

Name	Code	Comment	Stereotype
ABAIIN Registry Entry	fibo-fbc-fct-usjrga:ABAIINRegistryEntry	An entry in the ABA IIN registry, a repository of financial institution characteristics collected by the ABA for those institutions to which they issue IINs	
ABAIIN Registry Entry only applies To	fibo-fbc-fct-usjrga:ABAIINRegistryEntry_only_cmns-cxtdsg:appliesTo	A subtype of associative entity 'applies To' to restrict child entities for the parent, ABAIIN Registry Entry	Associative Entity
ABARTN Registry Entry	fibo-fbc-fct-usjrga:ABARTNRegistryEntry	An entry in the ABA RTN registry, a repository of financial institution characteristics collected by the ABA Registrar on behalf of the ABA	
ABARTN Registry Entry only applies To	fibo-fbc-fct-usjrga:ABARTNRegistryEntry_only_cmns-cxtdsg:appliesTo	A subtype of associative entity 'applies To' to restrict child entities for the parent, ABARTN Registry Entry	Associative Entity
Absolute Prepayment Rate	fibo-sec-dbt-pbs:AbsolutePrepaymentRate	Measure of the monthly rate of loan prepayments as a percentage of the original pool balance	
Account	fibo-fbc-pas-caa:Account	Container for records associated with a business arrangement for regular transactions and services	
Account As An Asset	fibo-fbc-pas-caa:AccountAsAnAsset	Financial asset in the form of an account	
Account Holder	fibo-fbc-pas-caa:AccountHolder	Party that owns an account	
Account Identifier	fibo-fbc-pas-caa:AccountIdentifier	Identifier that denotes an account	
Account Ownership	fibo-fbc-pas-caa:AccountOwnership	Holding of an account	
Account Provider	fibo-fbc-pas-caa:AccountProvider	Party that provides and services an account	
Account Specific Service Agreement	fibo-fbc-pas-caa:AccountSpecificServiceAgreement	Service-agreement that is account-specific, applicable in cases where a client might hold multiple accounts with differing terms and conditions	
Account Statement	fibo-fbc-pas-caa:AccountStatement	Periodic summary of account activity for a given period of time	
Accounting Framework	fibo-be-le-lei:AccountingFramework	Framework, including policies, methods, rules, and processes, used to measure, recognize, present, and disclose the information appearing in an entity's financial statements, and, from a legal ownership perspective, that is applied for accounting consolidation determination	
Accounting Transaction	fibo-fbc-pas-caa:AccountingTransaction	Event recognized by an entry in the records of an account	
Accrual	fibo-fbc-dae-dbt:Accrual	The process of accumulating interest or other income that has been earned but not paid	
Accrued Interest	fibo-fbc-dae-dbt:AccruedInterest	Amount of interest that has been incurred, as of a specific date, on a loan or other financial obligation but has not yet been paid out	
Action	fibo-cae-ce-act:Action	Event announced, initiated or carried out by an organization that affects a legal entity or the securities it issues and may have a material impact on that entity's stakeholders, such as shareholders and creditors	

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Action Classification Scheme	fibo-cae-ce-act:ActionClassificationScheme	Scheme for classifying the kinds of actions and events that may be announced, initiated or carried out by an organization that affects a legal entity or the securities it issues	
Action Classification Scheme only has Member (cmns)	fibo-cae-ce-act:ActionClassificationScheme_only_cmns-col:hasMember	A subtype of associative entity 'has Member (cmns)' to restrict child entities for the parent, Action Classification Scheme	Associative Entity
Action Classifier	fibo-cae-ce-act:ActionClassifier	Classifier that distinguishes the kinds of actions and events that may be announced, initiated or carried out by an organization that affects a legal entity or the securities it issues, such as income-oriented events	
Action Status	fibo-cae-ce-act:ActionStatus	State of some action at some point in time	
Actor	cmns-pts:Actor	Primary performer in a relationship between parties, i.e., the party that does something, causes something to happen, or otherwise plays an agentive role in the relationship	
acts In	cmns-pts:actsIn	Indicates a situation in which the actor plays a primary role	Associative Entity
acts On	cmns-pts:actsOn	Relates an actor in a given situation to the undergoer that they affect under the circumstances	Associative Entity
Ad Hoc Schedule	fibo-fnd-dt-fd:AdHocSchedule	Schedule consisting of some number of individual events that are not necessarily recurring	
