

# Share Repurchase (SHR) Taxonomy Guide

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September 18, 2023

## 1 GOAL

This document explains to a technical audience how to create conforming Interactive Data documents, with specifications as to the use of the eXtensible Business Reporting Language [\[XBRL\]](#) for the submission of disclosures required by Regulation S-K Item 703. Readers should be familiar with Interactive Data as described in the Electronic Data Gathering, Analysis, and Retrieval (EDGAR) Filer Manual [\[EFM\]](#).

The taxonomy covers all the relevant disclosures, although their corresponding XBRL data items depend both on the Form (10-K, 10-Q, 20-F, N-CSR and F-SR) and whether the disclosures must appear in the primary document of the corresponding EDGAR submission type, or in an exhibit to such a submission.

The taxonomy guide does not provide interpretative guidance for any rule.

### 1.1 Notations

Literal technical syntax appears in fixed width font.

XBRL concept and member names never contain hyphens (-); they appear only in tabular displays for long concept names to introduce line breaks that improves layout in the document.

### 1.2 Draft status

Technical details may change between this draft and the final version to be published upon its implementation in EDGAR. Element names, labels, or links may change to become more explicit or compact. References to forms and regulations may be revised to provide greater or less specificity. New data validations specific to SHR may be added to, or removed from, current EDGAR validations [\[EFM\]](#).

Please provide any comments on the SHR Taxonomy Guide via email to [StructuredData \(at\) sec.gov](mailto:StructuredData@sec.gov) and include “SHR Taxonomy Guide” in the “General Subject Matter” section.

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## 2 FORMS, EXHIBITS, AND INSTANCES

There are three parts of disclosure encompassed by the SHR taxonomy. These separate parts are organized as XBRL taxonomy *entry points*:

- main entry point: a narrative disclosure concerning repurchase policies. It appears in the four financial statement form types 10-K, 10-Q, 20-F, and N-CSR.

- 10b51 entry point: A narrative disclosure concerning repurchases as part of Rule 10b5-1 trading plans. It appears only in forms 10-K and 10-Q.
- exh entry point: a tabular disclosure of actual share repurchases that appears in a separately attached exhibit to forms 10-K and 10-Q for each quarter, in Form N-CSR biannually, or in a quarterly Form F-SR for Foreign Private Issuers.

Therefore, different form types use different combinations of entry points in different XBRL instances within the submission, as illustrated in the table below:

**Form: 10-K 10-Q N-CSR 20-F F-SR**

**Attachment:**

Primary <sup>†</sup> Instance	main 10b51	main 10b51	main exh	main	exh
Exhibit 26 Instance	exh	exh			

<sup>†</sup>The EDGAR primary instance is an Inline XBRL attachment having the same document type name as its EDGAR submission type. For example, a 10-K/A submission will have an Inline XBRL document of type “10-K/A” containing the primary instance.

Submission types for forms 10-K and 10-Q have at least *two* distinct instances. EDGAR validates and processes these separately. Only the primary instance may be composed of multiple Inline XBRL documents.

## 2.1 Physical Location and Organization

The taxonomy is rooted at URLs of the form

<https://xbrl.sec.gov/shr/{version}/>

The draft taxonomy is specifically at the base URL

<https://xbrl.sec.gov/shr/2023/>

There is a zip file containing all files located at

<https://xbrl.sec.gov/shr/2023/shr-2023.zip>

## 2.2 Versioning

Following the file naming of other standard taxonomies, a file from (for example) a “2<sup>nd</sup> Quarter 2032” taxonomy file containing reference links would be located at [https://xbrl.sec.gov/xyz/2032q2/xyz-2032q2\\_ref.xsd](https://xbrl.sec.gov/xyz/2032q2/xyz-2032q2_ref.xsd).

Following the target namespace conventions of other EDGAR standard taxonomies, the current namespace<sup>1</sup> of the core SHR schema is <http://xbrl.sec.gov/shr/2023> with standard prefix *shr*. This is analogous to the namespace of the Document and Entity Information schema, <http://xbrl.sec.gov/dei/2023> with prefix *dei*.

An SHR taxonomy version of any given year (irrespective of quarter) is compatible with any other EDGAR standard taxonomy version of the same year, and incompatible with other years’ versions.

## 2.3 Imports

EDGAR submissions are required, permitted, or disallowed from referencing various files comprising the SHR taxonomy, as summarized in the figure below.

All instances requiring a share repurchase disclosure must reference the appropriate entry point or points.

<sup>1</sup>A namespace URI (uniform resource identifier) is not a URL (uniform resource locator); it does not identify a web address.

Figure 1. Taxonomy files, by purpose

Taxonomy name and folder	May be referenced in submissions	Used only in validation and rendering	Entry Point (do not reference)
Share Repurchases (SHR) <a href="https://xbrl.sec.gov/shr/2023/">https://xbrl.sec.gov/shr/2023/</a>	shr-main-2023.xsd shr-10b51-2023.xsd shr-exh-2023.xsd		shr-entire-2023.xsd

Figure 2 below uses indentation and the ↘ character to illustrate the hierarchy of schema imports, and thus implicitly also shows the Discoverable Taxonomy Set (DTS) of each file.

Figure 2. Taxonomy files, import relationships

Name	Description
shr-main	Embedded presentation links for the narrative policy disclosure
↘ shr	Core schema with embedded definition, reference, and label links
↘ us-gaap	GRT (US GAAP Financial Reporting Taxonomy; includes SRT)
shr-10b51	Embedded presentation links for the 10b5-1 plan disclosure
↘ shr	Core schema with embedded definition, reference, and label links
↘ us-gaap	GRT
shr-exh	Embedded presentation links for the share repurchases exhibit
↘ shr	Core schema with embedded definition, reference, and label links
↘ us-gaap	GRT
shr-entire	Union of all presentation links (not usable in submissions)
↘ shr	Core schema with embedded definition, reference, and label links
↘ us-gaap	GRT

Figure 3 shows the namespace prefixes and the most recent namespaces in use as of the date of this document.

Figure 3. Namespace URI's and prefixes.

