
How do I create a hidden fact?

Last Modified on 09/06/2019 11:29 am EDT

Generally, hidden facts should be used sparingly in Inline XBRL documents. One of the goals of Inline XBRL is to show fact data in the context of the wider report, so using hidden facts to disclose your financial information is not desirable and also may not meet the requirements specified by the EDGAR Filer Manual and other SEC rules. Before you use hidden facts, you should make sure that there is no other option for disclosing the fact data.

Below are some reasons why you might need to use a hidden fact. This list is not exhaustive but is meant to serve as examples of situations where you may have no other option than to use a hidden fact.

- *Fact data disclosed in one location in the document has a different precision than the same fact data disclosed in a different location in the document.* In this case, you may have the same number disclosed for the same element and context in multiple locations in your document but rounded differently. For example, a number in the notes to financials is more precise than a number disclosed in the financial statements. If this describes your situation, first make sure that the number in each location is for the same element in the same context and verify that the numbers are correct. If the element and context for both are correct, the fact data must be the same in both locations. Mark one fact with the element and the context. Use the instructions below to create a hidden fact tied to the location of the other disclosure for the second location.
- *Fact data is visible in a format that can't be used with the element for that fact.* Every element has a specific data type, meaning only data that is formatted in a particular way is an acceptable value for that element. For example, the SEC provides a transformation `ixt-sec:exchnameen` that transforms commonly used names of exchanges to their internal EDGAR acronyms. This means when you tag the text "The New York Stock Exchange, Inc." in your document, it can be transformed to "NYSE". The visible text "The New York Stock Exchange, Inc." is not allowed for the `SecurityExchangeName` element, but using a transformation means the fact data will be set to the allowable value "NYSE". However, not all data can be transformed. If the visible data in your document does not have a valid transformation that will allow it to be used with the element, creating a hidden fact with the corresponding data may be the only option.
- The fact data for an element is not required to be visible per the EDGAR Filer Manual. There are some rare instances where fact data can be hidden as per the EDGAR Filer Manual. Some DEI elements, like the `AmendmentFlag` element, do not require data to be visible. If this is the case and there is no corresponding visible text for the fact, you may opt to use a hidden fact.

There are two options for creating hidden facts:

1. You can create a hidden fact that is tied to a specific location. This is ideal when you want to tag data that is being disclosed in the document but for reasons above (or for some other reason) cannot be directly tagged as a fact.
2. You can create a hidden fact that is not tied to a specific location.

To create a hidden fact:

1. Use the mouse or keyboard to select the data that corresponds to the fact data. If you want to insert a hidden fact that is not tied to corresponding visible data, you must still select an item in the document. A blank space will suffice.
2. Click **XDX Markup > Inline Fact**.
3. Set the *Element* for the fact.
4. Click **Advanced**.
5. Select the *Force Hidden* option to create a hidden fact that is tied to the selection or the *Force Hidden (don't show at all)* option to create a hidden fact that is not tied to the selection.
6. Enter the fact data into the field that becomes available.
7. Click **OK**.
8. Click **Next**.
9. Set the context for the fact.
10. Click **Next**.
11. Set footnote references, if applicable.
12. Click **Finish**.

For DEI facts with no dimensional information, you can also create hidden facts using the DEI tab on the Document Properties dialog. After running the XDX Setup Wizard:

1. Click **XDX Report > Taxonomy**.
2. Click the **DEI Facts** tab.
3. Set the *Element* to the desired element.
4. Set the *Value* to the fact value.
5. Click **Add**.
6. Repeat for each fact.
7. Click **OK**.