-gaap]/*-doc-{date}.xml) contain link:label elements with an xml:lang="en-US" attribute and an xlink:role attribute equal to ‘<http://www.xbrl.org/2003/role/documentation>’. If a link:labelArc with an xlink:to attribute matching the xlink:label attribute of such a link:label element, and an xlink:from attribute that matches the xlink:label attribute of a link:loc whose xlink:href attribute is an element, then the text of link:label is the definition of that element.

The definition is an element’s most important attribute and must be consistent with the financial concept reported. An element should be interpreted by the substantive meaning provided in its definition. Definitions cannot be changed. As important as they are, all definitions have limitations, so preparers should not base their choice of an element simply on minor, immaterial differentials in definitions. Determining whether a definition is consistent with the financial concept requires judgment, and other attributes of the element must be considered.

6.6.25 An element must not be used in numeric facts representing amounts of a line item in different periods if it has a definition that explicitly excludes one or more of the amounts in the corresponding official HTML/ASCII document.

For example, the definition for element “Other Restructuring Costs” states that it “excludes costs associated with the retirement of a long-lived asset and severance costs associated with established compensation plans.”

6.6.26 When there is a choice among different elements that have definitions consistent with a set of facts in one or more periods, use the element with the narrowest definition.

For example, while in principle, eleven possible word combinations may be derived from “depreciation”, “amortization”, “impairment”, and “depletion”, all eleven might not be included as distinct elements in a standard taxonomy namespace. If the line item being reported consists only of depreciation, then use an element such as DepreciationAndAmortization; do not use any of the alternative elements whose definition also includes impairment or depletion.

6.6.27 If there is a choice among different elements whose type attribute is consistent with a set of facts in one or more periods, use the element with the most specific type attribute.

For example, a footnote contains the sentence “The assumed discount rate is 2%” or, equivalently, “The assumed discount rate is two percent”. There is a numeric element declared in a standard taxonomy for the value of assumed discount rates, and another element for “assumptions”. Use the numeric assumed discount rate.

Another example is if a fact is a dollar amount and there are some potential elements that are monetary and others that are strings or text blocks, the monetary elements must be used. Similarly, “per share” dollar amounts must be tagged with “per share” elements.




6.6.28 When there is a choice among different elements having distinct link:reference elements in a standard taxonomy, use the element with the most specific reference.

Reference linkbases containing link:reference elements do not have to be in the DTS of the instance as submitted but they should be used during the preparation of the instance.

For example, an element with a link:reference to a specific paragraph in a FAS is likely to be a better choice than an element that simply refers to the entire FAS. Determining whether references supporting the definition and are consistent with the financial fact requires judgment, and other attributes of the element must be considered.

6.6.29 When choosing the most appropriate element for facts in one or more periods, the element's xbrli:periodType attribute takes precedence over the type attribute, which takes precedence over the element's documentation string, which in turn takes precedence over the label string, which in turn takes precedence over link:reference elements.

The calculation, definition, and presentation linkbases published along with standard taxonomies schemas are extremely useful ways to communicate how elements are related to each other. Preparers use an industry-specific list (the linkbases that organize the common set of ) appropriate to their business as a starting point. However, these linkbases are to be used as templates by preparers to build their own linkbases to communicate their own intended relationships. Also, any element in a standard taxonomy schema may be used in an instance that has the schema in its DTS independently of which "industry" linkbases it might have appeared in. Therefore it is the elements standing by themselves with their definitions, references and attributes that are definitive.


The name attribute of an element is a mnemonic, not a definition; do not use the name attribute of an element as a definitive indicator of its meaning.

6.6.30 Invert the sign of a numeric fact whose element has an xbrli:balance value that is inconsistent with the reporting concept being reported.

The value of xbrli:balance (debit or credit) is assigned to monetary elements in a standard taxonomy namespace from the perspective of the income statement and balance sheet. This perspective may be inconsistent with the presentation of the element in the financial statements. For example, a financial concept in the cash flow statement may be represented by an element that was assigned an xbrli:balance based on the income statement. As a result, the xbrli:balance may be different from preparers' expectations. A different xbrli:balance value for an element must not influence the registrant in deciding whether the element is appropriate for the fact representing a financial concept, and registrants should not create a new element if an element in a standard taxonomy namespace is consistent with the financial concept reported in all respects except xbrli:balance.

Use an element even if its xbrli:balance is not the balance type expected.

6.6.31 The content of a numeric fact never has a scale factor.

Examples: 

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- The value “twenty thousand” may appear in a numeric fact as any legal decimal representation of 20,000, such as 20000, 20000.0, or 020000. It must not appear as “20”.
- The value “20%” may appear in a numeric fact as any legal decimal representation of .2, such as 0.2, 0.20, 000.2000.
- The value “20%” must not appear in a numeric fact as “20”, “20/100”, “20%” or any variation of the integer “20”

6.6.32 The value of the decimals attribute of a fact must correspond to the accuracy of the corresponding amount as reported in the official HTML/ASCII document.

The decimals attribute influences how numbers are interpreted in XBRL and any value for the decimals attribute other than the value INF implies rounding or truncation. Use the following table to select the correct value of the decimals attribute for a fact so that it corresponds to the value as presented (most often rounded) on the corresponding official HTML/ASCII document.

Accuracy of the amount as shown in official HTML/ASCII document	Value of decimals attribute
Exact monetary, percentage, basis point or any other amount	INF
Rounded to billions	-9
Rounded to millions	-6
Rounded to thousands	-3
Rounded to units	0
Rounded to cents	2
Rounded to a whole percentage	2
Rounded to basis points	4

Examples:

Fact	Value	Value of decimals attribute
A federal tax rate of (exactly) 46%	.46	INF
An management fee of (exactly) 10 basis points	.001	INF
A (rounded) profit margin of 9.3%	.093	3
A (rounded) change in NAV of 12 basis points	.0012	4
A (rounded) inventory “in thousands” of 100	100000	-3
A (rounded) inventory “in thousands” of 100.2	100200	-2

The decimals attribute is not a scale factor.

The decimals attribute is not a formatting code; it does not indicate that the digits in the instance must subsequently be presented to a user in any particular way.

6.6.33 Do not resolve calculation inconsistencies by inserting digits that do not appear in the official HTML/ASCII document.

For example, rounding can result in calculation inconsistencies. In this example, XBRL validation software will identify a calculation inconsistency:

Earnings per share, Basic	1.30
Income (Loss) from Discontinued Operations, Net of Tax, Per Basic Share	.01
Income (Loss) from Continuing Operations, Per Basic Share	1.28

The decimals attribute must be equal to "2" for all three amounts, because these digits as reported in the financial statement have been rounded. Adjusting the decimals attribute of "2" on the facts to "1" or "3" will not resolve the inconsistency. Adding hidden digits, such as changing .01 to .014 and 1.28 to 1.284, and setting the decimals attribute to "3" may resolve the calculation inconsistency, but the extra digits were not reported in the official HTML/ASCII document.

6.6.34 Do not define or use units that imply a scale factor on a currency.

To express amounts in US Dollars, use only xbrli:unit with one xbrli:measure element whose content is the QName iso4217:USD.

Do not define units such as “thousands of USD”, “millions of GBP”, or “pence”.

6.6.35 Each unit must appear with only one implicit scale factor per instance.

XBRL 2.1 syntax requires these units for facts of the following types:

element type attribute	typical id attribute	xbrli:numerator	xbrli:denominator
xbrli:monetaryItemType us-types:perUnitItemType	usd	iso4217:USD (currency code)	
xbrli:pureItemType us-types:percentItemType	ratio	xbrli:pure	
xbrli:sharesItemType	shares	xbrli:shares	
us-types:perShareItemType	usdPerShr	iso4217:USD (currency code)	xbrli:shares

The following numeric element types have no predefined restrictions on their units, but filers must use units and implicit scale factors consistently throughout submitted instances.

element type attribute	Abbreviation	Meaning
us-types:boelItemType	Boe	Barrel Oil Equivalent (Energy)
	MBoe	Thousand Barrels of Oil Equivalent
	MBoe	Million Barrels of Oil Equivalent
us-types:volumelItemType	cf	Cubic Feet of Natural Gas
	Mcf	Thousand Cubic Feet of Natural Gas
	MMcf	Million Cubic Feet of Natural Gas
	Fbbls	Barrels of Oil at 60 degrees F
	MBbls	Thousands of Barrels of Oil
	MMbbls	Millions of Barrels of Oil

For example, these facts have a unitRef attribute of different scales in a single instance:

```
<us-gaap:ProvedDevelopedReservesVolume ... unitRef="MMbbl">3880</...>  
<us-gaap:ProvedDevelopedReservesVolume ... unitRef="Mbbbl">2200000</...>  
<us-gaap:ProvedUndevelopedReservesVolume ... unitRef="Fbbbls">42000000</...>
```



Define and use other xbrli:unit elements (usually needed for performance metrics such as “stores” or “customers”) consistently within an instance and in subsequent submissions.

6.6.36 If a fact whose element type attribute equals ‘us-types:dateString’ or a restriction of it refers to a specific date, then it must be an ISO 8601 format date.

The type us-types:dateString is used for elements for which the fact values are usually a specific date, but may be accompanied by text that modifies or qualifies the date.

