

# Level 4 XBRL Tag Example

Level 4 XBRL tagging refers to detail tags that are placed on monetary, other numeric, or textual data within the Company's footnotes.

**Block Tag**

**Intangible Assets and Goodwill**  
The following table summarizes the Company's intangible assets and goodwill balances as of November 30, 2009 and May 31, 2009.

|                                     | Gross Carrying Amount | Accumulated Amortization | Net Carrying Amount | Gross Carrying Amount | Accumulated Amortization | Net Carrying Amount |
|-------------------------------------|-----------------------|--------------------------|---------------------|-----------------------|--------------------------|---------------------|
| Amortized intangible assets:        |                       |                          |                     |                       |                          |                     |
| Patents                             | \$ 61.6               | \$(19.3)                 | \$ 42.3             | \$ 56.6               | \$(17.2)                 | \$ 39.4             |
| Trademarks                          | 38.8                  | (14.3)                   | 24.5                | 37.5                  | (10.9)                   | 26.6                |
| Other                               | 37.0                  | (19.0)                   | 18.0                | 40.0                  | (19.6)                   | 20.4                |
| Total                               | \$137.4               | \$(52.6)                 | 84.8                | \$134.1               | \$(47.7)                 | 86.4                |
| Unamortized intangible assets       |                       |                          |                     |                       |                          |                     |
| Identifiable intangible assets, net |                       |                          | 387.7               |                       |                          | 381.0               |
| Goodwill                            |                       |                          | 472.5               |                       |                          | 467.4               |
|                                     |                       |                          | \$196.4             |                       |                          | \$193.5             |

The estimated amortization expense for intangible assets subject to amortization for the remainder of fiscal year 2010 and each of the years ending May 31, 2011 through May 31, 2014 are as follows: \$6.6 million; 2011: \$12.8 million; 2012: \$12.1 million; 2013: \$10.3 million; 2014: \$8.2 million.

**Goodwill**  
The **amortization expense for intangible assets subject to amortization** for the **fiscal year** 2010 and each of the years ending May 31, 2011 through May 31, 2014 are as follows: **2010: \$6.6 million; 2011: \$12.8 million; 2012: \$12.1 million; 2013: \$10.3 million; 2014 \$8.2 million.**

Key:  
**Red** = amount to be tagged  
**Blue** = date context – in this example the fiscal year end of each year should be tagged with the corresponding amounts  
**Green** = reportable element to be associated with each amount

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