Prefix	Namespace URI
shr	<a href="http://xbrl.sec.gov/shr/2023">http://xbrl.sec.gov/shr/2023</a>
us-gaap	<a href="http://fasb.org/us-gaap/2023">http://fasb.org/us-gaap/2023</a>
srt	<a href="http://fasb.org/srt/2023">http://fasb.org/srt/2023</a>
dei	<a href="http://xbrl.sec.gov/dei/2023">http://xbrl.sec.gov/dei/2023</a>

### 3 TABLES, AXES, AND MEMBERS

All XBRL instances contain *facts* defined as a *value* characterized by a set of *dimensions*. The set of dimensions of a fact contain at most one of each *core dimension* (*entity*, *period*, and *concept* among them) and will have zero or more *taxonomy defined dimensions*. The taxonomy defined dimensions are used to define *hypercubes* [DIM]. In this document as in all SEC standard taxonomies a taxonomy-defined dimension is called an *Axis*. Members of an axis may be its *default* member, a *standard* member, or a *custom* member defined by the filer. In addition to indicators such as names and indentations within tables, concept types used in this document are color-coded as shown in Figure 4.

Figure 4. Font and Color-Coding Legend

Concept or value type	Color
Concept core dimension and concepts	Green
Other core dimensions and their members	Gray
Fact values	None
Taxonomy-defined dimension (Axis)	Orange
Standard members	Medium Blue
Abstract placeholder concepts not appearing in instances, such as hypercubes, line items, domain defaults, and non-usable domain members.	Light Blue

A hypercube of only a single taxonomy-defined dimension can be visualized as a table as it might be presented in a disclosure as illustrated in Figure 5 (in this example, there is no total across the three regions).

Figure 5. Example showing presentation of nine facts with a single taxonomy-defined dimension

entity: Example01 period: FY30 units: USD		Concepts Dimension		
		Product Revenue	Service Revenue	Total Revenue
Region Axis	Region A	23,000,000	12,000,000	35,000,000
	Region B	17,000,000	8,000,000	25,000,000
	Region C	9,000,000	6,000,000	15,000,000

Presentation of the data to a human reader does not change the meaning, and therefore does not change the characterization of each of the nine facts. Figure 6 shows the same facts, with the concept dimension presented as rows, and the class dimension as columns.

Figure 6. Example showing different presentation of the same nine facts

entity: Example01 period: FY30 units: USD		Region Axis		
		Region A	Region B	Region C
Concepts Dimension	Product Revenue	23,000,000	17,000,000	9,000,000
	Service Revenue	12,000,000	8,000,000	6,000,000
	Total Revenue	35,000,000	25,000,000	15,000,000

SHR is organized as a small number of hypercubes with zero, one, or two axes; as the previous two figures show, they are usually thought of – and referred to as – *Tables*. Some axes have a set of members fixed by the taxonomy, others are empty in the taxonomy and are populated only by custom members. All the tables are *closed*, meaning that filers cannot define facts that use additional axes beyond those in the table. Furthermore, filers are not permitted to add additional custom concepts or definition, calculation, or presentation relationships to any SHR role except where explicitly permitted (see section 4 below).

Each section will present an example of each kind of table, in increasing complexity.

### 3.1 Zero-axis Tables

Every EDGAR instance has a zero-axis table. Concepts such as the EDGAR Central Index Key (CIK) `dei:EntityCentralIndexKey`, or that only appear once on a filing cover page, such as its Form type `dei:DocumentType` or the Company “Conformed” name `dei:EntityRegistrantName`, are implicitly concepts in a zero-axis table [DEI]. A zero-axis table contains facts that are characterized only by core dimensions - concept, entity, period, and either unit (for numeric facts) or language (for non-numeric facts). EDGAR instance documents are constrained to have only a one member of the entity dimension represented in a single instance (EFM 6.5.24), and facts are assumed to have language `en-US` (US English) unless indicated otherwise. EDGAR *Required Contexts* (EFM 6.5.19), having no taxonomy-defined dimensions, define a zero-axis table for every EDGAR XBRL document.

### 3.1.1 Sample facts with zero axes

Facts in an instance may be visualized as one row per fact and one column per core dimension, so in the case of concepts in the zero-axis table, there are only a few columns, as illustrated in Figure 7.

Figure 7. Sample facts in a 10-K instance

concept	entity	period	value
dei:DocumentType	cik:0000012345	1/1/2030 – 12/31/2030	10-K
dei:EntityRegistrantName	cik:0000012345	1/1/2030 – 12/31/2030	Example01

Or, using XBRL-JSON syntax [OIM], as a list of fact objects:

```
[{ "concept" : "dei:DocumentType",
  "period": "2030-01-01/2030-12-31",
  "entity": "cik:0000012345",
  "value": "10-K" },
 { "concept" : "dei:EntityRegistrantName",
  "period": "2030-01-01/2030-12-31",
  "entity": "cik:0000012345",
  "value": "Example01" }]
```

Or, in the original XML-based XBRL instance syntax [XBRL]:

```
<context id="c1" >
  <entity>
    <identifier scheme="http://www.sec.gov/CIK">0000012345</identifier>
  </entity>
  <period>
    <startDate>2030-01-01</startDate>
    <endDate>2030-12-31</endDate>
  </period>
</context>
<dei:DocumentType contextRef="c1">10-K</dei:DocumentType>
<dei:EntityRegistrantName contextRef id="c1">Example01</dei:EntityRegistrantName>
```

Or, in Inline XBRL [iXBRL] using the same syntax for <context> c1:

```
<ix:nonNumeric name="dei:DocumentType" contextRef="c1">10-K</ix:nonNumeric>
<ix:nonNumeric name="dei:EntityRegistrantName" contextRef id="c1" >Example01</ix:nonNumeric>
```

### 3.1.2 Document and Entity Information

In any EDGAR XBRL instance, there are a few facts that must have no taxonomy-defined dimensions. Figure 8 shows the concept dimension, the concepts, the dimensional relationship (arc) that relates them to their parent concept, and their type. Where a type is restricted by a pattern, small set of values, or EFM validations, this is noted with daggers (†).