If the date is known and specific then it must appear in the form – CCYY-MM-DD. Otherwise, string values such as “After 2007” or “before March 31, 2009” are acceptable.

For example, “Tuesday, October 19, 2010” violates this rule; it must be 2010-10-19.

6.6.37 If a fact whose element type attribute is ‘us-types:durationString’ or a restriction of it refers to a specific length of time, then it must be an ISO 8601 format duration.

The type us-types:durationString is used for elements for which the fact values are most often a specific duration, but are sometimes accompanied by text that modifies or qualifies that duration.

If the duration is known and specific then it must appear in forms such as “1D” “6M” or “5Y”. Otherwise, a string value such as “From 6 months to 5 years” is valid.

For example, the text “One year and eight months” violates this rule; it must be “1Y8M”.

6.6.38 If a fact whose element type attribute is ‘us-types:periodString’ or a restriction of it refers to a specific calendar period, then it must be an ISO 8601 format period.

The type us-types:periodString is used for elements for which the fact values are usually have a known, specific beginning calendar date and a known, specific ending calendar date, but either date may be accompanied by text that modifies or qualifies the period.

A period such as “from six to nine months after January 1, 2009” is acceptable.

For example, “One year following January 1, 2009” must be written “2009-01-01P1Y”.

6.6.39 Text that is shown in the official HTML/ASCII document at the bottom of a page or at the bottom of a table preceded by a superscript must appear in the corresponding instance as the text of a link:footnote element.

The content of link:footnote should not contain the superscript symbol or number originally appearing in the official HTML/ASCII document.

Financial statement “footnotes” (Notes to the Financial Statements) do not appear in a link:footnote, only their superscripted texts appearing at the bottom of pages or tables.

6.6.40 Distinct texts that are shown in the official HTML/ASCII document at the bottom of a page or at the bottom of a table preceded by distinct superscripts must appear in the corresponding instance as the text of distinct link:footnote elements.

For example, the superscript symbol or number originally appearing in the official HTML/ASCII document is irrelevant. Neither this rule nor Rule 6.6.39 above requires that it appear in the instance.

6.7 Syntax of Company Extension Schemas

This section defines rules governing the syntax restrictions on attached schemas. A valid Interactive Data schema is a valid XBRL 2.1 schema, but not all valid XBRL 2.1 schemas are valid Interactive Data schemas.

6.7.1 The `xsd:schema` must not have an `xsd:include` element.

This rule does not apply to schemas in a standard taxonomy.

There is one namespace per `xsd:schema` element and therefore no “chameleon schemas”, and additional XBRL 2.1 syntax restrictions apply.

The `elementFormDefault` attribute is usually “qualified” and the `attributeFormDefault` attribute usually “unqualified”, but there are no formal restrictions on the values of these attributes and no formal restrictions on the `formDefault` attribute.

6.7.2 If an `xsd:import` element has a namespace attribute equal to a standard taxonomy schema, then its `schemaLocation` attribute must be the standard taxonomy assigned to that namespace.

6.7.3 The `xsd:schema targetNamespace` attribute must not equal the `targetNamespace` attribute of any standard taxonomy schema.

6.7.4 The `targetNamespace` attribute must match `http://{authority}/{versionDate}`

~~The {scheme} is ‘http’.~~

The company-specific schema has a unique `targetNamespace` attribute name for each schema. Namespaces are not to be confused with external references even though they may appear to have very similar formats. An external reference describes the location of a particular file with the intent of accessing the contents of that file. A namespace, on the other hand, is a name that identifies elements that belong to a particular markup vocabulary. However, since they function very differently, restrictions that are placed on external references do not apply to namespaces. Since a particular instance document is expected to reference multiple vocabularies, namespaces provide a convention by which each vocabulary is uniquely identified. This avoids problems of recognition and collision of similarly named elements from different vocabularies appearing in XBRL documents.

6.7.5 The `targetNamespace` attribute must be a valid URI with an {authority} that is either a domain name controlled by the publisher of the schema, a domain name



controlled by the registrant, or if neither exists, then a mnemonic name for the registrant such as its ticker symbol.

From time to time, regulatory, accounting or other authorities may publish schemas to support new reporting rules. Until such schemas are added to the standard taxonomy lists, registrants may provide a copy of such a schema in their submission. In such a case, the targetNamespace attribute will contain an {authority} different from the registrant.

The registrant must own or control the authority name; for example, “example.com” could only be used by Example Inc. itself.

The {authority} used in the targetNamespace attribute must match the {authority} in the URI of any role or arc role declarations.

6.7.6 The targetNamespace attribute must be a valid URI with a {versionDate} in ISO 8601 format that identifies the release date of the schema.

Examples:

- <http://abcinc.com/2008-03-31>, <https://www.definc.us/2008-12-31>

Counterexamples:

- <http://sec.gov/abc/2008-03-31>, <http://abcinc.com/2009>

The targetNamespace attribute of the schema is different than the scheme attribute in the xbrli:identifier element; the scheme attribute refers to the SEC and the targetNamespace attribute does not.

The calendar date of {versionDate} should never be later than the calendar date in the document name of the submission, although it could be the same or earlier if the contents of the schema file remain unchanged from a previous submission.

6.7.7 Element xsd:schema must bind a Recommended Namespace Prefix for the targetNamespace attribute that does not contain the underscore character.

A mnemonic such as the ticker symbol of the company in lowercase is suitable.

For example, <xsd:schema xmlns:abc='http://abcinc.com/2008-03-31' ...>


6.7.8 Element xsd:schema must not contain any occurrences of “embedded” linkbases.

Elements in the “link” namespace having a type attribute equal to ‘extended’, ‘arc’, ‘resource’ or ‘locator’ must not occur anywhere in an xsd:schema.

6.7.9 The roleURI attribute of a link:roleType element must begin with the same {scheme} and {authority} as the targetNamespace attribute.

For example, in an xsd:schema with a targetNamespace attribute equal to ‘http://abcinc.com/2009-02-29’, the string ‘http://abcinc.com/’ must start the roleURI attribute value of any link:roleType.

The roleURI attribute should be considered permanent, to be used in future submissions.

In a link:roleType declaration the roleURI attribute should end with “/role/” and a mnemonic name in LC3 format. 

For example,

```
<link:roleType @roleURI="http://abcinc.com/role/StatementOfIncome"> ...</link:roleType>
```

6.7.10 A DTS must not contain more than one link:roleType element with equal values of the roleURI attribute.

6.7.11 A link:roleType declaration with link:usedOn containing link:presentationArc, link:definitionArc or link:calculationArc must also have a link:usedOn for the other two.

This rule is relevant to three of the linkbase elements whose type attribute is fixed at ‘extended’ as shown in the table below.

type attribute	QName in link:usedOn	Declared by
extended	link:calculationLink	link:roleType
extended	link:definitionLink	link:roleType
extended	link:presentationLink	link:roleType

6.7.12 A link:roleType element must contain a link:definition child element whose content will communicate the title of the financial statement section, the level of facts in the instance that a presentation arc in the base set of that role would display, and sort alphanumerically into the order that statements and footnotes appear in the official HTML/ASCII document.

The link:roleType link:definition text must match the following pattern:

{SortCode} - {Title}

The meaning of the base set appears in {Title}.

{SortCode} is used only to sort base sets for display. The sort code is sorted alphanumerically, *not* numerically, so “10” would appear before “2”. Filers must choose a scheme for their sort code and declare separate role types so as to achieve the following:

1. Each Statement must appear in at least one base set, in the order the statement appeared in the official HTML/ASCII document.
2. If the presentation arcs of more than one base set contains the facts of a Statement (to achieve a layout effect, such as a set of rows, followed by a table with a dimension axis on the vertical, followed by another set of rows) then the {SortCode} of that base set must sort in the order that the rows of the Statement will be displayed.
3. A Statement that contains parenthetical disclosures on one or more rows must have a base set immediately following that of the Statement, where all facts in its parenthetical disclosures appear in presentation relationships.
4. All base sets containing the contents of Footnotes must appear after base sets containing the contents of Statements.

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5. A Text Block for each Footnote must appear in at least one presentation relationship in a base set.
6. Each base set for a “Footnote as a Text Block” presentation link must contain one presentation relationship whose target is a Text Block ~~for a Footnote~~.
7. Base sets with presentation relationships for a Footnote tagged at level (ii) must appear after all base sets tagged at level (i).
8. A base set with presentation relationships for a Footnote tagged at level (iii) must appear after all base sets tagged at level (ii).
9. A base set with presentation relationships for a Footnote tagged at level (iv) must appear after all base sets tagged at level (iii).

The {Title} is the text that follows “ - ” in the link:definition. The text should distinguish to a human reader what each separate relationship group contains. The table below shows an example in which the filer has simply used a two-digit sequence number.

The {Title} must not contain scale or units (such as “in millions of US dollars except per share data”) text.