Ad Hoc Schedule Entry	fibo-fnd-dt-fd:AdHocScheduleEntry	Entry, including a date or date and time, among multiple non-regularly-recurring entries in a schedule	
Address	fibo-fnd-plc-adr:Address	Index to a location to which communications may be delivered	
Address Component	fibo-fnd-plc-adr:AddressComponent	Aspect of an address	
Addressing Scheme	fibo-fnd-plc-adr:AddressingScheme	System for allocating addresses to objects	
Addressing Scheme only defines	fibo-fnd-plc-adr:AddressingScheme_only_cmns-dsg:defines	A subtype of associative entity 'defines' to restrict child entities for the parent, Addressing Scheme	Associative Entity
Adjustable Rate Dividend	fibo-sec-eq-eq:AdjustableRateDividend	Dividend that varies with a benchmark	
Adjusted Closing Price	fibo-fbc-fi-ip:AdjustedClosingPrice	Amended closing price to reflect a security's value after accounting for any corporate actions, such as stock splits, dividends, and rights offerings	
Administrative Agent	fibo-sec-dbt-dln:AdministrativeAgent	Role of a financial institution (often one of the primary lenders in the syndicate) designated to act as an intermediary between the borrowers and the syndicate lenders	
Adult	fibo-fnd-aap-ppl:Adult	Person who has attained the age of majority as defined in some jurisdiction	
advises	fibo-be-oac-cpty:advises	Provides counsel or guidance to	Associative Entity

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Affiliate	fibo-be-oac-cctl:Affiliate	Party that is related to a legal entity, directly, or indirectly through one or more intermediaries, and controls, or is controlled by, or is under common control with that entity, typically determined by the degree of ownership	Equivalent Entity
Affiliation	fibo-be-oac-cctl:Affiliation	Situation in which a controlled party is affiliated with a controlling party for some period of time	
Age	fibo-fnd-dt-fd:Age	Length of time that something or someone has been alive or existed	
Age Of Majority	fibo-fnd-aap-ppl:AgeOfMajority	Age at which someone acquires the rights and responsibilities of an adult in some jurisdiction	
Agency Agreement	fibo-fbc-pas-fpas:AgencyAgreement	Agreement that designates a party as a registered agent to represent and act on behalf of another party in some, typically legal, financial, or medical capacity	
Agency Of A Foreign Banking Organization	fibo-fbc-fct-usfse:AgencyOfAForeignBankingOrganization	Place of business of a foreign bank, located in any state, at which credit balances are maintained, checks are paid, money is lent, or, to the extent not prohibited by state or federal law, deposits are accepted from a person or entity that is not a citizen or resident of the United States	
Agent	cmns-pts:Agent	Something autonomous that can adapt to and interact with its environment	
Agent For Service Of Process	fibo-fbc-pas-fpas:AgentForServiceOfProcess	Registered agent (person or organization) designated by a business entity, such as a corporation, to receive legal correspondence on behalf of the business entity in the jurisdiction in which the agent's address is located	
Agent Role	cmns-pts:AgentRole	Role played by any agent	
Agreement	fibo-fnd-agr-agr:Agreement	Negotiated understanding between two or more parties, reflecting the offer and acceptance of commitments on the part of either party	
Agreement Corporation	fibo-fbc-fct-usfse:AgreementCorporation	Corporation chartered by a state to engage in international banking, so named because the corporation enters into an 'agreement' with the Fed's Board of Governors that it will limit its activities to those permitted	
Agreement Corporation-Banking	fibo-fbc-fct-usfse:AgreementCorporation-Banking	Agreement corporation whose charter allows the corporation to engage in international banking	
Agreement Corporation-Investment	fibo-fbc-fct-usfse:AgreementCorporation-Investment	Agreement corporation whose charter allows the corporation to engage in international investment banking	
Agricultural Resource	fibo-der-drc-comm:AgriculturalResource	Negotiable commodity that is obtained via some agricultural process, including forestry, fishing, livestock, grain, dairy, corn, cocoa, soybeans, sugar, coffee	
Allotment Right	fibo-der-drc-raw:AllotmentRight	Privileges allotted to existing security holders, entitling them to receive new securities free of charge	
Allotment Right Formula	fibo-der-drc-raw:AllotmentRightFormula	Rule applied to calculate the number of securities for an allotment right, typically based on the number of these instruments that the holder holds	
