Disclaimer

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Submissions and Web Site Posting

- **Interactive Data File should be included as Exhibit 101 to the form containing the HTML/ASCII financial statements.**
  - Some companies are filing with Form 8-K instead of Form 10-Q/A within 30-day grace period

- **Submitting Exhibit 101 with a Form 8-K or 6-K is appropriate only in very limited circumstances.**
  - 8-K – <u>only</u> with revised audited annual f/s
  - 6-K – <u>only</u> with revised audited annual f/s and current interim financial stmts pursuant to 9-month updating requirement of Item 8.A.5 of 20-F

Submissions and Web Site Posting

- **The complete set of Interactive Data Files included as Exhibit 101 must be posted to the corporate web site, if such a web site is maintained.**
  - Some companies are including only some of the files rather than all of them

- **Interactive Data Files submitted under the new rules should be included as Exhibit 101.**
  - Some companies continue to include the Interactive Data Files as Exhibit 100. Exhibit 100 pertained only to the voluntary filer program

Rendering on SEC Viewer

- **The rendered financial statements on the viewer won't be identical to the HTML/ASCII financial statements in certain respects.**
  - Single underlining above totals/subtotals
  - Double underlining below totals
  - Multiple subheadings. For example, can present "Assets" but not "Current Assets" or "Noncurrent Assets"
  - Bold or italic fonts
  - Indenting lines
  - Line item labels for totals/subtotals appear even though they don't exist in the HTML/ASCII version

Tags and Labels

- **Labels for line items on the face of the financial statements should have same text as the corresponding line items presented in the HTML/ASCII financial statements, including line items with parenthetical information.**
  - Some companies are using different labels from the HTML/ASCII document
- **Amounts presented parenthetically on the face of the financial statements must be separately tagged.**
  - Some companies are not tagging parenthetical amounts

- Selection of standard text-block element for each financial statement footnote requires careful consideration of the content of the footnote in comparison to the definition provided for the text-block element. Use the element with the narrowest definition that captures all material information. Examples:
  - A Consolidation Policy Footnote includes information about Basis of Presentation: Use text-block element for "Organization, Consolidation and Presentation of Financial Statements Disclosure" rather than "Consolidation Policy"
  - A Long-Term Debt Footnote includes information about short-term credit agreements: Use text-block element for "Debt Disclosure" rather than "Long-Term Debt"

New Elements (Extensions)

- **New monetary elements created by filers for amounts appearing on the balance sheet or income statement must have a "debit" or "credit" balance attribute. Examples:**
  - **"Casualty, Environmental and Other Reserves, Noncurrent" element should have had a "credit" balance attribute**
  - **"Earnings from Continuing Operations before Income Taxes" element should have had a "credit" balance attribute**

- **Filers should include a definition for new monetary elements that do not have a debit or credit attribute. Definitions for other new elements are permitted but not required.**

New Elements (Extensions)

- **New elements created by filers should not include company-specific or period-specific information in their name. Example:**
  - **The name of a new element representing the carrying amount of an equity method investment appearing on the balance sheet – "Investment in Zebra Company"**

- **New elements should be created only when an "appropriate" standard element does not exist.**
  - **Class B Common Stock (on balance sheet)**
  - **Depreciation (on statement of cash flows)**

Year End	Float Measure Date	Initial Submission
Sept 2008	Mar 2008	June 2009 10-Q
Oct 2008	Apr 2008	July 2009 10-Q
Nov 2008	May 2008	Aug 2009 10-Q
Dec 2008	June 2008	June 2009 10-Q
Jan 2009	July 2008	July 2009 10-Q
Feb 2009	Aug 2008	Aug 2009 10-Q
Mar 2009	Sept 2008	June 2009 10-Q
Apr 2009	Oct 2008	July 2009 10-Q
May 2009	Nov 2008	Aug 2009 10-Q
June 2009	Dec 2008	Sept 2009 10-Q
July 2009	Jan 2009	Oct 2009 10-Q
Aug 2009	Feb 2009	Nov 2009 10-Q