Example link:definition Text	Type of Facts in Presentation Links			
	Each Footnote as a Text Block	Each Accounting Policy as a Text Block	Each Table in a Footnote as a Text Block	Individual Values or Narratives
01 - Statement of Income				Yes
02 - Balance Sheet				Yes
03 - Balance Sheet (Parenthetical)				Yes
04 - Cash Flows				Yes
05 - Changes in Equity				Yes
06 - Comprehensive Income				Yes
07 - Accounting Policies	Yes			
08 - Inventories	Yes			
09 - Earnings per Share	Yes			
10 - Unearned Revenue	Yes			
11 - Equity	Yes			
12 - Accounting Policies, by Policy		Yes		
13 - Inventories (Tables)			Yes	
14 - Unearned Revenue (Tables)			Yes	
15 - Equity, Share Repurchases (Table)			Yes	
16 - Equity, Dividends (Table)			Yes	
17 - Inventories (Detail)				Yes
18 - Unearned, by Component (Detail)				Yes

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19 - Unearned, by Segment (Detail)				Yes
20 - Equity, Share Repurchases (Detail)				Yes 
21 - Equity, Dividends (Detail)				Yes

Defining roles and is important, because the SEC Interactive Data Viewer displays *all* the facts in an instance if they appear in a presentation arc, and displays facts *only* when they appear in a presentation arc in a base set of the role.

6.7.13 The arcroleURI attribute of a link:arcroleType element must begin with the same {scheme} and {authority} parts as the targetNamespace attribute.

For example, in a schema with a targetNamespace attribute `http://abcinc.com/2009-02-29`, the string `http://abcinc.com/` must start the arcroleURI attribute of any link:arcroleType.

The arcroleURI attribute should be considered permanent, to be used in future submissions.

In a link:arcroleType declaration the arcroleURI attribute should end with `"/arcrole/"` followed by a mnemonic name in LC3 format.

For example,

```
<link:arcroleType @arcroleURI="http://abcinc.com/arcrole/SpecialRelationship"> ...</link:arcroleType>
```

6.7.14 A DTS must not contain more than one link:arcroleType element with equal values of the arcroleURI attribute. 

6.7.15 A link:arcroleType element must have a link:definition.

The link:arcroleType link:definition text should explain the purpose of the arc role.

The content of link:usedOn is the QName of an arc element; however, note that there are additional rules that restrict what may be used as the value of the xlink:arcrole attribute in instances, schemas and linkbases.

6.7.16 The name attribute of an `xsd:element` must not equal any `xsd:element` name attribute in a standard taxonomy.

6.7.17 The `id` attribute of an `xsd:element` must consist of the Recommended Namespace Prefix of the element namespace, followed by one underscore, followed by its name attribute.

6.7.18 The nillable attribute value of an `xsd:element` must equal 'true'.

6.7.19 The `xsd:element` substitutionGroup attribute must not be a member of a substitution group with head 'xbrli:tuple'.

6.7.20 An `xsd:element` must not have an `xbrldt:typedDomainRef` attribute.

6.7.21 If the abstract attribute of `xsd:element` is 'true', then the `xbrli:periodType` attribute must be 'duration'.

6.7.22 If the abstract attribute of `xsd:element` is 'true', then the type attribute must be 'xbrli:stringItemType'.

6.7.23 The `xsd:element` substitutionGroup attribute must equal 'xbrldt:dimensionItem' if and only if the name attribute ends with 'Axis'.

An element is defined to be an "Axis" if and only if its substitutionGroup attribute equals 'xbrldt:dimensionItem'.

6.7.24 The `xsd:element` name attribute must end with 'Table' if and only if substitutionGroup attribute equals 'xbrldt:hypercubeItem'.

An element is defined to be a "Table" if and only if its substitutionGroup attribute equals 'xbrldt:hypercubeItem'.

6.7.25 If the `xsd:element` substitutionGroup attribute is not equal to 'xbrldt:dimensionItem' or equal to 'xbrldt:hypercubeItem' then it must equal 'xbrli:item'.

6.7.26 If `xsd:element` name attribute ends with 'LineItems' then the abstract attribute must equal 'true'.

6.7.27 The `xsd:element` name attribute must end with 'Domain' or 'Member' if and only if the type attribute equals 'us-types:domainItemType'.

An element is a "Domain" if and only if its name attribute ends with 'Domain'.

An element is a "Member" if and only if its name attribute ends with 'Member'.

6.7.28 If `xsd:element` type attribute equals ‘`us-types:domainItemType`’ then the `xbrli:periodType` attribute must equals ‘`duration`’.



6.7.29 If `xsd:element` type attribute equals ‘`us-types:domainItemType`’ then the abstract attribute must equals ‘`false`’ or be absent.



6.8 Semantics of Company Extension Schemas

This section describes the processing and the semantics of schemas. A schema contains management assertions, and following the semantic rules in this section helps the filer to communicate those assertions as they were intended.

6.8.1 A schema that changes any `xsd:element` or type declarations or changes any arcs in its DTS from an earlier version of itself in such a way as to invalidate earlier instances must use only the {`versionDate`} portion of its `targetNamespace` attribute to identify the new version.

From submission to submission, a company extension schema for which earlier instances continue to validate must keep the same namespace. Instance validation is impacted by changes to element and type declarations as well as by calculation and definition arc changes. As long as new elements, types, and arcs are only added and not removed, and only labels change, the same `targetNamespace` attribute must be kept.

For example, a 2nd quarter Form 10-Q submission contains a schema with a `targetNamespace` attribute `http://abcinc.com/2009-12-31`. The schema for the 3rd quarter Form 10-Q changes one element from the `xbrli:balance` attribute of ‘`credit`’ to ‘`debit`’. Its `targetNamespace` attribute changes to `http://abcinc.com/2010-03-31`.

6.8.2 A schema must contain at least one `link:linkbaseRef` element for each of the linkbases that are required for the submission to be valid.

The table below collects some, though not all, of the conditions under which linkbases would be required as a consequence of other rules.



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Condition	Linkbases Required	Reason
The line item label in the published taxonomy is not the same as that in the official HTML/ASCII document	Label	To provide a label for the line item.
Instance contains financial statements	Presentation and Calculation	To ensure correct ordering and mathematical relationships of line items
Instance-Statement reports on more than one class of equity	Definition	To distinguish context elements that refer to facts about different classes
<u>Instance contains a Schedule of Investments</u>	<u>Definition, Label, Presentation</u>	<u>To organize individually named investments into categories.</u>
<u>Instance contains a fund prospectus</u>	<u>Definition, Label, Presentation</u>	<u>To define the fund class and series and their relationships to the Legal Entity and Share Class axes.</u>
Footnotes contain reportable segments tagged at level (iii) or above	Definition	To distinguish context elements that refer to facts about different reportable segments in distinct tables
Instance uses facts with elements defined in an attached schema	Label and Presentation	To ensure that the facts are rendered appropriately to users
Schema is a copy of a schema published for early adopters of new reporting rules	Reference	To ensure that users can identify the supporting standards for an element.

These conditions are such that in the majority of cases where the official HTML/ASCII document is a Form 10-K, Form 10-Q, Form NCSR, or other financial statements, the schema will contain link:linkbaseRef elements for calculation, definition, label and presentation linkbases, while the appearance of a link:linkbaseRef element for a reference linkbase is rare.

If the official HTML/ASCII document is a prospectus, then label, definition and presentation linkbases will be needed, but calculation linkbases are usually not necessary.

6.8.3 Do not define link:arcroleType (or link:roleType for a resource-type element) that means the same as arc roles or resource roles that are already defined in the XBRL 2.1 specification or in a standard taxonomy.

The table below shows declarations that are technically possible, although any use of the defined role or arc role would be subject to all other rule restrictions.



type attribute	QName in link:usedOn	Declared by
extended	link:labelLink	link:roleType
extended	link:referenceLink	link:roleType
resource	link:label	link:roleType
resource	link:footnote	link:roleType
resource	link:reference	link:roleType
arc	link:calculationArc	link:arcroleType
arc	link:definitionArc	link:arcroleType
arc	link:labelArc	link:arcroleType
arc	link:presentationArc	link:arcroleType
arc	link:referenceArc	link:arcroleType



6.8.4 Wherever possible, registrants should assign a standard and other labels for an element defined in a standard taxonomy schema in preference to declaring a new element in a company schema.

A standard label is a link:label element with an xlink:role attribute equal to ‘http://www.xbrl.org/2003/role/label’.

For example, the US GAAP Taxonomies 1.0 includes the financial statement element “gross profit.” It does not include “gross margin,” because this is defined the same as “gross profit”: both are used to mean “excess of revenues over the cost of revenues.” A registrant using the label “Gross margin” in its income statement should use the element corresponding to the financial statement element “gross profit,” and then change the label for this element on the standard list to “gross margin.”

Defining a new, company-specific element has many consequences, not only for all users of the instance but also for the registrant’s ability to reuse the schema and linkbases in subsequent reporting periods and reduce their future reporting effort. The scope of those consequences depends on the type of element, and must be done under specific circumstances discussed below with respect to each type of element.

6.8.5 The name attribute of an xsd:element should consist of capitalized words corresponding to the standard label, a convention called LC3.

LC3 means Label Camel Case Concatenation (LC3):

1. The name attribute corresponds to the English standard label for the element. A label should be a natural language expression that is meaningful to users of the schema.
2. If the name attribute is originally based on a label and in a subsequent version of the schema, the label changes, the name attribute must not be changed merely to maintain agreement.
3. The first character of a name attribute must not be underscore.
4. The first character of the a name attribute must be capitalized.