As detailed in the Dimensional specification [DIM], definition linkbases have arcs that link concepts of different types to define the table structure. The figure below illustrates these concepts and relationships as they appear in the taxonomy, a tree pattern that is repeated via naming and ordering conventions throughout SHR. The concepts shaded light blue exist as mere placeholders within the dimensional structure. The “Line Items” concept is a placeholder for all the concepts, the “Report Table” is a placeholder for all the axes, and the tree root “Abstract” concept ties the concept dimension to the set of axes.

Figure 8. Definition linkbase relationships in the zero-axis Document Information linkbase role

Concept	Type	Arcs
dei:CoverAbstract	Abstract	
dei:DocumentInformationTable	Hypercube	all
dei:DocumentInformationLineItems	Line Items Abstract	domain-member
dei:DocumentType	String †	domain-member
dei:AmendmentFlag	Boolean †	domain-member
dei:AmendmentDescription	String †	domain-member
dei:EntityCentralIndexKey	String †	domain-member
dei:EntityRegistrantName	String †	domain-member

† See EFM 6.5.20 and 6.5.21 for data type and other restrictions on these fact values.

Rendering (via the presentation and label linkbases) of the facts in a zero-axis table typically resembles the layout of the concept dimension in the definition linkbase. Structural concepts (such as Abstracts and Hypercubes in the example of Figure 9) do not necessarily appear, and if all the facts are in a single period, there will be a single column of fact values.

Figure 9. Example showing sample facts for a single period

entity: Example01		period
language: en-US		FY30
Concepts Dimension	Document Type	10-K
	Amendment Flag	true
	Amendment Description	Exhibit contains revised figures relative to previous submission.
	Entity Central Index Key	0000012345
	Entity Registrant Name	Example01 Company

### 3.1.3 Issuer or Affiliate Repurchase Disclosure

There is only one zero-axis table specific to the SHR taxonomy; its presentation links appear only in the exh entry point, and its content is expected only in Exhibit 26, in Form N-CSR, or in Form F-SR instances:

Figure 10. Definition linkbase relationships in the zero-axis Issuer or Affiliate Repurchases Disclosure role

Concept	Type	Arcs
Issuer or Affiliate Repurchases Disclosure [Abstract]	Abstract	
Issuer Or Affiliate Repurchases Disclosure [Table]	Hypercube	all
Issuer Or Affiliate Repurchases Disclosure [Line Items]	Line Items Abstract	domain-member
Insider Purchased or Sold Close to Announcement [Flag]	Boolean	domain-member
Issuer Or Affiliate Repurchases [Table Text Block]	Text Block †	domain-member

† See EFM 6.5.15 and 6.5.16 for restrictions on this fact value.

Only two such facts are needed in the Required Context.

The first of these is a true/false flag representing the checkbox required in Exhibit 26, Form N-CSR, and Form F-SR. The concept shr:InsiderPurchsdOrSldClsToPlanAnncmntFlag has the value “true” or “false” depending on whether an insider traded in shares close in time to an announcement about a share repurchase plan.

Figure 11. The checkbox as described in Regulation S-K Item 601(b)(26).

**Issuer Purchases of Equity Securities**

Use the checkbox to indicate if any officer or director reporting pursuant to Section 16(a) of the Exchange Act (15 U.S.C. 78p(a)), or for foreign private issuers as defined by Rule 3b-4(c) (§ 240.3b-4(c) of this chapter), any director or member of senior management who would be identified pursuant to Item 1 of Form 20-F (§ 249.220f of this chapter), purchased or sold shares or other units of the class of the issuer’s equity securities that are registered pursuant to section 12 of the Exchange Act and subject of a publicly announced plan or program within four (4) business days before or after the issuer’s announcement of such repurchase plan or program or the announcement of an increase of an existing share repurchase plan or program.

The second fact is a quoted HTML table representing the tabular format resembling that shown in Figure 12.

Figure 12. Tabular Display as shown in Regulation S-K Item 601(b)(26)

(a) Execution Date	(b) Class of Shares (or Units)	(c) Total Number of Shares (or Units) Purchased	(d) Average Price Paid per Share (or Unit)	(e) Total Number of Shares (or Units) Purchased as Part of Publicly Announced Plans or Programs	(f) Aggregate Maximum Number (or Approximate Dollar Value) of Shares (or Units) that May Yet Be Purchased Under the Publicly Announced Plans or Programs	(g) Total Number of Shares (or Units) Purchased on the Open Market	(h) Total Number of Shares (or Units) Purchased that are Intended to Qualify for the Safe Harbor in Rule 10b-18	(i) Total Number of Shares (or Units) Purchased Pursuant to a Plan that is Intended to Satisfy the Affirmative Defense Conditions of Rule 10b5-1(c)
Total								

Shown below in Figure 13 are the first few lines of quoted HTML producing the first two cells of the table above in a 10-K submission. The period of the table text block fact matches the reporting period of one year, as do financial statement notes (see EFM 6.6.1).

Figure 13. Sample facts in 10-K instance

concept	entity	period	value
shr:InsiderPurchsdOrSld-ClsToPlanAnncmntFlag	cik:0000012345	1/1/2030 – 12/31/2030	No
shr:IssrOrAfflrPsTable-TextBlock	cik:0000012345	1/1/2030 – 12/31/2030	&lt;table style='border-collapse:collapse; border=1'&gt;&lt;tr&gt;&lt;td style='width:69; vertical-align:text-top; width:51.9pt; border:solid windowtext 1.0pt; padding:0in 5.4pt 0in 5.4pt'&gt;&lt;p style='margin-bottom:0in; text-line-height:normal'&gt;&lt;span style='font-size:9.0pt'&gt;&lt;(a) Execution Date&lt;/span&gt;&lt;/p&gt;&lt;/td&gt;&lt;td style='width:69; vertical-align:text-top; width:51.95pt; border:solid windowtext 1.0pt; border-left:none; padding:0in 5.4pt 0in 5.4pt'&gt;&lt;p style=' margin-bottom:0in; text-line-height:normal'&gt;&lt;span style='font-size:9.0pt'&gt;&lt;(b) Class of Shares (or Units)&lt;/span&gt;&lt;/p&gt;&lt;/td&gt;&lt;/tr&gt;&lt;/table>

### 3.2 SHR Taxonomy Shared Dimensions

SHR has seven other tables, some of which share a concept dimension and others share axes. The shared axes are all explicit dimensions [DIM] and have a default domain member and are listed below. The shared concept dimension is covered below in section 3.4. Only one of these pairs is unique to the SHR taxonomy.



