



SEC FAST Act Cover Tagging Update

August 29, 2019

xBRL | US

Agenda	Speaker
SEC rule	Jay Knight, Partner – Bass, Berry & Sims PLC; Leader, Capital Markets Subgroup
CPE Questions	Michelle Savage, XBRL US
Tagging in Inline XBRL	Bryan Castrantas, Senior Manager, Richey May & Co. LLP
CPE Questions Upcoming events and programs from XBRL US	Michelle Savage, XBRL US

Fast Act Modernization and Simplification of Regulation S-K

Goal:

“.. amendments to modernize and simplify certain disclosure requirements in Regulation S-K .. in a manner that reduces the costs and burdens on registrants while continuing to provide all material information to investors .. also intended to improve the readability and navigability of disclosure documents and discourage repetition and disclosure of immaterial information...”

Fast Act Modernization and Simplification of Regulation S-K

- Proposal published for comment in 2017
- Final rules adopted March 20, 2019
- Key Changes
 - Greater Flexibility When Filing Under Exhibits Item 601 of Regulation S-K
 - Easier Confidential Treatment Request Process
 - Certain Legending, Undertakings and Risk Factor Updates
 - Data Tagging and Additional Hyperlinking Requirements

Cover Page Tagging

- Registrants will now be required to tag all of the information on the cover page on forms 10-K, 10-Q, 8-K, 20-F, and 40-F in Inline XBRL
- The timing for FAST Act cover page requirements are the same as the Inline filing requirements
 - LAF (US-GAAP) - Fiscal Periods ending after June 15, 2019
 - AF (US-GAAP) - Fiscal Periods ending after June 15, 2020
 - All Others - Fiscal Periods ending after June 15, 2021
- Filers will be required to comply beginning with their first Form 10-Q filed for a fiscal period ending on or after the compliance date.
 - For 20-F and 40-F filers, comply beginning with first required Inline filing

FAST Act – Changes to Forms

- Forms 10-K, 20-F, 40-F: added a field for trading symbol of each class of registered securities
- 10-Q, 8-K: added a field for the title of each class of registered securities and each exchange on which they are registered, and the trading symbol.

Securities registered or to be registered pursuant to Section 12(b) of the Act.

Title of each class	Trading Symbol(s)	Name of each exchange on which registered

- 10-K was also updated to remove the delinquent Section 16 check-the-box field

Common Questions

- What SEC office is responsible for answering my cover page questions?
- Does cover page tagging apply to all Forms 8-K?
- What is the status for companies that previously were not required to have their financials tagged with XBRL (in 10-Q and 10-K)? Do they either (1) continue to have complete exemption, (2) tag only the cover page with iXBRL, or (3) will start complete tagging with iXBRL, just like other companies?

Common Questions on Exhibits

- What are Exhibit 101 and Exhibit 104?
- Where are they used?
- What happens if an issuer already submitted an Inline XBRL filing that did not reference Exhibit 104?
- Must issuers reference Exhibit 104 in every Form 8-K?
- What should be listed on a Form 8-K when there are other exhibits attached?
 - List Exhibit 101s and Exhibit 104, noting that the cover page inline XBRL is included in Exhibit 101, or
 - Just list Exhibit 104 with the same explanatory sentence stating that XBRL is included in Exhibit 101 (just not include Exhibit 101s)



Exhibit 104

ITEM 6. EXHIBITS

Exhibits Regulation S-K Number	Description
31.1	Certification by Ritch N. Wood, Chief Executive Officer, pursuant to Rule 13a-14(a) of the Securities Exchange Act of 1934, as adopted pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.
31.2	Certification by Mark H. Lawrence, Chief Financial Officer, pursuant to Rule 13a-14(a) of the Securities Exchange Act of 1934, as adopted pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.
32.1	Certification by Ritch N. Wood, Chief Executive Officer, pursuant to Section 1350, Chapter 63 of Title 18, United States Code, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.
32.2	Certification by Mark H. Lawrence, Chief Financial Officer, pursuant to Section 1350, Chapter 63 of Title 18, United States Code, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.
101.INS	Inline XBRL Instance Document (the instance document does not appear in the Interactive Data File because its XBRL tags are embedded within the Inline XBRL document)
101.SCH	Inline XBRL Taxonomy Extension Schema Document
101.CAL	Inline XBRL Taxonomy Extension Calculation Linkbase Document
101.DEF	Inline XBRL Taxonomy Extension Definition Linkbase Document
101.LAB	Inline XBRL Taxonomy Extension Label Linkbase Document
101.PRE	Inline XBRL Taxonomy Extension Presentation Linkbase Document
104	Cover Page Interactive Data File (formatted as inline XBRL and contained in Exhibit 101)

