Overview
The auditor fee database contains all fee data disclosed by SEC registrants in electronic filings since January 1, 2001. The data has been extracted primarily from the following form types: DEF 14A, DEF 14C, DEFM 14A, PRE 14A, 10-K, 10KSB, 20-F, 40-F and N-CSRs. In cases where two disclosures filed by the same registrant within the same year provide inconsistent fee information (i.e., the PRE 14A discloses different numbers than the DEF 14A), the DEF 14A is given precedence over other forms. For further information regarding the breakdown and definitions of the auditor fee categories, see SEC Final Rule 33-8183, with an effective date of May 6, 2003 (corrected March 31, 2003), and its predecessor rule, SEC Final Rule 33-7919.

Data Field Definitions
The following field names are in bold for the name as it appears on our web site downloads; the field names as they appear in our data feeds are in italics.
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Registrant General Information

**Company name**
Registrant’s current name as filed with the SEC. Programmatically extracted and matched from the sec.gov’s registrant header page.

**CIK Code company_fkey**
Edgar’s Central Index Key. Unique numeric identifier for each registrant. Programmatically extracted and matched from the sec.gov’s registrant header page.

**Ticker ticker**
Registrant’s current stock ticker symbol as of the most recent business day. Programmatically extracted and matched from a third party data provider.

**Market market**
Principal exchange the registrant’s stock currently trades on. Programmatically extracted and matched from a third party data provider.

**IRS Number irs_number**
IRS employer identification number (EIN) disclosed in the registrant’s most current periodic report.

**Bus Street 1 bus_street_1**
Current business address information. Programmatically extracted and matched from the sec.gov’s registrant header page.

**Bus Street 2 bus_street_2**
Current business address information. Programmatically extracted and matched from the sec.gov’s registrant header page.

**City bus_city**
Current business address information. Programmatically extracted and matched from the sec.gov’s registrant header page.

**State Code bus_state**
Current business address information. Programmatically extracted and matched from the sec.gov’s registrant header page.

**State Name bus_state_name**
Current business address information. Translation of state code field.
Registrant General Information (continued)

Region
bus_state_region
Current business address information. Translation of state code field.

Zip
bus_zip
Current zip code information. Programmatically extracted and matched from the sec.gov’s registrant header page.

Bus Phone
bus_phone
Current business phone information. Programmatically extracted and matched from the sec.gov’s registrant header page.

Incorporation State Code
inc_state
State code the registrant is incorporated in. Programmatically extracted and matched from the sec.gov’s registrant header page.

Parent CIK
ultimate_parent_company_fkey
The CIK Code of the parent company, if the registrant is the subsidiary of another SEC registrant. Assigned by internal researchers.

Parent Name
ultimate_parent_company_name
The name of the parent company, if the registrant is the subsidiary of another SEC registrant. Assigned by internal researchers.

SIC Code
sic_code_fkey
4 digit SIC industry code. Programmatically extracted and matched from the sec.gov’s registrant header page.

SIC Description
sic_code_description
Translation of SIC Code.

NAICS Code
naics_code_fkey
6 digit NAICS industry code. Assigned by internal researchers.

NAICS Description
naics_code_description
Translation of NAICS Code.
**Data Dictionary - Auditor Fees**

## Auditor Fee Information

**Auditor**
*auditor_name*
Name of the auditor to which the fees in the data row correspond.

**Auditor Key**
*auditor_fkey*
Unique numeric identifier for each auditor.

**Audit Fees**
*audit_fees*
Consists in all fees necessary to perform the audit or review in accordance with GAAS. This category also may include services that generally only the independent accountant reasonably can provide, such as comfort letters, statutory audits, attest services, consents and assistance with and review of documents filed with the SEC.

**Audit Related Fees**
*audit_related_fees*
In general are assurance and related services (e.g., due diligence services) that traditionally are performed by the independent accountant. More specifically, these services would include, among others: employee benefit plan audits, due diligence related to mergers and acquisitions, accounting consultations and audits in connection with acquisitions, internal control reviews, attest services that are not required by statute or regulation and consultation concerning financial accounting and reporting standards.

**Benefit Plan Related Fees**
*benefits_fees*
In general these fees compose part of the total audit related fee number. In cases where the registrant itemizes their audit related fees and discloses the fees associated with benefit plan audits, the benefit plan fees are subtracted from the total audit related fees and entered under this field.

**FISDI Fees**
*it_fees*
Financial information systems design and implementation related fees. Currently the principal accountant is prohibited from such services. With the implementation of SEC Rule 33-8183 these fees now are a component of Other Fees.

**Tax Related Fees**
*tax_fees*
Typically this category would include fees for tax compliance, tax planning, and tax advice. Tax compliance generally involves preparation of original and amended tax returns, claims for refund and tax payment-planning services. Tax planning and tax advice encompass a diverse range of services, including assistance with tax audits and appeals, tax advice related to mergers and acquisitions, employee benefit plans and requests for rulings or technical advice from taxing authorities. This category would not capture those services related to the audit.

