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| --- | --- | --- | --- | --- | --- |
|  | Obligations (Long-Term, Recorded, and Unrecorded) | YES | NO | N/A | NOTES |
|  | **Note:** If an unconditional purchase obligation is subject to the requirements of both Topic 440 and Topic 815, *Derivatives and Hedging*, an entity should comply with both sets of disclosure requirements, See the “Financial Instruments – Derivatives Held or Issued” section for additional guidance on ASC 815 disclosure requirements. |  |  |  |  |
|  | 1. Disclose the pertinent rights and privileges of the various securities outstanding (e.g., participation rights, call prices and dates, sinking-fund requirements, and unusual voting rights, seniority, collateral, etc.). (505-10-50-3) |  |  |  |  |
|  | 1. For each of the five years following the date of the latest balance sheet presented: |  |  |  |  |
|  | 1. The combined aggregate amount of maturities and sinking fund requirements for all long-term borrowings (470-10-50-1) |  |  |  |  |
|  | 1. The aggregate amount of payments for unconditional purchase obligations (as defined) that have been recognized on the purchaser's balance sheet (440-10-50-6) |  |  |  |  |
|  | 1. For unconditional purchase obligations (as defined) that have not been recognized on the purchaser’s balance sheet, disclose (similar or related unconditional purchase obligations may be combined): (440-10-50-4) |  |  |  |  |
|  | 1. The nature and term of the obligation(s) |  |  |  |  |
|  | 1. The amount of the fixed and determinable portion of the obligation(s) as of the date of the latest balance sheet presented in the aggregate and, if determinable, for each of the five succeeding fiscal years |  |  |  |  |
|  | 1. The nature of any variable components of the obligation(s) |  |  |  |  |
|  | 1. The amounts purchased under the obligation(s) (e.g., the take-or-pay or throughput contract) for each period for which an income statement is presented |  |  |  |  |
|  | 1. For unrecognized commitments, disclosure of the amount of imputed interest (which shall be the effective initial interest rate of the borrowings that financed the facility, if known by the purchaser; if not, the purchaser’s incremental borrowing rate) necessary to reduce the unconditional purchase obligation(s) to present value is encouraged but not required. (440-10-50-5) |  |  |  |  |
|  | 1. Disclose the circumstances in which an obligation is classified as a long-term obligation (or, in the case of an unclassified balance sheet, is included as a long-term liability in the disclosure of debt maturities) because the obligation contains a grace period within which the debtor may cure the violation and it is probable that the violation will be cured. (470-10-50-2) |  |  |  |  |
|  | 1. If the likelihood of the acceleration of the due date of an obligation subject to a subjective acceleration clause was other than remote but did not result in a reclassification of an obligation to a current liability, disclose the existence of such a subjective acceleration clause. (470-10-50-3) |  |  |  |  |
|  | 1. If a short-term liability is excluded from current liabilities pursuant to the provisions of Section 470-10-45 and related examples in Section 470-10-55, disclose: (470-10-50-4) |  |  |  |  |
|  | 1. The general description of the financing agreement |  |  |  |  |
|  | 1. The terms of any new obligation incurred or expected to be incurred or equity securities issued or expected to be issued as a result of a refinancing |  |  |  |  |
|  | 1. An issuer of liabilities issued with an inseparable third-party credit enhancement that are within the scope of Subtopic 820-10 shall disclose the existence of a third-party credit enhancement on its issued liabilities. (820-10-50-4A) |  |  |  |  |
|  | 1. If a recorded obligation is a financial instrument that is accounted for at fair value under Subtopic 815-15 as a hybrid instrument for which fair value was elected or Subtopic 825-10 as a financial instrument for which fair value was elected then refer to “Financial Instruments – Derivatives Held or Issued” or “Fair Value Option for Financial Assets and Financial Liabilities” sections, respectively, for additional disclosure items. |  |  |  |  |
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