Common Questions on Timing

- What does it mean to “early adopt” Inline XBRL compliance?
- If an issuer chooses to early adopt for their 10-Q or 10-K, do they also have to early adopt Inline XBRL for their cover page tagging?
- If an issuer early adopts Inline XBRL, can they then change their mind and stop submitting in Inline XBRL until they reach their compliance date?

CPE Questions

Tagging in Inline XBRL – 10-Q

- An example of tag locations on a 10-Q might look like this:

The diagram illustrates the tagging of a 10-Q form cover page. The form text is as follows:

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM 10-Q

(Mark One)

QUARTERLY REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934
For the quarterly period ended: DocumentPeriodEndDate

or

TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934
For the transition period from DocumentPeriodStartDate to DocumentPeriodEndDate

Commission File Number: EntityFileNumber

EntityRegistrantName
(Exact name of registrant as specified in its charter)

DocumentQuarterlyReport
Used for Form 10-Q.

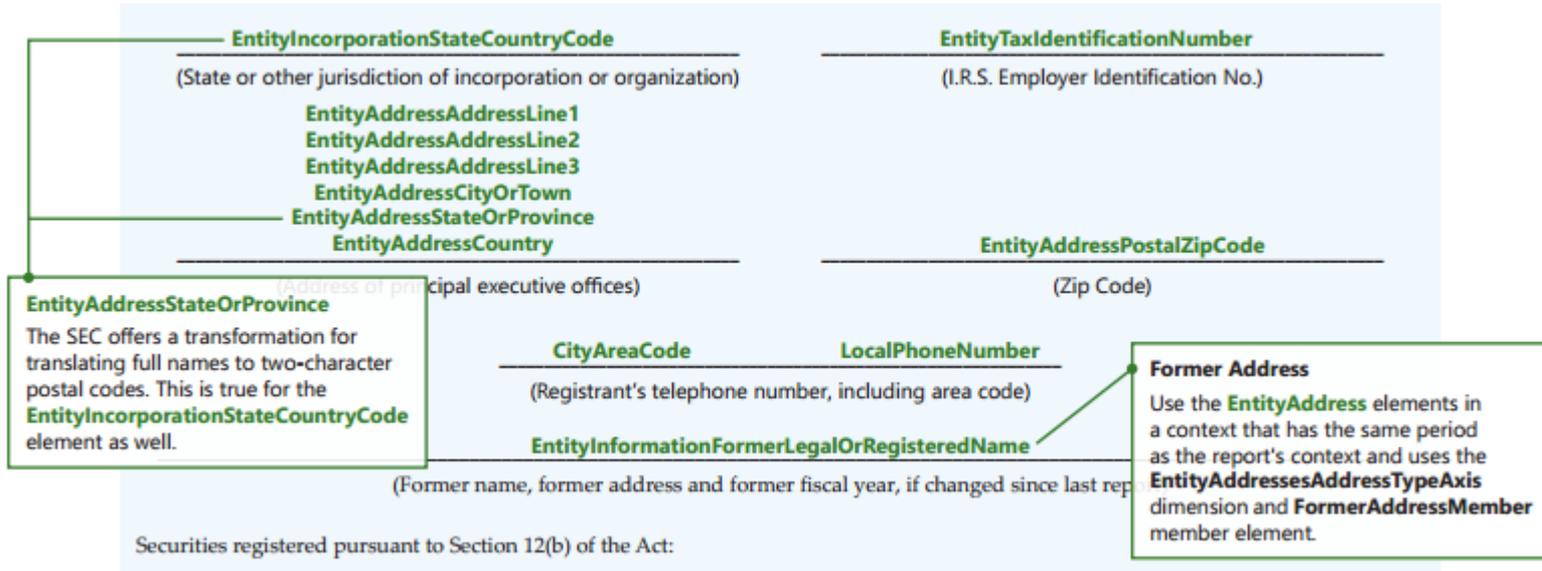
DocumentTransitionReport
Used for Form 10-QT.