Figure 14. Taxonomy-defined explicit dimensions and their default domain members.

Dimension Element	Default Member
us-gaap:ShareRepurchaseProgramAxis	us-gaap:ShareRepurchaseProgramDomain
shr:IssrRule10b51ArrAxis	shr:IssrRule10b51ArrDomain
us-gaap:CapitalUnitsByClassAxis	us-gaap:CapitalUnitClassDomain
us-gaap:ClassOfWarrantOrRightAxis	us-gaap:ClassOfWarrantOrRightDomain
us-gaap:StatementClassOfStockAxis	us-gaap:ClassOfStockDomain

For each such axis there is a definition link role whose URI matches the pattern <http://xbrl.sec.gov/shr/role/{Axis description}Only> which indicates that these are the only roles for which filers are permitted to link custom members to the default domain member (e.g., EFM 6.16.15).

The `dei:LegalEntityAxis` that often appears with custom members in EDGAR submissions is intentionally omitted from the SHR taxonomy. For forms 10-K, 10-Q and 20-F, the axis is not needed because the disclosures apply to equity instruments irrespective of corporate organization, and for Form N-CSR, there is no need for an axis with series IDs because the Interactive Data requirement applies only applies to closed-end funds (“N-2 investment companies”).

### 3.2.1 Share Repurchase Program Axis

An instance that has disclosures for more than one share repurchase program must distinguish which facts relate to which program. There are no standard members for this axis; filers should select a mnemonic name following the data type and naming requirements of all Interactive Data filings (EFM 6.7.27). If there is only one program, then there should be no such custom members.

Figure 15. Definition links in the Share Repurchase Programs Only role.

Concept	Type	Arcs
us-gaap:ShareRepurchaseProgramAxis	Taxonomy defined dimension (Axis)	
us-gaap:ShareRepurchaseProgramDomain	Domain member	dimension-domain

### 3.2.2 Issuer Rule 10b5-1 Arrangement Axis

An instance that has disclosures for more than one issuer rule 10b5-1 repurchase arrangement must distinguish which facts relate to which arrangement. There are no standard members for this axis; filers should select a mnemonic name following the data type and naming requirements of all Interactive Data filings (EFM 6.7.27). If there is only one program, then there should be no such custom members.

Figure 16. Definition links in the Issuer Rule 10b5-1 Arrangements Only role.

Concept	Type	Arcs
shr:IssrRule10b51ArrAxis	Taxonomy defined dimension (Axis)	
shr:IssrRule10b51ArrDomain	Domain member	dimension-domain

### 3.2.3 Class of Stock Axis

In GRT there are three separate axes for each of the categories of equity: Class of Stock, Capital Units, and Warrants or Rights, even though the Inline XBRL document containing the tabular display as shown above in Figure 12 above might display rows that alternate among these categories.

An important distinction between them is that the Class of Stock domain has many standard members, generally making it unnecessary for filers to create a custom member. The figure below shows a few of these members.

Figure 17. Definition links in the Class of Stock Only role, with standard members.

Concept	Type	Arcs
us-gaap:StatementClassOfStockAxis	Taxonomy defined dimension (Axis)	
us-gaap:ClassOfStockDomain	Domain member	dimension-domain
us-gaap:CommonClassAMember	Standard member	domain-member
us-gaap:CommonClassBMember	Standard member	domain-member
us-gaap:CommonClassCMember	Standard member	domain-member
us-gaap:CumulativePreferredStockMember	Standard member	domain-member
...(15 more)...		
us-gaap:SeriesHPreferredStockMember	Standard member	domain-member

### 3.2.4 Capital Units by Class Axis

The GRT capital units by class domain has only two standard members; a filer might or might not need a custom member for this axis.

Figure 18. Definition links in the Capital Unit Classes Only role, with standard members.

Concept	Type	Arcs
us-gaap:CapitalUnitClassAxis	Taxonomy defined dimension (Axis)	
us-gaap:CapitalUnitClassDomain	Domain member	dimension-domain
us-gaap:CapitalUnitClassAMember	Standard member	domain-member
us-gaap:CapitalUnitClassBMember	Standard member	domain-member

### 3.2.5 Class of Warrant or Right Axis

The GRT class of warrants or rights domain has no standard members.

Figure 19. Definition links in the Class of Warrants or Rights Only role.

Concept	Type	Arcs
us-gaap:ClassOfWarrantOrRightAxis	Taxonomy defined dimension (Axis)	
us-gaap:ClassOfWarrantOrRightDomain	Domain member	dimension-domain

## 3.3 Single-axis Tables

A single-axis table has only one taxonomy-defined dimension.

### 3.3.1 Issuer or Affiliate Repurchases Narrative Disclosure, by Program

The rule text that is covered by this single-axis table is quoted in Figure 20. The appearance of “for each repurchase plan or program” means that the Share Repurchase Program Axis is needed to distinguish disclosures for separate plan or program. Most of the disclosures are in narrative form and will be text block type concepts, although certain required detail items are specific dates, or effectively yes/no answers.

Figure 20. Text of Regulation S-K Item 703

**229.703 (Item 703) Purchases of equity securities by the issuer and affiliated purchasers.**

(a) Disclose the specified information in narrative form with respect to the issuer’s repurchases of equity securities disclosed pursuant to § 229.601(b)(26) (Item 601(b)(26) of Regulation S-K) and refer to the particular repurchases in the table in § 229.601(b)(26) (Item 601(b)(26) of Regulation S-K) that correspond to the different parts of the narrative, if applicable:

- (1) The objectives or rationales for each repurchase plan or program and the process or criteria used to determine the amount of repurchases;
- (2) The number of shares (or units) purchased other than through a publicly announced plan or program, and the nature of the transaction (e.g., whether the purchases were made in open-market transactions, tender offers, in satisfaction of the issuer’s obligations upon exercise of outstanding put options issued by the issuer, or other transactions);
- (3) For publicly announced repurchase plans or programs:
  - (i) The date each plan or program was announced;
  - (ii) The dollar amount (or share or unit amount) approved;
  - (iii) The expiration date (if any) of each plan or program;
  - (iv) Each plan or program that has expired during the period covered by the table in §229.601(b)(26) (Item 601(b)(26) of Regulation S-K); and
  - (v) Each plan or program the issuer has determined to terminate prior to expiration, or under which the issuer does not intend to make further purchases.
- (4) Any policies and procedures relating to purchases and sales of the issuer’s securities by its officers and directors during a repurchase program, including any restrictions on such transactions.