Alpha2Code (cr)	lcc-cr:Alpha2Code	A digraph representing a country or geographic region	
Alpha2Code (lr)	lcc-lr:Alpha2Code	A language identifier for a human language as defined by ISO 639-1, that is, a two-letter combination of characters used to represent a language or languages	

Name	Code	Comment	Stereotype
Alpha3Code (cr)	lcc-cr:Alpha3Code	A trigraph representing a country or geographic region	
Alpha3Code (lr)	lcc-lr:Alpha3Code	A language identifier for a human language as defined by ISO 639, that is, a three-letter combination of characters used to represent a language or languages	
Alternative Trading System	fibo-fbc-fct-mkt:AlternativeTradingSystem	Trading venue that is more loosely regulated than a regulated exchange	
American Depositary Receipt	fibo-sec-eq-dr:AmericanDepositaryReceipt	Depositary receipt that represents securities of a foreign company and allows that company's securities to trade in the U.S. financial markets	
American Depositary Receipt Level	fibo-sec-eq-dr:AmericanDepositaryReceiptLevel	Classifier for American depositary receipts that categorizes ADRs into levels based on the extent to which the foreign company has access to the U.S. market	
American Depositary Receipt Level Scheme	fibo-sec-eq-dr:AmericanDepositaryReceiptLevelScheme	Classifier for American depositary receipts that categorizes ADRs into levels based on the extent to which the foreign company has access to the U.S. market	
American Exercise Terms	fibo-sec-dbt-ex:AmericanExerciseTerms	Exercise terms that stipulate that an option may be exercised on or before the date of expiration	
American Statistics Publisher	fibo-ind-ei-usei:AmericanStatisticsPublisher	Statistical information publisher comprised of the government agencies and departments that publish statistical information on behalf of the U.S. Federal Government	
Amortization	fibo-fbc-dae-dbt:Amortization	The process of reduction of debt or other costs through periodic charges to assets or liabilities, such as through principal payments on mortgages	
Amortization Schedule	fibo-fbc-dae-dbt:AmortizationSchedule	Schedule of periodic payments (repayment installments) that specify changes in the balance of the debt over time	
Amortizing Bond	fibo-sec-dbt-bnd:AmortizingBond	Bond that regularly pays down the principal (face value) on the debt along with its interest expense over the life of the bond	
Amount Of Money	fibo-fnd-acc-cur:AmountOfMoney	Amount of readily available cash in banknotes and coins	
Anchor Date	fibo-fnd-dt-fd:AnchorDate	Fixed reference point within a series or timeline	
Ancient Language	lcc-lr:AncientLanguage	An extinct language that has an attested literature and is recognized as having special status in the academic community	
Annualized Standard Deviation	fibo-fnd-utl-alx:AnnualizedStandardDeviation	Standard deviation for some measure over a specific reference period	
applies Methodology	fibo-fnd-arr-asmt:appliesMethodology	Indicates the strategy used for the purposes of determining the fair market or present value of something	Associative Entity
applies To	cmns-cxtsdg:appliesTo	Indicates something for which a context is material, germane, or relevant in some way	Associative Entity
applies To Account	fibo-fbc-pas-caa:appliesToAccount	Indicates the account to which the transaction record or individual transaction applies	Associative Entity
Appraisal	fibo-fnd-arr-asmt:Appraisal	Written estimate of the market value of something as of some point in time, typically provided by a qualified appraiser	
Appraised Value	fibo-fnd-arr-asmt:AppraisedValue	Estimated value of some asset as of a given point in time	

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Appraiser	fibo-fnd-arr-asmt:Appraiser	Party that evaluates or estimates the nature, quality, ability, or value of someone or something	
Approved Publication Arrangement	fibo-fbc-fct-mkt:ApprovedPublicationArrangement	Data reporting services provider that is authorized to provide the service of publishing certain trade reports on behalf of banks, investment firms, or asset management companies	
Approved Reporting Mechanism	fibo-fbc-fct-mkt:ApprovedReportingMechanism	Data reporting services provider that is authorized to provide the service of reporting details of transactions to competent authorities or ESMA (the European Securities and Markets Authority) on behalf of investment firms	
Arbitrary Unit	cmns-qtu:ArbitraryUnit	Arbitrarily defined unit of measurement, where a relation of the unit to a physical unit of the SI does not exist or is unknown	
