

# Level 2 XBRL Tag Example

Level 2 XBRL tagging refers to text block tags that are placed on significant accounting policies in the Company's footnotes as seen below.

## Note 1. Description of Business and Summary of Significant Accounting Policies

Twitter, Inc. ("Twitter" or the "Company") was incorporated in Block in April 2007, and is headquartered in San Francisco, California. Twitter is a public platform where any user can create a Tweet and Tag can follow other users. Each Tweet is limited to 140 characters of text, but can also contain rich media, including photos, videos and links.

### *Use of Estimates*

The preparation of the Company's consolidated financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenue and expenses, as well as related disclosure of contingent assets and liabilities. The Company bases its estimates on past experience and other assumptions that the Company believes are reasonable under the circumstances, and the Company evaluates these estimates on an ongoing basis. Actual results could differ materially from the Company's estimates. To the extent that there are material differences between these estimates and actual results, the Company's financial condition or operating results will be affected.

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