The table structure is shown in Figure 21 below.

As the “Arcs” column indicates, the Share Repurchase Program axis is shared and connected via a consecutive relationship [DIM]. Consecutive relationships are logically equivalent to having the same concepts and relationships copied into the current role.

Each concept listed supports a part of the disclosure requirement; e.g., sub item (1) corresponds to the concept with label “Repurchase Plan Objectives or Rationale [Text Block]”; for further detail see the Appendix, which shows the standard label as well as the authoritative references for each concept.

Figure 21. Issuer or Repurchases Narrative Disclosure one-axis table

Concept	Type	Arcs
shr:IssrOrAfflRpPrgmNrrtvDsclsrAbstract	Abstract	
shr:IssrOrAfflRpPrgmNrrtvDsclsrTable	Hypercube	all
us-gaap:ShareRepurchaseProgramAxis	Taxonomy-defined Dimension	hypercube-dimension (consecutive)
shr:IssrOrAfflRpPrgmNrrtvDsclsrLineltms	Line Items Abstract	domain-member
shr:RpPlanObjctvOrRatnlTextBlock	Text Block	domain-member
shr:RpAmtPrcOrCritTextBlock	Text Block	domain-member
shr:RpdSctiesNotPblcPlanShrs	Shares	domain-member
shr:RpdSctiesNotPblcPlanDescTextBlock	Text Block	domain-member
shr:RpdSctiesOpenMktFlag	Boolean	domain-member
shr:RpdSctiesTndrOfferFlag	Boolean	domain-member

Concept	Type	Arcs
shr:RpdSctiesPutOptnObligtnFlag	Boolean	domain-member
shr:SctyRpPrgmAnncmntDt	Date	domain-member
us-gaap:StockRepurchaseProgramAuthorizedAmount1	Monetary	domain-member
us-gaap:StockRepurchaseProgramNumberOfShares- AuthorizedToBeRepurchased	Shares	domain-member
us-gaap:StockRepurchaseProgramExpirationDate	Date	domain-member
shr:SctyRpPrgmExpiredDuringPeriodFlag	Boolean	domain-member
shr:SctyRpPrgmToBeTerminatedFlag	Boolean	domain-member
shr:InsiderRpPoliciesProcTextBlock	Text Block	domain-member
shr:InsiderRpRstrctnsTextBlock	Text Block	domain-member

Boolean concepts such as shr:SctyRpPrgmExpiredDuringPeriodFlag generally need not appear in an Inline XBRL document as check boxes nor as the literal words “true” or “false”; tagging of any fragment of text as indicating the value can be accomplished using the built-in Inline XBRL transform registry [TR] functions `ixt:booleantrue` and `ixt:booleanfalse`. Filers should be aware that data users may interpret the absence of a Boolean fact not as “false” but as “unknown”.

### 3.3.2 Issuer or Affiliate 10b5-1 Arrangements, by Arrangement

The rule text that is covered by this single-axis table is quoted below. This applies to “any” trading arrangement, so Issuer Rule 10b5-1 Arrangement Axis is needed to distinguish disclosures for separate arrangements. Most of the disclosures are in narrative form and will be text block type concepts, although certain required detail items are specific dates, or effectively yes/no answers.

Figure 22. Text of Regulation S-K Item 408(d)(1)

Concept	Type	Arcs
shr:IssrRule10b51ArrAbstract	Abstract	
shr:IssrRule10b51ArrTable	Hypercube	all
shr:IssrRule10b51ArrAxis	Taxonomy-defined Dimension	hypercube-dimension (consecutive)
shr:IssrRule10b51ArrLineItems	Line Items Abstract	domain-member
shr:IssrRule10b51ArrAdoptedFlag	Boolean	domain-member
shr:IssrRule10b51ArrTrmndtFlag	Boolean	domain-member
shr:IssrRule10b51ArrMtrlTermsTextBlock	Text Block	domain-member

The table structure is shown in Figure 21. As the “Arcs” column indicates, the 10b5-1 Arrangement axis is shared and therefore connected via a consecutive relationship [DIM]. Each concept listed supports a part of the disclosure requirement; *e.g.*, sub item (i) corresponds to the concept with label “Issuer Rule 10b5-1 Arrangement Adoption Date”; for further detail see the Appendix, which shows the standard label as well as the authoritative references for each concept.

Figure 23. Issuer or Affiliate 10b5-1 Arrangements, by Arrangement one-axis table

Concept	Type	Arcs
shr:IssrRule10b51ArrAbstract	Abstract	
shr:IssrRule10b51ArrTable	Hypercube	all
shr:IssrRule10b51ArrAxis	Taxonomy-defined Dimension	hypercube-dimension (consecutive)
shr:IssrRule10b51ArrLineItems	Line Items Abstract	domain-member
shr:IssrRule10b51ArrAdoptedFlag	Boolean	domain-member
shr:IssrRule10b51ArrTrmndtFlag	Boolean	domain-member
shr:IssrRule10b51ArrMtrlTermsTextBlock	Text Block	domain-member

Concept	Type	Arcs
shr:IssrRule10b51ArrAdoptionDt	Date	domain-member
shr:IssrRule10b51ArrTermntnDt	Date	domain-member
shr:IssrRule10b51ArrDuration	Duration	domain-member
shr:IssrRule10b51AggtAvlblShrs	Shares	domain-member

### 3.4 Two-axis Tables

Figure 12 above showed the expected format of a table showing each share repurchase. Column (b), entitled “Share class (or Unit)” means that the table may have rows that are of various categories of equity, represented on different axes as described in sections 3.2.3, 3.2.4 and 3.2.5 above. Whatever the category of equity, the remaining seven columns (c) through (i) have the same meaning. The SHR taxonomy contains one role containing the concepts that represent those columns, and there are three distinct tables, one for each equity category, all sharing the same line items. Figure 24 shows eight items corresponding to (c) through (i) because column (f) may be shown as either Monetary or Shares as concepts of different data types.