Arithmetic Mean	fibo-fnd-utl-alx:ArithmeticMean	Sum of a collection of numbers divided by the number of numbers in the collection	
Arrangement (cmns)	cmns-col:Arrangement	Systematic plan, manner, or method for making, doing, achieving, or organizing something	
Arrangement (lcc)	lcc-lr:Arrangement	A structure or means of organizing information such as a schema, numbering system, organization scheme, measurement system, taxonomy, or language for organizing information	
Articles Of Incorporation	fibo-be-oac-exec:ArticlesOfIncorporation	Contract that establishes a new corporation or, when amended, adjusts the legal basis for the corporation, and outlines basic information about the corporation, including the type of business, and a description of the business' operational characteristics	
Artificial Language	lcc-lr:ArtificialLanguage	A language for human communication that has been artificially devised	
Asian Option	fibo-der-drc-exo:AsianOption	Option whose exercise terms involve a payoff determined by the average underlying price (either the strike price or the settlement price) of the underlying asset over a predetermined period	
Asian Option Classifier	fibo-der-drc-exo:AsianOptionClassifier	Financial instrument classifier that classifies Asian options based on whether they are rate-based or price based	
Aspect	cmns-cls:Aspect	Characteristic or feature that can be used to dimensionalize, filter, or subset a class, collection, or set of things	
Assessment Activity	fibo-fnd-arr-asmt:AssessmentActivity	Activity involving the evaluation or estimation of the nature, quality, ability, or value of someone or something	
Assessment Event	fibo-fnd-arr-asmt:AssessmentEvent	Event involving the evaluation or estimation of the nature, quality, or ability of someone or something	
Assessment Report	fibo-fnd-arr-asmt:AssessmentReport	Report that includes an opinion, judgement, appraisal, or view about something and typically the methodology and raw inputs used to arrive at that opinion	
Asset	fibo-fnd-oac-own:Asset	Something of monetary value that is owned or provides benefit to some party	
Asset Backed Credit Default Swap	fibo-der-cr-cds:AssetBackedCreditDefaultSwap	Credit default swap whose underlying reference obligation is an asset-backed security rather than corporate credit	

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Asset Backed Security	fibo-sec-dbt-pbs:AssetBackedSecurity	Debt instrument backed by receivables other than those arising out of real estate loans or mortgages	
Asset Class	fibo-sec-sec-cls:AssetClass	Financial instrument classifier for a group of securities that exhibit similar characteristics, behave similarly in the marketplace and are subject to the same laws and regulations	
Assignable Contract	fibo-fnd-agr-ctr:AssignableContract	Contract in which contract holder (assignor) may transfer some or all of their rights and obligations to another party (assignee)	
Association	fibo-be-fct-fct:Association	Not-for-profit organization that is owned by and acts on behalf of its members	
Attachment Point	fibo-sec-dbt-pbs:AttachmentPoint	Lower tranche boundary of a tranche defined as a percentage of the value of the total pool of collateral, either at issuance or as of some point in time	
Auction Date Rule	fibo-sec-sec-sch:AuctionDateRule	Business recurrence interval convention that is a published rule for defining the date of some auction event	
Auction Market	fibo-fbc-fct-mkt:AuctionMarket	Exchange in which buyers and sellers submit competitive bids that do not involve direct negotiations between parties, as part of an auction scheduled either on demand or on a periodic basis	
Auction Rate Dividend	fibo-sec-eq-eq:AuctionRateDividend	Preferred share dividend whose rate is periodically reset through an auction, typically every 7, 14, 28, or 35 days	
Auditor	fibo-be-oac-exec:Auditor	Party qualified and authorized to review and verify the accuracy of financial records and ensure that companies comply with tax laws	
Authorization	fibo-be-oac-exec:Authorization	Situation in which a party authorizes someone to act on their behalf under certain conditions for some period of time	
Authorized Party	fibo-be-oac-exec:AuthorizedParty	Party that has been given the responsibility to act on behalf of another party under some set of guidelines	
authorizes	fibo-be-oac-exec:authorizes	Endorses, enables, empowers, or gives permission to	Associative Entity
authorizes Through	fibo-be-oac-exec:authorizesThrough	Indicates the situation that facilitates designation of an authorized party by the authorizing party for some purpose	Associative Entity