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5. The following characters are not allowed in a name attribute:

`() * + [] ? \ / ^ { } | @ # % ^ = ~ ` “ ‘ ; : , < > & $ £ €`

6. The name attribute may not exceed 200 characters.
7. Omit articles (the, a, an) but not other connectives and prepositions (and, or, but, for...).
8. Words in a label from which an element name is derived may be replaced by any of the standard abbreviations found in the `xsd:element` name attribute values in a standard taxonomy schema.
9. Do not use digits in the name attribute unless the element is being declared specifically because it must identify a regulation known by a number (“12b-1 Fees”, “FAS 132”).

6.8.6 Do not include company-specific or period-specific information in an `xsd:element` name attribute.

For example, “AcquisitionOfDEFCo” or “4thQuarterAdjustment”.

6.8.7 An `xsd:element` name attribute should be consistent with its standard label and follow a style similar style to the convention used in standard taxonomies.

Most `xsd:element` declarations in standard taxonomy schemas are assigned an English standard label from which the name attribute can be derived by capitalizing the first letter of each word in the label and removing from it any characters that cannot appear in any XML element name attribute. Follow this convention within the limitations of other rules on element names and labels.

For example, the table below shows some standard labels that appear in a company extension, and an appropriate element name.

Standard label in company linkbases	<code>xsd:element</code> name attribute
Trading Account Assets Pledged as Collateral	TradingAccountAssetsPledgedAsCollateral
Mortgage Servicing Rights	MortgageServicingRights
Mortgage-backed Securities Issued by Private Institutions [Member]	MortgageBackedSecuritiesIssuedByPrivateInstitutionsMember
Exhibits Financial Statement Schedules [Abstract]	ExhibitsFinancialStatementSchedulesAbstract

Although the text of the label is not interpreted by software, it is nevertheless presented to end users, so that spelling and terminology should be consistent to improve clarity.

6.8.8 Declare an `xsd:element` with an abstract attribute equal to ‘true’ if an appropriate abstract element does not exist, and use the presentation linkbase to have facts rendered sequentially.

An abstract element is required for the Notes to the Financial Statements role (060000) if the original HTML/ASCII document has more than one footnote to display sequentially.

For example,

```
<xsd:element name='NotesToFinancialStatementsAbstract'  
id='abc_NotesToFinancialStatementsAbstract' substitutionGroup='xbrli:item' xbrli:periodType='duration'  
nillable='true' abstract='true'/>
```

6.8.9 Declare an xsd:element with a type attribute equal to ‘xbrli:monetaryItemType’ if the standard taxonomy schema contains only monetary type elements that, in the judgment of the registrant, are too broadly defined for a given line item.

For example, an original HTML/ASCII document may contain a financial statement line item that encompasses a significant fraction of a nearby line item. For example, an original HTML/ASCII document contains these lines:

Accounts payable	7,324
Securities lending payable	1,274
Other liabilities, current	2,362

The us-gaap namespace does not have an element whose definition is sufficiently narrow enough to encompass “Securities Lending Payable” alone while leaving the other line items shown indistinguishable. Meeting the accounting disclosure requirements justifies defining an xsd:element with a name attribute SecuritiesLendingPayable.

For example, an original HTML/ASCII document may contain a financial statement line item that combines two elements defined in a standard taxonomy schema. For example, an original HTML/ASCII document contains these lines:

Goodwill	9,845
Prepaid pension and postretirement benefits	8,731
Other assets, noncurrent	872

The us-gaap namespace has separate elements PrepaidExpenseOtherNoncurrent and PrepaidPensionCosts, but the registrant judges the former to be too narrow and the latter to be too broad for the line item. Meeting the accounting disclosure requirements justifies defining the xsd:element with a name attribute PrepaidPensionAndPostretirementBenefits.

6.8.10 Do not declare different elements for different values of the same underlying line item.

For example, a line item that appears with different values (even in the same period) is still only a single xsd:element. For example, a cash flow statement may have a line item “Reclassification of proceeds from Operations to Investments” that appears in “Cash flow from Operations” as (10) and under “Cash flow from Investments” as 10; it is still the same fact and the same xsd:element. More generally, a line item such as “Net Income” is the same as the line item for “Net Loss”, since such an xsd:element may appear in facts with different values, positive, negative, or zero in different periods.

6.8.11 An xsd:element with a type attribute equal to ‘xbrli:monetaryItemType’ must have an xbrli:balance attribute if it appears on a statement of income or balance sheet.

An xsd:element “appears on a statement of income or balance sheet” if the xsd:element is the target of a link:presentationArc in a link:presentationLink with an xlink:role attribute with a link:description that begins with ‘01’ or ‘02’.

The xbrli:balance attribute values ‘credit’ and ‘debit’ serve to disambiguate the meaning of a positive (or negative) fact value in an instance. In combination with the xbrli:periodType attribute, a user can identify all monetary facts on the income statement and balance sheet as assets, liabilities, income or expenses no matter what their name attribute.

6.8.12 An xsd:element with a type attribute equal to ‘xbrli:monetaryItemType’ has an xbrli:periodType attribute equal to ‘instant’ if and only if it represents beginning and end of period balances, as distinct to balances defined over a period of time.

Otherwise, use an xbrli:periodType attribute equal to ‘duration’. Do not define separate elements to represent the beginning and ending balances.

Facts in the instance have a contextRef attribute that contain the calendar date for the value. Therefore, the same fact represents the ending balance of a prior period and beginning balance of the next period.

6.8.13 An xsd:element with a type attribute equal to ‘xbrli:monetaryItemType’ that represents an adjustment must have a xbrli:periodType attribute equal to ‘duration’.

By convention, a balance adjustment fact has a contextRef attribute that refers to the period prior to the end-of-period balance that it applies to.

6.8.14 A ratio of values that would have the same unitRef attribute must be declared as an xsd:element with a type attribute equal to us-types:percentItemType even though its value is not scaled by 100.

Only if both the numerator and denominator would have an xbrli:periodType attribute of ‘instant’ could this element’s xbrli:periodType attribute also be ‘instant’.

Although a concept such as “Change in Revenues” is conventionally rendered scaled by 100 and followed by the “%” symbol, a fact of this xsd:element in an instance will have a unitRef attribute of xbrli:pure and a value such as .20 or -.03. To reduce ambiguity in the meaning of such a concept, use a name attribute that expresses the true ratio, using the word ‘Over’.

For example, an element “Change in Revenues from the Period One Year Earlier, Over Revenues from the Period One Year Earlier” is awkwardly named, but explicit and applicable to both quarterly and annual reports. As explained below, the label linkbase can contain a more compact “terse” label and the presentation linkbase can indicate where the terse label should be used.

6.8.15 A ratio of values for which its facts would have different values for the unitRef attribute and a denominator other than xbrli:shares must be declared as an xsd:element with a type attribute equal to xbrli:pureItemType.

For example, an “Exchange Rate” concept is a “pure” number, being a ratio of two monetary values and the unitRef attribute of its underlying values usually having different currencies. Depending on whether the Exchange Rate is reported as a period average or point-in-time value, the xsd:element xbrli:periodType attribute may be ‘duration’ or ‘instant’.

6.8.16 If facts in an instance are dates, but no xsd:element in a standard taxonomy with a type attribute equal to ‘xbrli:dateItemType’ is appropriate, declare an xsd:element with a type attribute equal to ‘xbrli:dateItemType’.

The xbrli:periodType attribute must be ‘duration’.

For example, an original HTML/ASCII document shows a table of contracts with values and maturity dates. There is no appropriate element in any standard taxonomy schema for the date, to declare an element ‘ContractMaturityDate’.

6.8.17 If facts in an instance are a mixture of text, date, numbers or other values, and no xsd:element in a standard taxonomy with a type attribute equal to ‘xbrli:stringItemType’ is appropriate, then declare an xsd:element with a type attribute equal to ‘xbrli:stringItemType’.

The xbrli:periodType attribute must be ‘duration’.

For example, an original HTML/ASCII document shows a table of contracts with a short text description of the project and its terms. Declare an element ‘ProjectTermsText’.

6.8.18 If no standard taxonomy schema contains domain member elements specific enough to distinguish between facts needing distinct values of ‘xbrldi:explicitMember’, then declare an xsd:element with a type attribute equal to ‘us-types:domainItemType’.

The us-gaap, dei and other standard taxonomieschemas define domain items and members for every axis. The us-gaap:StatementScenarioAxis, for example, has a domain (default member) that leaves the scenario unspecified, and five specific scenario domain members sufficient for almost any reporting scenario that would appear in a submission. For other domains, registrants define elements with mnemonic name attribute values to organize facts into contexts.

Examples:

Domain Element	Examples of Registrant-defined Domain Elements
dei:EntityDomain (see also 6.6.5)	Separately reporting subsidiaries (DEF, GHI) Fund -EDGAR Series CIK -Identifier (S000099999, S000999999)
us-gaap:ClassOfStockDomain (see also 6.6.9)	Fund -ShareEDGAR Class Identifier CIK (C00099999, C000999999) Share Class Groups (ABC, ABCT)
us-gaap:ProductOrServiceNameDomain	Product Name (DrugAAA, DrugBBB, DrugCCC)
us-gaap:SegmentBusinessDomain	Customer Segments (Treasury, AssetManagement)
us-gaap:SegmentGeographicalDomain	Regions (NewEngland, CaribbeanBasin)

Just as The duality of Rule 6.5.25 above (a domain member element must not be used in a fact.) is that a line item should not be used as a domain member and a domain member should not be used as a line item line item element and vice versa.