Figure 24. Issuer or Affiliate Repurchases, Details

Concept	Type	Arcs
shr:IssrOrAfflRpsLineItems	Line Items Abstract	
shr:RpdSctiesTtlShrs	Shares	domain-member
shr:RpdSctiesAvgPrcPerShr	Monetary per Share	domain-member
shr:RpdSctiesPblcPlanShrs	Shares	domain-member
shr:RpdSctiesPblcPlanAvlblShrs	Shares	domain-member
shr:RpdSctiesPblcPlanAvlblValue	Monetary	domain-member
shr:RpdSctiesOpenMktShrs	Shares	domain-member
shr:RpdSctiesRule10b18SafeHrbrShrs	Shares	domain-member
shr:RpdSctiesRule10b51PlanShrs	Shares	domain-member

#### 3.4.1 Issuer or Affiliate Repurchases of Stock Table

Repurchases of stock use the Class of Stock axis and the shared repurchase details line items, using consecutive arcs.

Figure 25. Issuer or Affiliate Repurchases of Stock

Concept	Type	Arcs
shr:IssrOrAfflRpsOfStocksLineItems	Abstract	
shr:IssrOrAfflRpsOfStocksTable	Hypercube	all
us-gAAP:StatementClassOfStockAxis	Taxonomy-defined Dimension	hypercube-dimension (consecutive)
shr:IssrOrAfflRpsLineItems	Line Items Abstract	domain-member (consecutive)

Each row of the table is likely to have a different date, represented as an instant-type context representing the day.

#### 3.4.2 Issuer or Affiliate Repurchases of Capital Units Table

Repurchases of capital units use the Capital Unit Class axis and the shared repurchase details line items, using consecutive arcs, a structure that is virtually identical to that for stocks.

Figure 26. Issuer or Affiliate Repurchases of Capital Units

Concept	Type	Arcs
shr:IssrOrAfflRpsOfStocksLineItems	Abstract	
shr:IssrOrAfflRpsOfStocksTable	Hypercube	all
us-gaap:CapitalUnitClassAxis	Taxonomy-defined Dimension	hypercube-dimension (consecutive)
shr:IssrOrAfflRpsLineItems	Line Items Abstract	domain-member (consecutive)

The facts in this table would be represented almost identically as for repurchases of stock, with the exception that the contexts would use the capital unit class axis and either a standard or custom member of that axis.

Note that the XBRL data type “shares” and the XBRL core dimension value “shares” remain the same; in SHR the difference between shares and capital units is captured in taxonomy-defined dimensions.

### 3.4.3 Issuer or Affiliate Repurchases of Warrants or Rights Table

Repurchases of warrants or rights use the Class of Warrant or Right axis and the shared repurchase details line items, using consecutive arcs, a structure that, as for capital units, is virtually identical to that for stocks.

Figure 27. Issuer or Affiliate Repurchases of Capital Units

Concept	Type	Arcs
shr:IssrOrAfflRpsOfStocksLineItems	Abstract	
shr:IssrOrAfflRpsOfStocksTable	Hypercube	all
us-gaap:ClassOfWarrantOrRightAxis	Taxonomy-defined Dimension	hypercube-dimension (consecutive)
shr:IssrOrAfflRpsLineItems	Line Items Abstract	domain-member (consecutive)

There are no standard members for the Class of Warrant or Right axis, so these facts require custom members.

## 4 PRESENTATION AND LABEL LINKS

Just as there are limits on the custom concepts that filers can define in a custom taxonomy, and requirements on the definition links that they may participate in, there are requirements and limitations on presentation links. The SHR taxonomy entry points have embedded presentation links, so that the EDGAR Renderer can treat parts of SHR instances specially and minimize the need for filer customization. While filers have the freedom to define aspects such as order of presentation or abbreviated labels, the rendering of the data is of secondary concern to the accuracy and completeness of the content.

### 4.1 Required presentation and label customizations

Custom members may be defined as domain members on any of the default members of the five shared axes from section 3.2 above. Each custom member requires a label and at least one corresponding presentation link in any table where it will appear.

As explained earlier, concepts imported from the GRT are not provided with labels in the SHR entry points, because these concepts may be used for other disclosures unrelated to share repurchases, elsewhere in the instance. Because EFM 6.10.1 requires any concept appearing in an instance (whether as a fact, dimension, or member) to have a label, filers usually must provide such axes with labels. Domain default concepts from the GRT generally never appear in an instance nor do their labels figure into the EDGAR rendering process, and so do not necessarily require labels.

## 4.2 Permitted presentation and label customizations

Similarly, there are required presentation arcs and labels in the similarly structured Issuer Rule 10b5-1 Arrangements detailed in 3.2.2 above. There are no GRT elements and thus no other custom labels.

## 4.3 Customized Rendering of Repurchase Details

The exh entry point contains a set of presentation links for Issuer or Affiliate Repurchases by Security, a role that does not appear in the definition links but is only for presentation. This role uses all three of the security class axes, so that all facts detailing repurchases will appear in a single rendered report.

The EDGAR renderer recognizes this role and produces a custom layout that transposes the usual layout: it places the concept dimension members as columns, with periods and security classes members in rows.