Authorizing Party	fibo-be-oac-exec:AuthorizingParty	Party that delegates some role, authority, or control to another party	
Auto Asset Backed Security	fibo-sec-dbt-abs:AutoAssetBackedSecurity	Asset-backed security that is backed by an underlying pool of auto-related loans and/or leases	
Auto Debt Pool	fibo-sec-dbt-abs:AutoDebtPool	Debt pool of loans and/or leases that are motor vehicle-related	
Automated System	fibo-fnd-aap-agt:AutomatedSystem	System that reduces or eliminates the need for human involvement in order to complete a task	
Average Absolute Deviation	fibo-fnd-utl-alx:AverageAbsoluteDeviation	Average of the absolute deviations from a central point	
Average Daily Earnings	fibo-ind-ei-ei:AverageDailyEarnings	Measure of the average daily wage an employee makes over the reporting period	

Name	Code	Comment	Stereotype
Average Earnings	fibo-ind-ei-ei:AverageEarnings	Measure of the average wage an hourly or salaried worker makes in a given period of time	
Average Hourly Earnings	fibo-ind-ei-ei:AverageHourlyEarnings	Measure of the average hourly wage an employee makes over the reporting period	
Average Monthly Earnings	fibo-ind-ei-ei:AverageMonthlyEarnings	Measure of the average monthly wage an employee makes over the reporting period	
Average Weekly Earnings	fibo-ind-ei-ei:AverageWeeklyEarnings	Measure of the average weekly wage an employee makes over the reporting period	
Averaging Strategy	fibo-der-drc-exo:AveragingStrategy	Method used for calculating the average rate or price of an Asian option	
Balance	fibo-fbc-pas-caa:Balance	Amount of money available or owed	
Bank	fibo-fbc-fct-fse:Bank	Depository institution, usually a corporation, that accepts deposits, makes loans, pays checks, and performs related services, for individual members of the public, businesses or other organizations	
Bank Account Identifier	fibo-fbc-pas-caa:BankAccountIdentifier	Identifier that identifies a demand deposit account provided by a bank	
Bank Holding Company	fibo-fbc-fct-fse:BankHoldingCompany	Any company that owns and/or has direct or indirect control of one or more banks; BHCs may also own nonbanking subsidiaries such as broker-dealers and asset managers	
Bank Identifier	fibo-fbc-pas-caa:BankIdentifier	Identifier that uniquely identifies the financial institution and, when appropriate, the branch of that financial institution servicing an account	
Bankers Acceptance	fibo-sec-dbt-tstd:BankersAcceptance	Short-term debt instrument that is guaranteed and paid by a bank and used as a relatively safe form of payment for large transactions	
Bankers Bank	fibo-fbc-fct-usfse:BankersBank	Commercial bank owned exclusively (except to the extent directors' qualifying shares are required by law) by other depository institutions or depository institution holding companies, the activities of which are limited by its articles of association exclusively to providing services to or for other depository institutions, their holding companies, and the officers, directors, and employees of such institutions and companies, and to providing correspondent banking services at the request of other depository institutions or their holding companies	
Bankers Bank Not Subject To Reserve Requirements	fibo-fbc-fct-usfse:BankersBankNotSubjectToReserveRequirements	Bankers' bank whose activities are not limited by specific requirements of the Federal Reserve	
Bankers Bank Subject To Reserve Requirements	fibo-fbc-fct-usfse:BankersBankSubjectToReserveRequirements	Bankers' bank whose activities are limited by specific requirements of the Federal Reserve	
Banking Product	fibo-fbc-fct-fse:BankingProduct	Product provided to consumers and businesses by a depository institution	
Banking Service	fibo-fbc-fct-fse:BankingService	Financial service offered by a depository institution	

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Bankruptcy	fibo-fbc-dae-cre:Bankruptcy	Credit event involving a change in state or condition in which a party becomes insolvent	
Barrier Capital Protection Certificate	fibo-der-drc-str:BarrierCapitalProtectionCertificate	Capital-protected product whose protection is defined as a percentage of the nominal price (e.g. 100 percent), with minimum redemption at expiry equivalent to the capital protection	
Barrier Discount Certificate	fibo-der-drc-str:BarrierDiscountCertificate	Participation certificate that enables the investor to acquire the underlying asset at a lower price in return for a limited payout, and for which the maximum redemption amount (Cap) is paid out if the barrier is never breached	