DocumentType
For Form 10-Q/A, data tagged with the **AmendmentDescription** element should also be present and visible on the cover page.

EntityRegistrantName
The name of the registrant should be visible but can be a hidden fact (in the case of using a graphic for the registrant name).

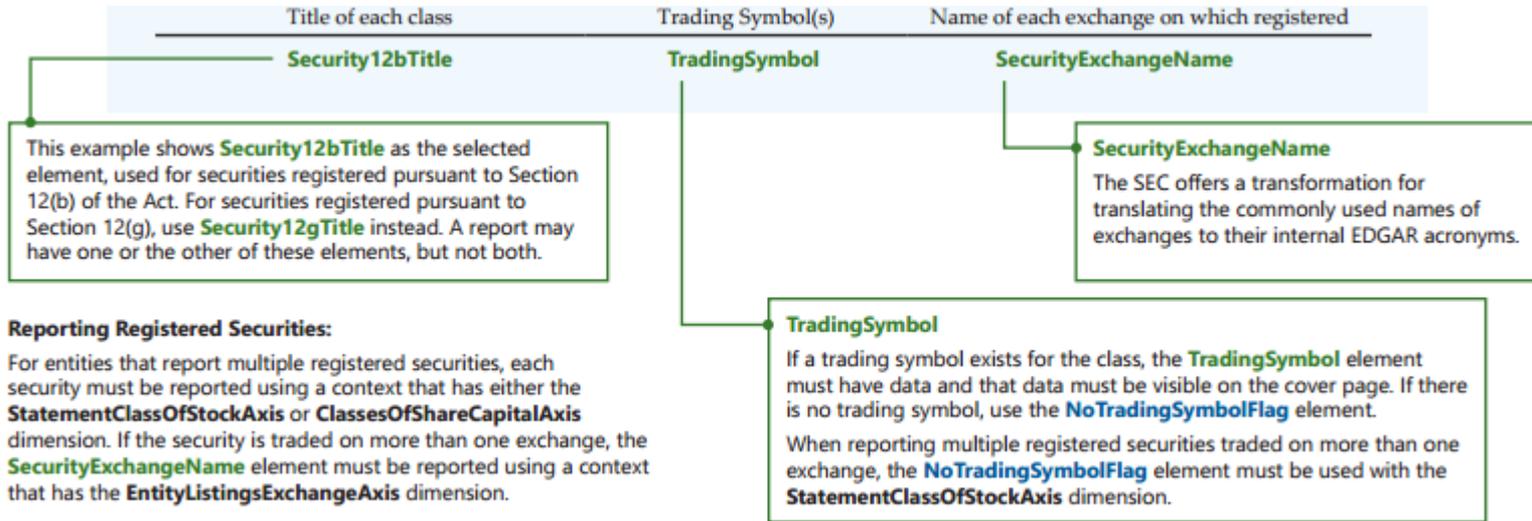
Tagging in Inline XBRL – 10-Q

- The address information section of a 10-Q might look like:



Tagging in Inline XBRL – 10-Q

- The securities portion of the 10-Q document might look like:



Tagging in Inline XBRL – 10-Q

- The second page of the 10-Q cover might look like this:

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days.

EntityCurrentReportingStatus Yes No

Indicate by check mark whether the registrant has submitted electronically every Interactive Data File required to be submitted pursuant to Rule 405 of Regulation S-T (§232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit such files).

EntityInteractiveDataCurrent Yes No

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, a smaller reporting company, or an emerging growth company. See the definitions of "large accelerated filer," "accelerated filer," "smaller reporting company," and "emerging growth company" in Rule 12b-2 of the Exchange Act.