Some tables have company-specific domains in which the members have no meaning other than to form a list. For example, in the XBRL US GAAP Taxonomy’s relationship group 710000, there are tables representing schedules of shares grouped by exercise price range. The element “Share-based Compensation, Shares Authorized under Stock Option Plans, Exercise Price Range, Lower Range [Domain]” is an example of such a domain. Each member of this domain represents a distinct, non-overlapping price range. The upper and lower values of each range are likely to change each period. Therefore, domain member elements such as “Range01”, “Range02”, and so forth are better to use because each range can have a different upper range and lower range value in each period and each is a per-share line item. The name of the domain is of no interest.

6.8.19 Do not declare an xsd:element with a type attribute equal to ‘us-types:domainItemType’ as an explicit “total” domain member.

Elements with a name attribute ending in Domain, as the default member of an Axis, already serve as a total.



6.8.20 For value and narrative facts, declare an xsd:element with a substitutionGroup attribute equal to ‘xbrldt:dimensionItem’ if a standard taxonomy schema contains no Axis element for a reporting axis appearing in the original HTML/ASCII document.

A narrative fact is a non-numeric fact with a base type derived from ‘xsd:string’.

If the axes of an existing table are insufficient to capture a complex disclosure, a preparer may need to add an axis element. For example, suppose there is a table for “Long-lived Assets Held-for-sale by Asset Type” that has an axis for the asset type. If a registrant needs to disaggregate an asset type (property, for example) according to its degree of distress, declare an xsd:element name attribute such as ‘DistressDegreeAxis’.

6.8.21 Declare an `xsd:element` with a `substitutionGroup` attribute equal to ‘`xbrldt:hypercubeItem`’ if a standard taxonomy schema contains no `Table` elements appropriate to the reporting axis needed.

Only create a new table to meet a reporting goal that cannot be met by modifying an existing table’s relationships.

6.8.22 If an `xsd:element` is declared with a `substitutionGroup` attribute equal to ‘`xbrldt:hypercubeItem`’ then an `xsd:element` with a `type` attribute equal to ‘`us-types:textBlockItemType`’ must also be declared, to be used for the fact that will contain the entire text of that table.

This is required by definition linkbase rules in Section 6.9 below.

6.8.23 Define an `xsd:element` with a `type` attribute equal to ‘`us-types:textBlockItemType`’ if the standard taxonomy schema contains only text block type elements that, in the judgment of the registrant, are too broadly defined for a footnote or table.

Creating a new non-numeric, non-abstract element should always be a last resort. A non-numeric element in a company extension has the same reusability drawbacks of a numeric element, without the benefit of relationships such as calculation arcs to indicate how it relates to other existing elements.

For example, a text block can be created to tag text that covers the subject matter of two distinct, existing text blocks. For example, if a company discusses the sale of shares in consolidated subsidiaries and the sale of shares in equity method investees in the same footnote, then neither `us-gAAP:EquityMethodInvestmentsTextBlock` nor `us-gAAP:StockholdersEquityNoteDisclosureTextBlock` would be appropriate to cover all of the disclosures in that footnote. Accordingly, the registrant should declare an `xsd:element` with a `name` attribute such as ‘`IssuanceOfStockByEquityMethodInvesteesTextBlock`’ for the footnote.

6.9 Syntax of all Linkbases

This section defines rules governing syntax of linkbases. A valid Interactive Data linkbase is a valid XBRL 2.1 linkbase, but not all valid XBRL 2.1 linkbases are valid Interactive Data linkbases.




6.9.1 A `link:linkbase` must be XML Linking Language (XLink) 1.0 valid.

Two syntax rules about elements with a `type` attribute equal to ‘`extended`’ (“`extended-type links`”) require emphasis:


1. The scope of the `xlink:label` attribute is only its enclosing `extended-type link`. The `xlink:label` attribute does not function like the XML `id` attribute, which must be unique in an entire document. Therefore, the same value of the `xlink:label` attribute may appear on any number of elements, so long as those elements appear in different `extended-type links`.
2. Two elements with a `type` attribute equal to ‘`arc`’ (“`arcs`”) in the same `extended-type link` must not have the same values for the `xlink:from` attribute and the `xlink:to` attribute, even if their `xlink:arcrole` attribute is different. However, this prohibition against duplicate arcs

is unrelated to any XBRL or EDGAR level syntax rule that forbids *equivalent arcs* (XBRL 2.1 section 3.5.3.9.7.4)

Reliance on these two rules of XLink syntax yields the meaning of the term ‘base set’ of arcs as defined in XBRL 2.1 and used elsewhere in this manual. 

6.9.2The `xsi:schemaLocation` attribute of `link:linkbase` must contain the ‘link’ namespace and its standard taxonomy. 



6.9.36.9.2 An effective arc exists between a target and source element when there is an element with an `xlink:type` attribute of ‘arc’ and a use attribute of “optional” that has a higher value of the priority attribute than any equivalent arc in its base set.

This is a definition of the term ‘effective arc’ for the scope of this manual. Equivalent arcs are defined by XBRL 2.1. 

6.9.46.9.3 A `link:linkbase` in a submission must have no ineffectual arcs.

Elements of the `xlink:type=‘arc’` attribute are ineffectual when there is an equivalent arc with the same or higher priority. An arc with use=“prohibited” always takes precedence over arcs with use=“optional” when their priorities are the same.

Examples:

- An arc with a use attribute equal to ‘prohibited’ with no equivalent arc is ineffectual. 
- An arc with a use attribute equal to ‘prohibited’ with the priority attribute less than the priority attribute of an effective arc is ineffectual. 

6.9.56.9.4 The `xlink:role` attribute of an element with a `type=‘extended’` attribute or a `type=‘resource’` attribute must be present and must not be empty. 

6.9.66.9.5 The `xlink:role` attribute of an element with an `xlink:type` attribute of ‘resource’ must be present and must be defined in XBRL 2.1 or a standard taxonomy.


Custom roles are acceptable on extended links but not on resources. 

6.9.76.9.6 The text preceding a sharp sign ‘#’ in an `xlink:href` attribute of `link:arcroleRef` must be a standard taxonomy.

No custom arc roles. 

6.9.86.9.7 All extended link elements in a single linkbase must have the same namespace and local name.

An element is an extended link if its type attribute is equal to ‘extended’.

A single linkbase cannot mix different kinds of link elements. 

6.9.96.9.8 Arcs that are defined as equivalent in XBRL 2.1 and having the same value for the use attribute are duplicate arcs.

This is a definition of “duplicate arc” for the scope of this manual.

6.9.106.9.9 The value of the priority attribute must be strictly less than 10.

Future standard taxonomy linkbases may need to prevent specific arcs from being prohibited.

6.10 Syntax of Label Linkbases

This section defines rules governing the syntax restrictions on label linkbases. A valid Interactive Data label linkbase is a valid XBRL 2.1 label linkbase, but not all valid XBRL 2.1 label linkbases are valid Interactive Data label linkbases.

6.10.1 An element used in a fact or xbrldi:explicitMember in an instance must have an English standard label in the DTS of that instance.

An element “has an English standard label” in a DTS if there is an effective arc with the defining xsd:element source, an xlink:arcrole attribute equal to ‘http://www.xbrl.org/2003/role/concept-label’ and target link:label with an xml:lang attribute equal to ‘en-US’ and an xlink:role attribute equal to ‘http://www.xbrl.org/2003/role/label’.

This rule is particularly relevant to elements declared in the company schema, because a document that could contain a link:label for a company-specific element would never appear in a standard taxonomy, and therefore has to be in a label linkbase in the same submission. It is not necessary for the DTS to have a standard label for all elements declared in the DTS.

6.10.2 An element used in a fact or xbrldi:explicitMember in an instance must have at most one label for any combination of the xlink:role attribute and the xml:lang attribute in the DTS of that instance.

An element “has a label” in a DTS if there is an effective arc with the defining xsd:element source, an xlink:arcrole attribute equal to ‘http://www.xbrl.org/2003/role/label’ and target link:label with an xml:lang attribute starting with ‘en’.

This rule is particularly relevant to elements declared in the company schema, because a document that could contain a link:label for a company-specific element would never appear in a standard taxonomy, and therefore has to be in a label linkbase in the same submission.

6.10.3 If an element used in an instance is assigned a label in the DTS whose xml:lang attribute does not start with ‘en’, then the DTS must also contain a link:label for the same element and all other attributes with an xml:lang attribute that starts with ‘en’.

Non-English labels may appear for elements in the schema, but they must be translated into English if they are used in an instance.

6.10.4 The DTS of an instance must have no distinct elements having the same English standard label.

Users will most often see the English standard label of a concept, and it decreases clarity if distinct elements have the same label. Note that there is no restriction on elements having duplicated labels for other values of an xlink:role attribute.

6.10.5 A label linkbase must not have a definition for an element defined in a standard taxonomy.

The rule prevents an extension linkbase from removing the documentation from a published element. This is important for comparability and to prevent contradictory definitions for elements.