**Tax Related Fees - Compliance**
*tax_fees_compliance*
Tax compliance generally involves preparation of original and amended tax returns, claims for refund and tax payment-planning services. Tax Related Fees = (Tax Related Fees – Compliance) + (Tax Related Fees – Non-Compliance) Please note that this field was added in December 2011. It will be populated on a going-forward basis. For a select number of companies some historical data will be added.
Data Dictionary - Auditor Fees

Auditor Fee Information (continued)

Tax Related Fees – Non-Compliance
tax_fees_non_compliance
Tax planning and tax advice encompass a diverse range of services, including assistance with tax audits and appeals, tax
advice related to mergers and acquisitions, employee benefit plans and requests for rulings or technical advice from
taxing authorities. Tax Related Fees = (Tax Related Fees – Compliance) + (Tax Related Fees – Non-Compliance) Please
note that this field was added in December 2011. It will be populated on a going-forward basis. For a select number of
companies some historical data will be added.

Other/Misc Fees
other_fees
All other auditor fees. Note that prior to the implementation of SEC Rule 33-8183 this category included
tax related fees and audit related fees.

Total Non Audit Fees
non_audit_fees
The sum of Audit Related Fees, Benefit Plan Related Fees, FISDI Fees, Tax Related Fees and Other/Misc Fees.

Total Fees
total_fees
The sum of Audit Fees and Total Non Audit Fees. Rows in which the total fees are zero for a particular year were due
to the registrant disclosing an auditor as having been engaged as their independent accountants for the year, yet not
disclosing the corresponding auditor fees.

Currency
audit_fees_currency_code_fkey
Currency code. All fees are in US Dollars (USD). Disclosures in foreign currencies have been converted to USD by taking
the corresponding year’s average daily conversion rate. The original currency figures are on file and available as a custom
report or feed.

Restatement
restatement
0/1 integer field. If the data set is the restated audit fees, a “1” would indicate that the corresponding fee numbers were
restated in a subsequent year – and these are those restated numbers. If the data set is the originally stated fees, a “1”
would indicate that the corresponding fee numbers were restated in a subsequent year – however these are the originally
stated numbers. Restated fees on the online site will be labeled with a red “R”.

Year Ended
fiscal_year
4 digit year based on the calendar year ended for the corresponding auditor fee information. Note that calendar year ends
between Jan 1 to 15 would be given the previous year digit. For example a calendar year ended “2 Jan 2005” would have
the value for this field be “2004”. A calendar year ended “28 Jan 2005” would have the value for this field be “2005”.
Year Ended Month (Ideal)
Integer field corresponding to the ideal calendar month end for the corresponding fee information. For example, a
calendar year end of “3 July 2005” would have this value set to “6”. A calendar year ended “3 Jan 2005” would have this
value set to “12”. A calendar year ended “31 December 2004” would have this field set to “12”. fiscal_year_ended
8 digit field corresponding to the calendar yyyyymmdd end for the corresponding fee information. Note that the fields Year
Ended and Year Ended Month (Ideal) are generated from this field.

Fiscal Year Ends (Currently Reported)
fiscaly_ye
The current month-day year year end for the registrant. Programmatically extracted and matched from the sec.gov’s
registrant header page. Please note that the following variable “may not” represent the actual year end as it comes from
the registrant’s header and sometimes is not maintained correctly by the registrant.

Source
form_fkey
Indicates the SEC form from which this data row’s information has been obtained.

Source Date
file_date
The date the filing from which the fee data was extracted was filed with the SEC.
Registrant Financial Information

Financial Data
The financial data points are matched on fiscal year end date. Please note that when the “Financials Date” field is null or zero, it signifies that we were unable to match corresponding financial information to the data row in question.

Stock Price
share_price
Closing price of the registrant’s equity on the date specified (see field Stock Price Date). This value is used to calculate the year end market capitalization.

Stock Price Date
matchfy_price_date
Corresponding date for the Stock Price field.

Market Cap
matchfy_total_shares_outstanding_market_cap
Market capitalization as of Stock Price Date. Calculated by multiplying total shares outstanding as of Stock Price Date times Stock Price.

Financials Date
matchfy_date_ttm
Corresponding year ended date for the Revenue, Earnings, Book Value and Assets fields.

Revenue
matchfy_incmst_revenue_ttm
Corresponds to the past year’s Total Revenue usually found as the first item on the Income Statement. Note that for banks and financial institutions revenue includes both interest and non-interest income. In addition banks and financial institutions do not include write downs or losses of any kind when calculating Total Revenue.

Earnings
matchfy_incmst_net_income_ttm
Corresponds to the past year’s Net Income and is a calculated field (Revenues – Expenses) usually found as a line item on the Income Statement.

Book Value
matchfy_balsh_book_value
Corresponds to the year end Book Value and is a calculated field (Total Stockholders’ Equity – Goodwill – Intangible Assets).

Assets
matchfy_balsh_total_assets
Corresponds to the year end Total Assets and is usually found as an item on the Balance Sheet.
Contact

For more information about online subscriptions, data feeds and custom reports please contact:

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Call or email us to schedule your personal online demonstration today!