EntityFilerCategory Large accelerated filer Accelerated filer Non-accelerated filer Smaller reporting company **EntitySmallBusiness** Emerging growth company **EntityEmergingGrowthCompany**

For smaller reporting companies, set the **EntityFilerCategory** element to the appropriate value, and set the **EntitySmallBusiness** element to "true". In the 2019 DEI taxonomy, "Smaller reporting company" is no longer a value for **EntityFilerCategory**.

Check mark if the registrant has elected not to use the extended transition period for financial accounting standards provided pursuant to Section 13(a) of the Exchange Act.

EntityExTransitionPeriod

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act).

EntityShellCompany Yes No

APPLICABLE ONLY TO ISSUERS INVOLVED IN BANKRUPTCY PROCEEDINGS DURING THE PRECEDING FIVE YEARS:

Indicate by check mark whether the registrant has filed all documents and reports required to be filed by Sections 12, 13 or 15(d) of the Securities Exchange Act of 1934 subsequent to the distribution of securities under a plan confirmed by a court.

EntityBankruptcyProceedingsReportingCurrent Yes No

APPLICABLE ONLY TO CORPORATE ISSUERS:

Indicate the number of shares outstanding of each of the issuer's classes of common stock, as of the latest practicable date.

EntityCommonStockSharesOutstanding



EFM Version 51 Changes

- Updates to EDGAR 19.2 added items 6.5.45 through 6.5.53 to the EDGAR Filer Manual version 51, which address the new requirements for cover pages.
- Many of these new elements do not exist in the 2018 DEI taxonomy, meaning that for a filing to comply with the EFM version 51 rules on cover page tagging, they must use the new DEI 2019 taxonomy that was recently released.

Summary of EFM Version 51 Changes

- New Transformations (EFM 5.2.5.12)
- Required “visible” elements (EFM 6.5.45)
- Registered Securities (EFM 6.5.46)
- Address Elements (EFM 6.5.48)
- Cover page elements (EFM 6.5.49)
- 20F Cover page elements (EFM 6.5.50)
- 20F and 40F addresses (EFM 6.5.51)
- 8-K Cover page elements (EFM 6.5.52)
- Former address elements (EFM 6.5.53)

EFM Version 51 Changes – Transformations

- EFM 5.2.5.12 defines the transformations that the EDGAR system accepts. EFM version 51 added the following transformations:
 - lxt-sec:boolballotbox – Transforms UNICODE checkbox values into Boolean true/false values.
 - lxt-sec:exchnamen – Transforms exchange names into expected values. Ex - BOX Exchange LLC to “BOX”.
 - lxt-sec:stateprovnameen – Transforms state and province codes to 2 letter codes. Ex- Kentucky to “KY”.
 - lxt-sec:countrynameen – Transforms country names to 2 letter codes. Ex- United Kingdom to “GB”.
 - lxt-edgarprovcountryen – Transforms country or province names to EDGAR codes. Ex. – United Kingdom to “X0”.

EFM Version 51 Changes – General Elements

- EFM 6.5.45 addresses which elements require visible facts in all cover pages.

Non-null fact in a required context	as required by	dei/cover
AmendmentDescription	6.5.20	dei
DocumentPeriodEndDate	6.5.20	cover
DocumentType	6.5.20	dei
AmendmentFlag	6.5.20	dei
DocumentFiscalPeriodFocus	6.5.20	dei
DocumentFiscalYearFocus	6.5.20	dei
EntityCurrentReportingStatus	6.5.21	cover
EntityFilerCategory	6.5.21	cover
EntityPublicFloat	6.5.21	cover
EntityRegistrantName	6.5.21	cover
EntityVoluntaryFilers	6.5.21	cover
EntityWellKnownSeasonedIssuer	6.5.21	cover
CurrentFiscalYearEndDate	6.5.21	dei
EntityCentralIndexKey	6.5.21	dei
EntityCommonStockSharesOutstanding	6.5.26	cover

EFM Version 51 Changes – Securities Elements

- EFM 6.5.46 covers Registered Securities on the cover page and how to tag them. Example values for these include:

Element	cover/dei	Type	Sample values (remarks)
Security12bTitle	cover	normalizedString	"Common Shares", "Class A Common Stock", "2.2% Exchangeable Subordinated Debentures due 2031", "American Depositary Shares, each representing one half of an Ordinary Share"
NoTradingSymbolFlag	dei	Fixed value "true"	"true"
TradingSymbol	cover	normalizedString	"XYZ", "XYZ.A";
SecurityExchangeName	cover	EDGAR exchange codes	"NYSE"
Security12gTitle	cover	normalizedString	"Preferred Shares", "Common shares"
SecurityReportingObligation	cover	Fixed value "15(d)"	(indicates whether security has 15(d) reporting obligation)



EFM Version 51 Changes – Multiple Securities

- Filers having multiple registered securities each on a different exchange will have cover page facts using these same elements. This requires the use of dimensions to differentiate values. For multiple securities, the dimensions `StatementClassOfStockAxis` or `ClassesOfShareCapitalAxis` should be used to differentiate values.
- The EFM makes it clear that there should be no `SecurityTitle` fact in a context without dimensions, if a dimension is used to differentiate between multiple classes of stock.

EFM Version 51 Changes – Multiple Exchanges

- For securities trading on multiple exchanges, disaggregate the context where the security title is provided by using dimension EntityListingsExchangeAxis.
- Standard members from the Exchange (exch) taxonomy should be used to identify the exchanges the security is traded on. For example, exch:NYSE should be used for the New York Stock Exchange. Avoid using custom definitions here if possible.

EFM Version 51 Changes – Address Elements

- Address information must also be tagged on the cover page. EFM 6.5.48 covers which elements are to be used to properly tag addresses.

Cover page fact element	dei/cover	Type	Example values
EntityAddressAddressLine1	cover	normalizedString	1 Lakeside Drive
EntityAddressAddressLine2	cover	normalizedString	Research Campus
EntityAddressAddressLine3	cover	normalizedString	Park Royal
EntityAddressCityOrTown	cover	normalizedString	Edmonton
EntityAddressStateOrProvince	cover	postalStateOrProvinceCode	AB
EntityAddressCountry	cover	ianaCountryCode	CA
EntityAddressPostalZipCode	cover	normalizedString	NW10 7HQ
CityAreaCode	cover	normalizedString	+44 (0)20
LocalPhoneNumber	cover	normalizedString	8978 6000

EFM Version 51 Changes – Cover Page Elements

- Some forms serve multiple purposes. There are check boxes on their cover page to distinguish them, and they may require specific date elements. EFM 6.5.49 covers these values.

Cover page fact element	dei/cover	Type	Example values
DocumentAnnualReport	cover	boolean	true
AnnualInformationForm	cover	boolean	true
AuditedAnnualFinancialStatements	cover	boolean	true
DocumentQuarterlyReport	cover	boolean	true
DocumentTransitionReport	cover	boolean	true
DocumentPeriodStartDate	cover	yyyy-mm-dd	2019-04-01
DocumentShellCompanyReport	cover	boolean	true
DocumentShellCompanyEventDate	cover	yyyy-mm-dd	2019-07-11
DocumentRegistrationStatement	cover	boolean	true
EntityBankruptcyProceedingsReportingCurrent	cover	boolean	true
DocumentsIncorporatedByReferenceText-Block	cover	text block	(see 6.5.16)



EFM Version 51 Changes – 20-F Cover Page Elements

- EFM 6.5.50 covers unique elements that only appear on the 20-F, both of which have only a small range of case sensitive values that are accepted.

Cover page fact element	dei/cover	Type	Valid case-sensitive values
DocumentAccountingStandard	cover	string	U.S. GAAP International Financial Reporting Standards Other
OtherReportingStandardItemNumber	cover	string	Item 17 Item 18

EFM Version 51 Changes – 20-F and 40-F Addresses

- Forms 20-F and 40-F require a contact person and address. These elements are similar to the address elements all forms require, and are covered by EFM 6.5.51.