6.10.6 The ASCII text of link:label must be a xsd:normalizedString of fewer than 200 characters with no “special” characters, unless an xlink:role attribute is ‘http://www.xbrl.org/2003/label/documentation’.

The special characters are ? | > < : / * " + ; = . & ! @ # %

Because ampersand cannot be used, XML numeric or entity references cannot be used.

6.10.7 The ASCII text of link:label with an xlink:role attribute equal to ‘http://www.xbrl.org/2003/label/documentation’ must not use ampersand.

Because the text is ASCII and ampersand cannot be used, XML numeric or entity references cannot be encoded in a link:label.

6.10.8 The text of link:label must not have leading or trailing XML whitespace.

Documentation text may contain the XML whitespace characters ASCII 9, 10, 13 and 32 anywhere except at its start or end.

6.11 Semantics of Label Linkbases

This section describes the processing and the semantics of filings. A label linkbase contains management assertions, and following the semantic rules in this section helps the filer to communicate those assertions as they were intended.



6.11.1 Assign a label of an element used in an instance the same text as the corresponding line item in the original HTML/ASCII document.

An element is defined to be “used in an instance” if the element is the element of any fact, or whose QName is a dimension attribute or content of xbrldi:explicitMember.

A label is “assigned to an element” by an effective arc with an xlink:arcrole attribute equal to ‘http://www.xbrl.org/2003/role/concept-label’ from the element declaration to the link:label.

Examples:



- The following line item appears in an income statement:

DRAFT

(in thousands)	2007	2006
Gross margin	\$ 15,212	10,195

- The appropriate element is us-gAAP:GrossProfit and it has the label “Gross Profit”. Both “gross profit” and “gross margin” mean “excess of revenues over the cost of revenues.” The registrant assigns the label “Gross margin,” and may choose to either exclude from the DTS the linkbase containing all standard labels, or to override the existing label using an equivalent link:labelArc with a use attribute equal to ‘prohibit’, and a link:labelArc with a use attribute equal to ‘optional’ and a value of the priority attribute greater than the existing link:labelArc priority attribute.

Usually, the standard label of the element will be displayed to the user. If the element appears in different places of the Original HTML/ASCII Document with different labels, then use the preferredLabel attribute on a link:presentationArc to distinguish different labels. For example, an element may appear as “Gross Profit” in a footnote but “Gross Profit (Loss)” on the face of the financials. This rule also requires the preferredLabel attribute on a link:presentationArc to be used when an instance is displayed using the presentation linkbase.

- The following line item appears in a balance sheet and the appropriate element is us-gAAP:ReceivablesNetCurrent.

(in thousands)	2007	2006
Receivables, less allowances of \$1,260 and \$1,150	\$ 31,659	31,601

The standard label of the element assigned in a standard taxonomy linkbase is “Receivables, Net, Current.” If the linkbase is included in the instance DTS, that label must be changed. The registrant should assign a label of “Receivables, less allowances of \$1,260 and \$1,150”.

6.11.2 Assign a label of a parenthetical element the same text as the corresponding text in the original HTML/ASCII document, ignoring minor differences such as capitalization and removing period-specific words.


For example, continuing the example from the previous rule, the treatment of the parenthetical will be approximately *as if* the original HTML/ASCII document had been arranged as follows:

(in thousands)	2007	2006
Receivables, Net	\$ 31,659	31,601
(Less allowances)	(1,260)	(1,150)

The registrant assigns element us-gAAP:AllowanceForDoubtfulAccountsReceivable a label “(Less allowances).” The appropriate xlink:role attribute for this label is ‘http://xbrl.us/us-gAAP/role/negatedLabel’ showing the value as negative.

6.11.3 If an numeric element is in presentation relationships in a relationship group with other numeric elements, and its units differ from the other elements and in the minority, then the suffix of its label must specify those units.

Add a suffix such as “(in shares)” or “(in dollars per share)” to a label even though this would otherwise result in an exception to Rules 6.11.1 or 6.11.2 because the text differs.

(in millions of dollars, except share amounts)	2009	2008 
Adjustments	12	-
Net Earnings	331	174
...		
Earnings per Share	.03	.02

The element `us-gAAP:EarningsPerShare` has a data type of `xbrli:perShareItemType`, which is different from (and in the minority of) the other `xbrli:monetaryItemType` elements in this example. Therefore, in this case, assign the element `us-gAAP:EarningsPerShare` the label “Earnings per Share (in dollars per share)”.


6.11.4 An `xsd:element` should be assigned a total label if the element will be presented with different labels depending on whether it is shown as a line item or as a summation of other line items.

An element is assigned a total start label if and only if it is assigned a label with an `xlink:role` attribute equal to ‘`http://www.xbrl.org/2003/label/totalLabel`’.

For example, a fact may be shown with the label “Marketable Securities” on a balance sheet, but in a note detailing its composition, the same fact may be shown as “Marketable Securities, Total”.

The SEC Interactive Data Viewer will display a fact having a total label with an additional horizontal line below it. Moreover, the only way that the filer can arrange for such a horizontal line to be displayed in the SEC Interactive Viewer is by assigning a total label to the element that represents the total. As Rule 6.11.1 above points out, the `preferredLabel` of the presentation arc must also be set to the total label.

6.11.5 An `xsd:element` with a type attribute equal to ‘`xbrli:monetaryItemType`’ that does not have an `xbrli:balance` attribute must have a definition that disambiguates its sign.

In most cases the registrant does not need to provide a definition label (that is, one with an `xlink:role` attribute equal to ‘`http://www.xbrl.org/2003/role/documentation`’). However, a special case arises when a monetary item could take on a positive or negative value in different periods,  and there is potential for confusion because it is not required to have an `xbrli:balanceType` attribute. The registrant must therefore either assign an appropriate `xbrli:balanceType` attribute or assign a label with an `xlink:role` attribute equal to ‘`http://www.xbrl.org/2003/role/documentation`’ containing text that makes the meaning of a positive (or negative) value explicit.

For example, a registrant defines an element called “Other Loss Adjustments, Net” with a type attribute equal to ‘`xbrli:monetaryItemType`’ but does not provide an `xbrli:balanceType` attribute.

The text of the documentation is “A positive adjustment value indicates a net increase in cumulative losses.”

6.11.6 Assign a “negating” label to an `xsd:element` with an `xbrli:balanceType` attribute that is inconsistent with the presentation in the official HTML/ASCII document.

A numeric fact value will occasionally have the reverse sign of the figure as presented in the official HTML/ASCII document. A `link:label` has four possible `xlink:role` attributes that will ensure the number will be displayed with a reversed sign, called “negating” labels.

For example, one of the most common cases for a negating label is the monetary element `us-gAAP:TreasuryStockValue`, which has `xbrli:balanceType` of ‘debit’. Its negating labels could be assigned as shown in this table:

xlink:role attribute	link:label
<code>http://www.xbrl.org/2003/role/label</code>	Treasury Stock, Value
<code>http://xbrl.us/us-gAAP/role/negated</code>	(Less) Treasury Stock, Value
<code>http://xbrl.us/us-gAAP/role/negatedPeriodEnd</code>	(Less) Treasury Stock, Value, Ending Balance
<code>http://xbrl.us/us-gAAP/role/negatedPeriodStart</code>	(Less) Treasury Stock, Value, Beginning Balance
<code>http://xbrl.us/us-gAAP/role/negatedTotal</code>	(Less) Treasury Stock, Value, Total

6.11.7 If an `xsd:element` with an `xbrli:periodType` attribute equal to ‘instant’ could be presented as either a beginning or end of period value in a roll forward, assign period start labels or period end labels.

An element is assigned a period start label if and only if it is assigned a label with an `xlink:role` attribute equal to ‘`http://www.xbrl.org/2003/label/periodStart`’.

An element is assigned a period end label if and only if it is assigned a label with an `xlink:role` attribute equal to ‘`http://www.xbrl.org/2003/label/periodEnd`’.

This rule often applies to cash balances as presented in a statement of cash flows and other balances shown in roll forwards.

xlink:role attribute	link:label
<code>http://www.xbrl.org/2003/role/label</code>	Cash and Cash Equivalents
<code>http://www.xbrl.org/2003/role/periodEnd</code>	Cash and Cash Equivalents, Beginning Balance
<code>http://www.xbrl.org/2003/role/periodStart</code>	Cash and Cash Equivalents, Ending Balance

6.11.8 Assign an `xsd:element` different terse or verbose labels if the same element will appear with different labels depending on the presentation arcs that have it as a target.

An element is assigned a terse label if and only if it is assigned a label with an `xlink:role` attribute equal to ‘`http://www.xbrl.org/2003/label/terse`’.

An element is assigned a verbose label if and only if it is assigned a label with an `xlink:role` attribute equal to ‘`http://www.xbrl.org/2003/label/verbose`’.

The terms ‘terse’ and ‘verbose’ are only suggestive.

For example, a fact whose element has the standard label ‘Earnings Per Share, Diluted’ in a standard taxonomy might appear in an income statement with the label “Diluted, per share” and in an Equity note with the label “Per share, diluted”; as long as the two labels have different values of the xlink:role attribute, either could be considered terse, verbose, or even as the standard label.