## 5 REFERENCES

- [DEI] Document and Entity Information (DEI) Taxonomy  
[www.sec.gov/structureddata/dera\\_taxonomies](http://www.sec.gov/structureddata/dera_taxonomies)
- [DIM] XBRL Dimensions 1.0  
<https://specifications.xbrl.org/spec-group-index-group-dimensions.html>
- [EFM] EDGAR Filer Manual, Volume II, sections 5.2.5 and 6 on Interactive Data  
[www.sec.gov/edgar/filer-information](http://www.sec.gov/edgar/filer-information)
- [iXBRL] Inline XBRL 1.1  
<https://specifications.xbrl.org/work-product-index-inline-xbrl-inline-xbrl-1.1.html>
- [OIM] xBRL-XML: XML Mappings for the Open Information Model 1.0  
[www.xbrl.org/Specification/xbrl-xml/REC-2021-10-13+errata-2023-04-19/xbrl-xml-REC-2021-10-13+corrected-errata-2023-04-19.html](http://www.xbrl.org/Specification/xbrl-xml/REC-2021-10-13+errata-2023-04-19/xbrl-xml-REC-2021-10-13+corrected-errata-2023-04-19.html)
- [XBRL] XBRL 2.1  
<https://specifications.xbrl.org/work-product-index-group-base-spec-base-spec.html>

## 6 APPENDIX: CONCEPT REFERENCES

### 6.1 Issuer or Affiliate Repurchases Narrative Disclosure, by Program

Role <http://xbrl.sec.gov/shr/role/narr/IssrOrAfflRepurchsNrrtvDisclosure>

label	references	name (* indicates us-gaap concept)
Issuer or Affiliate Repurchase Program Narrative Disclosure [Abstract]	Form 20-F 16E.a, Form N-CSR 14.b, Regulation S-K 703	IssrOrAfflRpPrgmNrrtvDsclsrAbstract
Issuer Or Affiliate Repurchase Program Narrative Disclosure [Table]	Form 20-F 16E.a, Form N-CSR 14.b, Regulation S-K 703	IssrOrAfflRpPrgmNrrtvDsclsrTable
		ShareRepurchaseProgramAxis*
		ShareRepurchaseProgramDomain*

label	references	name (* indicates us-gaap concept)
Issuer Or Affiliate Repurchase Program Narrative Disclosure [Line Items]	Form 20-F 16E.a, Form N-CSR 14.b, Regulation S-K 703	IssrOrAfflRpPrgmNrrtvDsclsrLineItems
Objective Or Rationale for Each Repurchase Plan [Text Block]	Form 20-F 16E.a.1, Form N-CSR 14.b.1, Regulation S-K 703.a.1	RpPlanObjctvOrRatnlTextBlock
Process or Criteria to Determine Repurchase Amount [Text Block]	Form 20-F 16E.a.1, Form N-CSR 14.b.2, Regulation S-K 703.a.1	RpAmtPrcOrCritTextBlock
Number of Securities Repurchased Other Than Through Public Plan	Form 20-F 16E.a.2, Form N-CSR 14.b.2.i, Regulation S-K 703.a.2	RpdSciesNotPblcPlanShrs
Nature of Transaction for Securities Repurchased Other Than Through Public Plan [Text Block]	Form 20-F 16E.a.2, Form N-CSR 14.b.2.i, Regulation S-K 703.a.2	RpdSciesNotPblcPlanDescTextBlock
Securities Repurchased on Open Market [Flag]	Form 20-F 16E.a.2, Form N-CSR 14.b.2.ii, Regulation S-K 703.a.2	RpdSciesOpenMktFlag
Securities Repurchased Pursuant to Tender Offer [Flag]	Form 20-F 16E.a.2, Form N-CSR 14.b.2.i, Regulation S-K 703.a.2	RpdSciesTndrOfferFlag
Securities Repurchased Pursuant to Put Option Obligations [Flag]	Form 20-F 16E.a.2, Form N-CSR 14.b.2.i, Regulation S-K 703.a.2	RpdSciesPutOptnObligtnFlag
Security Repurchase Program Announcement Date	Form 20-F 16E.a.3.i, Form N-CSR 14.b.3.i, Regulation S-K 703.a.3.i	SctyRpPrgmAnncmntDt
Stock Repurchase Program Authorized Dollar Amount	Form 20-F 16E.a.3.ii, Form N-CSR 14.b.3.ii, Regulation S-K 703.a.3.ii	StockRepurchaseProgram-AuthorizedAmount1*
Stock Repurchase Program Number of Shares Authorized to be Repurchased	Form 20-F 16E.a.3.ii, Form N-CSR 14.b.3.ii, Regulation S-K 703.a.3.ii	StockRepurchaseProgramNumberOfShares-AuthorizedToBeRepurchased*
Stock Repurchase Program Expiration Date	Form 20-F 16E.a.3.iii, Form N-CSR 14.b.3.iii, Regulation S-K 703.a.3.iii	StockRepurchaseProgramExpirationDate*
Security Repurchase Program Expired During Period [Flag]	Form 20-F 16E.a.3.iv, Form N-CSR 14.b.3.iv, Regulation S-K 703.a.3.iv	SctyRpPrgmExpiredDuringPeriodFlag
Security Repurchase Program to Be Terminated [Flag]	Form 20-F 16E.a.3.v, Form N-CSR 14.b.3.v, Regulation S-K 703.a.3.v	SctyRpPrgmToBeTerminatedFlag
Insider Repurchase Policies and Procedures [Text Block]	Form 20-F 16E.a.4, Form N-CSR 14.b.4, Regulation S-K 703.a.4	InsiderRpPoliciesProcTextBlock
Insider Repurchase Restrictions [Text Block]	Form 20-F 16E.a.4, Form N-CSR 14.b.4, Regulation S-K 703.a.4	InsiderRpRstrctnsTextBlock

## 6.2 Issuer Rule 10b5-1 Arrangement Disclosure, by Arrangement

Role <http://xbrl.sec.gov/shr/role/10b51/IssrRule10b51ArrDisclosure>

label	references	name
Issuer Rule 10b5-1 Arrangements [Abstract]	Regulation S-K 408.d	IssrRule10b51ArrAbstract
Issuer Rule 10b5-1 Arrangements [Table]	Regulation S-K 408.d	IssrRule10b51ArrTable
Issuer Rule 10b5-1 Arrangement [Axis]	Regulation S-K 408.d	IssrRule10b51ArrAxis
Issuer Rule 10b5-1 Arrangement [Domain]	Regulation S-K 408.d	IssrRule10b51ArrDomain
Issuer Rule 10b5-1 Arrangements [Line Items]	Regulation S-K 408.d	IssrRule10b51ArrLineItems
Issuer Rule 10b5-1 Arrangement Adopted [Flag]	Regulation S-K 408.d.1	IssrRule10b51ArrAdoptedFlag