Cover page fact element	dei/cover	Type	Example values
ContactPersonnelName	cover	normalizedString	Raymond Lomas
EntityAddressAddressLine1	cover	normalizedString	Iron Tower
EntityAddressAddressLine2	cover	normalizedString	120 Trunk Road
EntityAddressAddressLine3	cover	normalizedString	Clyde Campus
EntityAddressCityOrTown	cover	normalizedString	Blackpool
EntityAddressStateOrProvince	cover	normalizedString	QC
EntityAddressCountry	cover	normalizedString	CA
EntityAddressPostalZipCode	cover	normalizedString	J0J 0B8
CityAreaCode	cover	normalizedString	450
LocalPhoneNumber	cover	normalizedString	499-4999
ContactPersonnelFax	cover	normalizedString	(450) 499-5000
ContactPersonnelEmailAddress	cover	normalizedString	rl@example.com

EFM Version 51 Changes – 8-K Cover Page Elements

- EFM 6.5.52 covers specific elements that are required on the 8-K cover pages, dealing with check box values or former registered names.

Cover page fact element	dei/cover	Type	Sample values
WrittenCommunications	cover	boolean	false
SolicitingMaterial	cover	boolean	false
PreCommencementTenderOffer	cover	boolean	false
PreCommencementIssuerTenderOffer	cover	boolean	false
EntityInformationFormerLegalOrRegisteredName	cover	normalizedString	OLDCO INC.

EFM Version 51 Changes – Former Address Elements

- The last section of the EFM covering cover page information, 6.5.53, discusses how to handle former addresses.
- Any previous address should be tagged using the same elements as the first address, but with the **EntityAddressesAddressTypeAxis** defining the dimension, and **FormerAddressmember** being the dimension, to differentiate it from the current axis.

Comparison of filings:

Prior to FAST Act:

After FAST Act:

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**
Washington, D.C. 20549

FORM 10-Q

(Mark One)

QUARTERLY REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934
For the quarterly period ended March 31, 2019
OR

TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934
For the transition period from _____ to _____

Commission File Number 1-4300

APACHE CORPORATION
(exact name of registrant as specified in its charter)

Delaware 41-0747868
(State or other jurisdiction of incorporation or organization) (I.R.S. Employer Identification No.)
One Post Oak Central, 2000 Post Oak Boulevard, Suite 100, Houston, Texas 77056-4400
(Address of principal executive offices) (Zip Code)

Registrant's telephone number, including area code: (713) 296-6000
Securities registered pursuant to Section 12(b) of the Act:

Title of each class	Trading Symbol(s)	Name of each exchange on which registered
Common Stock, \$0.625 par value	<u>APA</u>	New York Stock Exchange, Chicago Stock Exchange and NASDAQ Global Select Market
7.75% Notes Due 2029		New York Stock Exchange

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes No

Indicate by check mark whether the registrant has submitted electronically every Interactive Data File required to be submitted pursuant to Rule 405 of Regulation S-T (§232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit such files). Yes No

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, a smaller reporting company, or an emerging growth company. See the definitions of "large accelerated filer," "accelerated filer," "smaller reporting company,"

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**
Washington, D.C. 20549

FORM 10-Q

(Mark One)

QUARTERLY REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934
For the quarterly period ended June 30, 2019
OR

TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934
For the transition period from _____ to _____

Commission File Number: 1-4300

APACHE CORPORATION
(Exact name of registrant as specified in its charter)

Delaware 41-0747868
(State or other jurisdiction of incorporation or organization) (I.R.S. Employer Identification No.)
One Post Oak Central, 2000 Post Oak Boulevard, Suite 100, Houston, Texas 77056-4400
(Address of principal executive offices) (Zip Code)

(713) 296-6000
(Registrant's telephone number, including area code)

Securities registered pursuant to Section 12(b) of the Act:

Title of each class	Trading Symbol(s)	Name of each exchange on which registered
<u>Common Stock, \$0.625 par value</u>	<u>APA</u>	<u>New York Stock Exchange</u>
<u>Common Stock, \$0.625 par value</u>	<u>APA</u>	<u>Chicago Stock Exchange</u>
<u>Common Stock, \$0.625 par value</u>	<u>APA</u>	<u>NASDAQ Global Select Market</u>
<u>7.75% Notes Due 2029</u>	<u>APA 29</u>	<u>New York Stock Exchange</u>