6.12 Syntax of Presentation Linkbases

This section defines rules governing the syntax restrictions on presentation linkbases. A valid Interactive Data presentation linkbase is a valid XBRL 2.1 presentation linkbase, but not all valid XBRL 2.1 presentation linkbases are valid Interactive Data presentation linkbases.

6.12.1 The link:presentationArc element requires an order attribute.

6.12.2 All effective presentation arcs in the same base set with the same source element must have distinct values of the order attribute.

This rule ensures an intentional ordering of facts when displayed.

6.12.3 An element used in an instance must participate in at least one effective presentation arc in the DTS of that instance.

An element “participates in” a presentation arc in a DTS if it is a source or target of a presentation arc in that DTS.

An element is “a source of a presentation arc” in a DTS if there is an effective arc with the defining xsd:element source and an xlink:arcrole attribute equal to ‘http://www.xbrl.org/2003/role/parent-child’ in a document of that DTS.

An element is “a target of a presentation arc” in a DTS if there is an effective arc with the defining xsd:element target and an xlink:arcrole attribute equal to ‘http://www.xbrl.org/2003/role/parent-child’ in a document of that DTS.

Every fact must be displayable in some way using presentation arcs. This rule is relevant to all elements but particularly so to elements declared in the company schema, because a linkbase that could contain a link:loc element for a company-specific element would never appear in a standard taxonomy, and therefore has to be in a linkbase in the same submission.

Elements used in an instance only as QNames in xbrldi:explicitMember must nevertheless have a presentation arc in the DTS of that instance.

It is not necessary for the DTS to have a presentation arc for all elements declared in the DTS.

6.12.4 If an element used in an instance is the target in the instance DTS of an effective presentation arc having a nonempty preferredLabel attribute, then the element must have an English label with a value of the xlink:role attribute equal to the preferredLabel attribute.

A presentation arc that would be used to render an instance cannot have an undeclared preferred label.

6.12.5 If element used in an instance is the target in the instance DTS of more than one effective presentation arc in a base set with the same source element, then the presentation arcs must have distinct values of the preferredLabel attribute.

This rule prevents the same fact from appearing twice in a set of line items, except when it is, for example, shown as both the beginning and ending value of a roll forward.

6.13 Semantics of Presentation Linkbases

This section describes the processing and the semantics of presentation linkbases. The contents of a presentation linkbase order and arrange the line items, and because order is sometimes significant, that implies management assertions. Following the semantic rules in this section helps the registrant to communicate those assertions as they were intended.


6.13.1 A presentation linkbase of a standard taxonomy should not be included in the DTS of an instance.

An exception to this general rule is when the presentation linkbase is required by a schema that defines elements or types of a standard taxonomy. Note that in such a case some of the arcs may have priority attribute values that do not permit overriding.

6.13.2 The element of every fact in an instance must participate in an effective presentation arc in a base set whose xlink:role attribute corresponds to the locations where the fact appears in the original HTML/ASCII document.

This rule requires that each link:presentationArc be assigned an xlink:role attribute value placing facts into the appropriate part of the financial statement at the appropriate level of detail.

6.13.3 Organize the effective presentation arcs in a base set using the ordering and indentation of the facts in the original HTML/ASCII document.

Order a set of line items to appear as they do in the original HTML/ASCII document by using an element as their heading that will be the source of presentation arcs that have the line items as their target. If that heading has no facts associated with it, that element will be an element with an abstract attribute equal to 'true'. In other words, to achieve effects such as ordering and nesting, use presentation arcs, and to insert headings, use abstract elements. A total element often appears at the end of the list under the heading. Normally, each base set in Rule 6.7.12 above will have a "root" element that is an abstract element, and that abstract element will be used by the SEC interactive data viewer to display a heading that precedes all the facts in the base set. 

6.13.4 All elements of facts corresponding to parentheticals in the original HTML/ASCII document must be the targets only of effective presentation arcs in one base set and all having the same source abstract element.

Filers must declare a link:roleType to contain the parentheticals in each statement, as shown in the example of Rule 6.7.12, and use an abstract element to serve as a heading for every parenthetical in that statement. Normally, this would be the same abstract element at the root of the base set representing the corresponding statement. In example 6.6.14, the element us-gaap:AccountsReceivable appears in the balance sheet statement, so this rule would be satisfied with a presentation arc from the element us-gaap:BalanceSheetAbstract to the target

us-gaap:AllowanceForDoubtfulAccountsReceivable in a base set separate from the main balance sheet statement itself.

6.14 Syntax of Calculation Linkbases

This section defines rules governing the syntax restrictions on calculation linkbases. A valid Interactive Data calculation linkbase is a valid XBRL 2.1 calculation linkbase, but not all valid XBRL 2.1 calculation linkbases are valid Interactive Data calculation linkbases.

6.14.1 Element link:calculationArc requires an order attribute.

6.14.2 Element link:calculationArc requires a weight attribute equal to 1 or -1.

6.14.3 The source and target of an effective calculation arc must have equal values of the xbrli:periodType attribute.

Facts of elements with different values of the xbrli:periodType attribute must have different values of the contextRef attribute and therefore the calculation arc between them has no meaning.

6.14.4 The arc role <http://www.xbrl.org/2003/role/summation-item> is treated as if it were declared with link:arcroleType cyclesAllowed attribute equal to ‘undirected’.


This rule prevents a fact from participating in a summation that includes itself.

6.14.5 If an instance contains nonempty facts for the source and target of an effective calculation arc, then the source and target must appear in effective presentation arcs in the same base set in the DTS of the instance.

When facts participate in a calculation together, they must be shown with presentation arcs in the same relationship group, although not necessarily adjacent to each other.

For example, the us-gaap:GrossMargin element has a calculation arc to us-gaap:Revenues in a group with the xlink:role attribute corresponding to the Statement of Income. If an instance has nonempty facts for gross margin and revenues, then the xlink:role attribute corresponding to the Statement of Income must contain one or more presentation arcs to show gross margin and revenues.


6.15 Semantics of Calculation Linkbases

This section describes the processing and the  semantics of calculation linkbases. The content of a calculation linkbase contains management assertions, and following the semantic rules in this section helps the filer to communicate those assertions as they were intended.








6.15.1 A calculation linkbase of a standard taxonomy should not be included in the DTS of an instance.


An exception to this general rule is when the linkbase is required by a schema [that defines elements or types](#) of a standard taxonomy. Note that in such a case some of the arcs may have priority attribute values that do not permit overriding.

6.15.2 If the original HTML/ASCII document shows two or more line items along with their net or total during or at the end of the Required Context period, and the instance contains corresponding numeric facts, then the DTS of the instance must have an effective calculation arc from the total element to each of the contributing line items.

A calculation arc is a link:calculationArc with an xlink:arcrole attribute equal to 'http://www.xbrl.org/2003/role/summation-item'. The Required Context is defined in Rule 6.5.19 above. 

Examples:

- A company's Cash flow from investments for the most recent quarter is shown as the sum of two lines: Payments for plant and equipment, plus Payments for marketable securities. Two calculation arcs are required. 
- An income statement shows the line items "Revenues", "Cost of Goods Sold" and "Gross margin" as the net of the two values during the current quarter. Two calculation arcs are required. In this case, the arc subtracting Cost of Goods Sold will have a weight attribute of -1. 
- A balance sheet shows assets as the sum of current and non-current assets, as of the date falling at the end of the period of the Required Context. Two arcs are required. 
- An income statement shows only earnings per share and diluted earnings per share, but no reconciling per-share amount. Calculation arcs are not required. 
- An income statement shows earnings per share before and after an adjustment for change in accounting principles, along with the adjusting amount. Two calculation arcs are required, from the net earnings per share, to its two contributing amounts. 
- A balance sheet shows Net Current Receivables with a parenthetical value for Allowances. Only two values are shown, so no calculation arc is required. In general, parentheticals do not, by themselves, require calculation arcs. 
- A footnote for ABC contains a table in which the Revenue of its separately reporting subsidiaries DEF, GHI and JKL are totaled. But, each of the four facts has a different contextRef attribute. Therefore, this does not require any calculation arcs. 

There is no separate, independent requirement that every company-specific element be included in calculations. It is, however, one of the consequences of this rule that a company-specific monetary or other numeric item is often defined in such a way that it must participate in calculation arcs anyway. 

6.15.3 Footnotes that contain alternative line items in the original HTML/ASCII document that separately sum to the same total amount must result in calculation arcs in distinct base sets.

Calculation inconsistencies are tested separately in each base set.



For example, a tax liability is shown in a tax footnote as the sum of current and deferred tax liabilities, and elsewhere in the same footnote as the sum of domestic and foreign tax liabilities. There are two base sets, each containing two calculation arcs.

6.15.4 A fact in an instance whose element is the source of an effective calculation arc in the instance DTS should not have the same calculation arc target in more than one base set.

An xsd:element should be the source of only one link:calculationArc for any one target, without regard for base set.

Note that this rule refers to the calculation arc, not the element; an element can occur in any number of face financial statements or footnotes. Legitimate exceptions to this rule occur when an element is shown in different parts of the financial statement as a sum of different, but overlapping, sets of other elements.