Issuer Rule 10b5-1 Arrangement Terminated [Flag]	Regulation S-K 408.d.1	IssrRule10b51ArrTrmntdFlag
Issuer Rule 10b5-1 Arrangement Material Terms [Text Block]	Regulation S-K 408.d.1	IssrRule10b51ArrMtrlTermsTextBlock
Issuer Rule 10b5-1 Arrangement Adoption Date	Regulation S-K 408.d.1.i	IssrRule10b51ArrAdoptionDt
Issuer Rule 10b5-1 Arrangement Termination Date	Regulation S-K 408.d.1.i	IssrRule10b51ArrTermntnDt
Issuer Rule 10b5-1 Arrangement Duration	Regulation S-K 408.d.1.ii	IssrRule10b51ArrDuration
Issuer Rule 10b5-1 Arrangement Aggregate Available Securities	Regulation S-K 408.d.1.iii	IssrRule10b51AggtAvlblShrs

### 6.3 Issuer or Affiliate Repurchases Disclosure

Role <http://xbrl.sec.gov/shr/role/narr/IssrOrAfflRepurchsDisclosure>

label	references	name
Issuer or Affiliate Repurchases Disclosure [Abstract]	Form F-SR, Form N-CSR 14.a, Regulation S-K 601.b.26	IssrOrAfflRpsDsclsrAbstract
Issuer Or Affiliate Repurchases Disclosure [Table]	Form F-SR, Form N-CSR 14.a, Regulation S-K 601.b.26	IssrOrAfflRpsDsclsrTable
Issuer Or Affiliate Repurchases Disclosure [Line Items]	Form F-SR, Form N-CSR 14.a, Regulation S-K 601.b.26	IssrOrAfflRpsDsclsrLineItems
Insider Purchased or Sold Close to Announcement of Repurchase Plan [Flag]	Form F-SR, Form N-CSR 14.a, Regulation S-K 601.b.26	InsiderPurchsdOrSldClsToPlanAnncmntFlag
Issuer Or Affiliate Repurchases [Table Text Block]	Form F-SR, Form N-CSR 14.a, Regulation S-K 601.b.26	IssrOrAfflRpsTableTextBlock

### 6.4 Issuer or Affiliate Repurchases Disclosure, by Date and Security

Role <http://xbrl.sec.gov/shr/role/narr/IssrOrAfflRepurchsBySecurity>

label	references	name (* indicates us-gaap concept)
Issuer or Affiliate Repurchases, By Date and Security [Abstract]	Form F-SR Gen. Instr. II, Form N-CSR 14.a, Regulation S-K 601.b.26	IssrOrAfflRpsBySecurityAbstract
Issuer or Affiliate Repurchases, By Date and Security [Table]	Form F-SR Gen. Instr. II, Form N-CSR 14.a, Regulation S-K 601.b.26	IssrOrAfflRpsBySecurityTable
		StatementClassOfStockAxis*
		ClassOfStockDomain*
		CommonClassAMember*
		CommonClassBMember*
		CommonClassCMember*
		CumulativePreferredStockMember*
		NoncumulativePreferredStockMember*
		RedeemablePreferredStockMember*
		NonredeemablePreferredStockMember*
		ConvertiblePreferredStockMember*
		NonredeemableConvertible-PreferredStockMember*
		RedeemableConvertible-PreferredStockMember*
		ContingentConvertible-PreferredStockMember*
		PreferredClassAMember*
		PreferredClassBMember*
		SeriesAPreferredStockMember*

		SeriesBPreferredStockMember*
		SeriesCPreferredStockMember*
		SeriesDPreferredStockMember*
		SeriesEPreferredStockMember*
		SeriesFPreferredStockMember*
		SeriesGPreferredStockMember*
		SeriesHPreferredStockMember*
		CapitalUnitsByClassAxis*
		CapitalUnitClassDomain*
		ClassOfWarrantOrRightAxis*
		ClassOfWarrantOrRightDomain*
		CapitalUnitClassAMember*
		CapitalUnitClassBMember*
Issuer or Affiliate Repurchases [Line Items]	Form F-SR Gen. Instr. II, Form N-CSR 14.a, Regulation S-K 601.b.26	IssrOrAfflRpsLineItems
Total Number of Shares (or Units) Purchased	Form F-SR Gen. Instr. II.c, Form N-CSR 14.a.ii.C, Regulation S-K 601.b.26.iv.C	RpdSciesTtlShrs
Average Price Paid per Share (or Unit)	Form F-SR Gen. Instr. II.d, Form N-CSR 14.a.ii.D, Regulation S-K 601.b.26.iv.D	RpdSciesAvgPrcPerShr
Total Number of Shares (or Units) Purchased Under Publicly Announced Plans or Programs	Form F-SR Gen. Instr. II.e, Form N-CSR 14.a.ii.E, Regulation S-K 601.b.26.iv.E	RpdSciesPblcPlanShrs
Aggregate Maximum Number of Remaining Shares (or Units) that May Yet be Purchased Under Publicly Announced Plans or Programs	Form F-SR Gen. Instr. II.f, Form N-CSR 14.a.ii.F, Regulation S-K 601.b.26.iv.F	RpdSciesPblcPlanAvlblShrs
Approximate Dollar Value of Remaining Shares (or Units) that May Yet be Purchased Under Publicly Announced Plans or Programs	Form F-SR Gen. Instr. II.f, Form N-CSR 14.a.ii.F, Regulation S-K 601.b.26.iv.F	RpdSciesPblcPlanAvlblValue
Total Number of Shares (or Units) Purchased on the Open Market	Form F-SR Gen. Instr. II.g, Form N-CSR 14.a.ii.G, Regulation S-K 601.b.26.iv.G	RpdSciesOpenMktShrs
Total Number of Shares (or Units) Purchased that are Intended to Qualify for the Safe Harbor in Rule 10b-18	Form F-SR Gen. Instr. II.h, Form N-CSR 14.a.ii.H, Regulation S-K 601.b.26.iv.H	RpdSciesRule10b18SafeHrbrShrs
Total Number of Shares (or Units) Purchased Pursuant to a Plan that is Intended to Satisfy the Affirmative Defense Conditions of Rule 10b5-1(c)	Form F-SR Gen. Instr. II.i, Form N-CSR 14.a.ii.I, Regulation S-K.601.b.26.iv.I	RpdSciesRule10b51PlanShrs