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes No

Indicate by check mark whether the registrant has submitted electronically every Interactive Data File required to be submitted pursuant to Rule 405 of Regulation S-T (§232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit such files). Yes No

iXBRL Tagging Example:

Legend	Standard Label	Element Name
E1	Entity Incorporation, State or Country Code	dei:EntityIncorporationStateCountryCode
E2	Entity Tax Identification Number	dei:EntityTaxIdentificationNumber
E3	Entity Address, Address Line One	dei:EntityAddressAddressLine1
E4	Entity Address, City or Town	dei:EntityAddressCityOrTown
E5	Entity Address, State or Province	dei:EntityAddressStateOrProvince
E6	Entity Address, Postal Zip Code	dei:EntityAddressPostalZipCode
E7	City Area Code	dei:CityAreaCode
E8	Local Phone Number	dei:LocalPhoneNumber

APACHE CORPORATION

(Exact name of registrant as specified in its charter)

E1 Delaware
E2 41-0747868
(State or other jurisdiction of incorporation or organization)
(I.R.S. Employer Identification No.)

E3 One Post Oak Central, 2000 Post Oak Boulevard, Suite 100, Houston, Texas 77056-4400
(Address of principal executive offices) (Zip Code)
E4
E5
E6

E7 (713) 296-6000 E8
(Registrant's telephone number, including area code)

iXBRL Tagging Example:

Legend	Standard Label	Element Name
Elements		
E1	Title of 12(b) Security	dei:Security12bTitle
E2	Trading Symbol	dei:TradingSymbol
E3	Security Exchange Name	dei:SecurityExchangeName
Axis		
A1	Class of Stock [Axis]	us-gaap:StatementClassOfStockAxis
A2	Entity Listings, Exchange [Axis]	dei:EntityListingsExchangeAxis
Members		
M1	Common Stock [Member]	us-gaap:CommonStockMember
ExM2	7.75% Notes Due 2029 [Member]	apa:A7.75NotesDue2029Member
M3	NEW YORK STOCK EXCHANGE, INC. [Member]	exch:XYNS
M4	CHICAGO STOCK EXCHANGE, INC [Member]	exch:XCHI
M5	NASDAQ/NGS (GLOBAL SELECT MARKET) [Member]	exch:XNGS

(Registrant's telephone number, including area code)

Securities registered pursuant to Section 12(b) of the Act:

	<u>Title of each class</u>	<u>Trading Symbol(s)</u>	<u>Name of each exchange on which registered</u>
E1, A1:M1, A2:M3	<u>Common Stock, \$0.625 par value</u>	E2, A1:M1, A2:M3 <u>APA</u>	E3, A1:M1, A2:M3 <u>New York Stock Exchange</u>
E1, A1:M1, A2:M4	<u>Common Stock, \$0.625 par value</u>	E2, A1:M1, A2:M4 <u>APA</u>	E3, A1:M1, A2:M4 <u>Chicago Stock Exchange</u>
E1, A1:M1, A2:M5	<u>Common Stock, \$0.625 par value</u>	E2, A1:M1, A2:M5 <u>APA</u>	E3, A1:M1, A2:M5 <u>NASDAQ Global Select Market</u>
E1, A1:ExM2, A2:M3	<u>7.75% Notes Due 2029</u>	E2, A1:ExM2, A2:M3 <u>APA/29</u>	E3, A1:ExM2, A2:M3 <u>New York Stock Exchange</u>

Upcoming events

Municipal Finance Data Forum, *Naperville, IL*

October 3, 2019, 9 AM to 3 PM

Featuring speakers from the Bond Buyer, the Illinois Office of the Controller (IOC), Northern Illinois University Center for Governmental Studies, Truth In Accounting, Will County.

Register: <https://xbrl.us/events/muniforum-20191003/>

XBRL US Investor Forum: Driving Actionable Analytics, *New York, NY*

November 4, 2018, 1 PM to 5:30 PM, followed by Networking Reception

Featuring keynote Chairman of the FASB Russell Golden, and speakers from the Securities and Exchange Commission, Global Blockchain Business Council, eBrevia (Artificial Intelligence), Morgan Stanley, CFA Institute.