Examples:

-  The balance sheet contains amounts pre-tax income, tax, and post-tax income. There are two line items and their net; therefore two calculation arcs are required in the base set for the balance sheet. In the tax footnote there is another occurrence of pre-tax income, tax, and post-tax income. The tax footnote does not need two calculation arcs, because the same arcs already exist on the balance sheet.
-  A balance sheet shows Net Current Receivables with a parenthetical value for Allowances. Only two values are shown, so no calculation arc is required. A footnote also includes an analysis of (the same) Net Current Receivables including, among other details, amounts for Gross and Allowances. The footnote has those two line items and their net and therefore a need for two calculation arcs. Whether any of these facts also appear elsewhere is relevant only if it would result in duplicated arcs.

6.16 Syntax of Definition Linkbases

This section defines rules governing the syntax restrictions on definition linkbases. A valid Interactive Data definition linkbase is a valid XBRL 2.1 definition linkbase, but not all valid XBRL 2.1 definition linkbases are valid Interactive Data definition linkbases.

6.16.1 Element link:definitionArc requires an order attribute.

This ensures an intentional displayed order of definition arcs.

6.16.2 The DTS of an instance must contain at most one effective arc with an xlink:arcrole attribute equal to 'http://xbrl.org/int/dim/arcrole/dimension-default' for each Axis source element.

In an instance, an xbrdli:explicitMember in which there is an effective arc with the xlink:arcrole attribute 'http://xbrl.org/int/dim/arcrole/dimension-default' from the QName value of the dimension attribute to its QName content is invalid in the XBRL Dimensions 1.0 specification.

6.16.3 The target of an effective arc with an xlink:arcrole attribute equal to ‘http://xbrl.org/int/dim/arcrole/dimension-domain’ or ‘http://xbrl.org/int/dim/arcrole/dimension-default’ must be a Domain or Member.

In this rule both the dimension-domain and the dimension-default arc roles must have a source that is an Axis (xbrldt:dimensionItem); these two rules work together to ensure that each Axis has an meaningful set of domain members.

6.16.4 The xlink:arcrole attribute ‘http://xbrl.org/int/dim/arcrole/domain-member’ is treated as if it were declared with a cyclesAllowed attribute equal to ‘none’.

For example, company ABC defines, in us-gaap:SegmentGeographicalDomain, the regions abc:MidwestMember and abc:SoutheastMember, but stpr:KY (Kentucky) cannot be in both regions.

This rule also impacts line items, so that the balance at the start and end a roll forward cannot appear twice under a single axis. The same rendering effect is achieved by including only the ending balance in the domain-member arcs, so that the beginning balance will appear simply as the ending balance of the previous period.

Tables define the rows and columns (the axes) that cells (the facts) may have. The domain-member arc role defines relationships within each row or column, such as those between a parent entity and its reportable segments, among sets of classes of equity, and or among geographical regions. Tables become difficult to consistently populate with facts and ambiguous to display when elements can appear in more than one Domain (or Member). This rule ensures that any given element does not appear in more than one place along an Axis, and will not have any overlapping domain subsets or members. In general, almost every situation that at first appears to call for an Axis with tangled and overlapping subsets of Member elements actually turns out to be a case more clearly modeled using two distinct axes.

6.16.5 The DTS of an instance must contain in each base set, for each source element, at most one effective arc with an xlink:arcrole attribute equal to ‘http://xbrl.org/int/dim/arcrole/all’.

A fact can always appear in more than one Table (hypercube), but this rule prevents a fact from having contradictory meanings in different Tables.

6.16.6 An effective arc with an xlink:arcrole attribute equal to ‘http://xbrl.org/int/dim/arcrole/notAll’ must have an xbrldt:closed attribute equal to ‘false’.

A closed negative hypercube is better modeled with an open positive hypercube.

6.16.7 The target of an effective arc with an xlink:arcrole attribute equal to ‘http://xbrl.org/int/dim/arcrole/notAll’ should be the target of an arc with an xlink:arcrole attribute equal to ‘http://xbrl.org/int/dim/arcrole/all’ in the same base set.

An Axis cannot appear as an Axis of a negative hypercube (that is, axis excluded from a table) unless there is a table with that Axis. This rule establishes sufficient, though stronger than

necessary, criteria, to avoid such an anomaly. An instance DTS in which the arc role ‘http://xbrl.org/int/dim/arcrole/notAll’ does not appear will not be affected by this rule.

6.16.8 The target of an effective arc with an xlink:arcrole attribute equal to ‘http://xbrl.org/int/dim/arcrole/notAll’ must not be the target of an effective arc with an xlink:arcrole attribute equal to ‘http://xbrl.org/int/dim/arcrole/all’ in the same base set.

This rule ensures that a Table (hypercube) is not both positive and negative.

6.17 Semantics of Definition Linkbases

This section describes the semantics of definition linkbases. The content of a definition linkbase contains management assertions, and following the semantic rules in this section helps the filer to communicate those assertions as they were intended.

6.17.1 A definition linkbase of a standard taxonomy should not be included in the DTS of an instance.

An exception to this general rule is when the linkbase is required by a schema of a standard taxonomy. Note that in such a case some of the arcs may have priority attribute values that do not permit overriding.

6.18 Syntax of Reference Linkbases

This section defines rules governing the syntax restrictions on reference linkbases. A valid Interactive Data reference linkbase is a valid XBRL 2.1 reference linkbase, but not all valid XBRL 2.1 reference linkbases are valid Interactive Data reference linkbases.

6.18.1 ~~An element that has a company specific namespace must not have a reference linkbase of a standard taxonomy should not be included in the DTS of an instance.~~

The elements defined in a company extension schema must not have any authoritative references.

An xsd:element “has a reference” if the DTS of the instance contains an effective reference arc whose source is that xsd:element. A reference linkbase should only be attached to a submission when it is a copy of a linkbase published along with a schema for early adopters. In that situation the schema would have a targetNamespace attribute of some authority other than the registrant itself.
~~An exception to this general rule is when the linkbase is required by a schema of a standard taxonomy. Note that in such a case some of the arcs may have priority attribute values that do not permit overriding.~~

A company extension also cannot remove or change references in standard taxonomies (this is a technical consequence of the rule prohibiting URI fragments other than shorthand xpointers).

6.19 Semantics of Reference Linkbases

This section describes the processing and the semantics of reference linkbases.

6.19.1 ~~A reference linkbase of a standard taxonomy should not be included in the DTS of an instance fact whose element has a company specific namespace must not have a reference.~~

~~An exception to this general rule is when the linkbase is required by a schema that defines elements or types of a standard taxonomy. Note that in such a case some of the arcs may have priority attribute values that do not permit overriding. An xsd:element “has a reference” if the DTS of the instance contains an effective reference arc whose source is that xsd:element.~~

~~A reference linkbase should only be attached to a submission when it is a copy of a linkbase published along with a schema for early adopters. In that situation the schema would have a targetNamespace attribute of some authority other than the registrant itself.~~

6.20 EDGAR Module Processing with XBRL Taxonomy Extensions

EDGAR provides limited support for XBRL taxonomy extension documents as part of EDGAR Module processing. EDGAR Type 1 Modules (partial documents) are not allowed in XBRL format. Only EDGAR Type 2 Modules (complete documents) can be submitted in XBRL format.

EDGAR currently supports up to 10 EDGAR Module files per CIK. These 10 Modules may be used to store any combination of XBRL extension taxonomy files (schema and/or linkbase) and may be managed by the filer using the EDGAR Filing Website. These taxonomy extension files may be submitted before the official filing. Through the use of EDGAR Type 2 Module references to these XBRL documents, EDGAR can assemble these large documents into the filing without delaying the receipt of the entire filing.

As with any other kind of EDGAR Type 2 Module submission filed with EDGAR, filers may include an XBRL document, or XBRL documents, as attachments to an EDGAR Module submission, Template #5. A master submission may reference the XBRL EDGAR Module in a normal Type 2 fashion by using the Attached Documents page of the submission templates.

6.21 Segment Functionality Not Supported for XBRL Documents

At this time, EDGAR does not support EDGAR segment processing of XBRL documents as discussed in Section 5.3.

XBRL segments can be used as described in the XBRL Specification. However, segments as described in Section 5.3 of the EDGARLink Filer Manual are not supported. In EDGARLink, “segment” refers to parts of a filing that can be submitted ahead of time and later assembled in a submission. It is this functionality that is not supported for XBRL documents. In the XBRL Specification 2.1, “segment” also refers to an XBRL tag that is used to provide additional information in cases where the entity identifier is insufficient. This use of segment is supported.

6.22 Supported Versions of XBRL Standard Taxonomies

~~The following is a list of XBRL schemas for the core document files that are supported by EDGAR (e.g. instance, linkbase, XLink documents). The namespace that represents each document must be used in the form as shown. A recommended prefix that represents each namespace is provided. The location of the actual schema file is also identified.~~

DRAFT

Refer to the SEC's public website (<http://www.sec.gov/info/edgar/edgartaxonomies.htm>) for ~~an~~ up-to-date ~~the~~ listing of standard ~~taxonomies~~ taxonomy files that are supported by EDGAR (e.g., ~~US GAAP—Commercial and Industrial, US GAAP—Investment Management, US Financial Reporting—Primary Terms—Elements~~), their locations, required namespaces, recommended namespace prefixes, and where appropriate, the relevant EDGAR ~~xml types~~ and recommended namespace prefixes.