Register: <https://xbrl.us/events/investor-forum-2019/>



Other programs from XBRL US

XBRL US Data Quality Rules – Filing Error Results

<https://xbrl.us/data-quality/filing-results/>

Ruleset: **Data Quality Committee (DQC)** Company: Search Clear

Login above to see proposed DQC rules. 1 - 20 - Recent Filings - DQC Errors Next

Company	Filed on	Taxonomy	Document	Inline	Error Count
BOTTOMLINE TECHNOLOGIES INC /DE/	9:07 8/29/19	US GAAP 2019	10-K	Yes	Pending
HONEYWELL INTERNATIONAL INC.	9:02 8/29/19	US GAAP 2019	8-K	Yes	0 Errors
MATERION CORPORATION	8:53 8/29/19	US GAAP 2018	8-K	Yes	0 Errors
LABORATORY CORP OF AMERICA HOLDINGS	8:52 8/29/19	US GAAP 2019	8-K	Yes	0 Errors
Blackstone Group Inc	8:25 8/29/19		8-K	Yes	Not Checked
TSR INC	8:02 8/29/19	US GAAP 2019	10-K		2 Errors

Size: Non-accelerated Filer Period End: 2019-05-31 CIK: 0000098338

This filing contains 2 errors. [Show Details](#) [Instance document on EDGAR](#)

ERROR DQC.US.0015.907 effective 2016-11-29

us-gaap:EffectiveIncomeTaxRateReconciliationAtFederalStatutoryIncomeTaxRate has a value of -0.21 which is less than zero. This element should not have a negative value. The preparer should consider if the value is input correctly for this assertion and, after considering the appropriateness of the input, if incorrect, input the amount as a positive (i.e., absolute) value and provide a negated label.

The properties of this us-gaap:EffectiveIncomeTaxRateReconciliationAtFederalStatutoryIncomeTaxRate fact are:
Period :2018-06-01 to 2019-05-31
Dimensions :
Unit : pure
Rule version: 9.0.3

Other programs from XBRL US

XBRL API

- Retrieve XBRL data
- US GAAP and IFRS

The XBRL API

A standard to retrieve XBRL data

The XBRL API (Application Program Interface) is a set of endpoints developed to help data users access timely, highly granular, structured XBRL data. This standardized API allows developers and data utilities, with limited XBRL knowledge, to learn a single interface to access data from any database that contains XBRL data, including the [XBRL US Database of Public Filings](#).

What is the XBRL US database? This database was created to demonstrate the kind of structured data that is available, and to give startup organizations an opportunity to test out using XBRL-formatted information.

Data below is a sample preview - [login to return details from the latest 10-K XBRL filings \(inline or instance\)](#) submitted to the SEC.



Report for company (CIK) plus filing detail & select reported facts

Accepted (ET)

10-K for Amerityre Corp (0000945828)

Fri, 9/14 9:32 AM

[Inline document on EDGAR](#)

Generated by IC(tm) - CompSci Interactive Converter - <http://www.compsciresources.com>

Cash And Cash Equivalents At Carrying Value as of July 1, 2018	\$	213,854
Retained Earnings Accumulated Deficit as of July 1, 2018	\$	-61,438,919
Cash And Cash Equivalents At Carrying Value as of July 1, 2018	\$	213,854
Liabilities And Stockholders Equity as of July 1, 2018	\$	1,787,446

10-K for INTUIT INC (0000896878)

Fri, 8/31 5:05 PM

[Inline document on EDGAR](#)

XBRL Document Created with Wdesk from Workiva

Data

The XBRL API

[Sample Queries](#)

[XBRL Data Community](#)

[Database of Public Filings](#)

[Demos & Tools](#)

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Join XBRL US

[Individual Options](#) - Basic, Power User & Sole Practitioner

[For Your Team](#) - Startup, Non-Profit, Academic & Corporate options

[Member Benefits Comparison Table](#)

XBRL API Resources

[XBRL API Discussion Forum](#)

[XBRL API Documentation \(PDF\)](#)

[Getting Started with Google API Access](#)