Barrier Instrument Based Mini Future Certificate	fibo-der-drc-raw:BarrierInstrumentBasedMiniFutureCertificate	Mini-future certificate that immediately expires if the barrier instrument trading price level is breached during product lifetime	
Barrier Option	fibo-der-drc-exo:BarrierOption	Option whose final exercise depends upon the path taken by the price of an underlying instrument, i.e., whose payoff depends on whether or not the underlying asset has reached or exceeded a predetermined price	
Barrier Reverse Convertible Certificate	fibo-der-drc-str:BarrierReverseConvertibleCertificate	Participation certificate whose payout is conditional: should the barrier never be breached, the nominal price plus coupon is paid at redemption; if the barrier is breached the product changes into a reverse convertible	
Barrier Underlying Mini Future Certificate	fibo-der-drc-raw:BarrierUnderlyingMiniFutureCertificate	Mini-future certificate that immediately expires if the barrier underlying level is breached during product lifetime	
Base Metal	fibo-der-drc-comm:BaseMetal	Common metal that tarnishes, oxidizes, or corrodes relatively quickly when exposed to air or moisture, that is widely used in commercial and industrial applications, such as construction and manufacturing	
Base Quantity Kind	cmns-qtu:BaseQuantityKind	Quantity in a conventionally chosen subset of a given system of quantities, where no quantity in the subset can be expressed in terms of the other quantities within that subset	
Base Rate	fibo-ind-ir-ir:BaseRate	Basic rate of interest on which the actual rate a bank charges on loans to its customers is calculated	
Base Unit	cmns-qtu:BaseUnit	Measurement unit that is defined by a system of units to be the reference measurement unit for a base quantity	
Basel III Designation	fibo-sec-sec-eurst:BaselIIIDesignation	European Union wide securities designation, defined by the Basel Committee on Banking Supervision (BCBS), that classifies securities based on the quality of capital underlying the instrument	
Basic Bank Account Identifier	fibo-fbc-pas-caa:BasicBankAccountIdentifier	Identifier that uniquely identifies an individual account at a specific financial institution in a particular country and which includes a bank identifier of the financial institution servicing that account	
Basis Swap	fibo-der-drc-swp:BasisSwap	Swap in which payment streams are referenced to different bases	

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Basket	fibo-fbc-pas-fpas:Basket	Collection of goods, services, or other things (e.g., financial contracts) that can be purchased and sold in some marketplace	
Basket Certificate	fibo-der-drc-str:BasketCertificate	Certificate whose underlying asset represents a fraction of a basket of securities that corresponds to the subscription ratio	
Basket Constituent	fibo-fbc-pas-fpas:BasketConstituent	Component of a basket	Equivalent Entity
Basket Credit Default Swap	fibo-der-cr-cds:BasketCreditDefaultSwap	Credit default swap that references a bespoke, synthetic portfolio of underlying assets whose components have been agreed to for a specific OTC derivative by the parties to the transaction	
Basket Future	fibo-der-drc-ff:BasketFuture	Futures contract whose underlying asset is a basket of securities and/or indices	
Basket Of Commodities	fibo-der-drc-comm:BasketOfCommodities	Custom basket whose constituents consist of one or more negotiable commodities	
Basket Of Credit Default Swaps	fibo-der-cr-cds:BasketOfCreditDefaultSwaps	Basket of reference obligations are credit default swap instruments	
Basket Of Credit Risks	fibo-ind-mkt-bas:BasketOfCreditRisks	Basket of instruments, legal entities, or a combination thereof collected for the purpose of analyzing risk	
Basket Of Debt Instruments	fibo-der-sbd-sbd:BasketOfDebtInstruments	Basket of securities whose constituents are debt instruments	
Basket Of Equities	fibo-ind-mkt-bas:BasketOfEquities	Basket of securities whose constituents are listed shares	
Basket Of Indices	fibo-sec-sec-bsk:BasketOfIndices	Basket composed of market indices	
Basket Of Indices Constituent	fibo-sec-sec-bsk:BasketOfIndicesConstituent	Single constituent of a basket of indices	
Basket Of Indices Constituent only comprises	fibo-sec-sec-bsk:BasketOfIndicesConstituent_only_c mns-col:comprises	A subtype of associative entity 'comprises' to restrict child entities for the parent, Basket Of Indices Constituent	Associative Entity
Basket Of Securities	fibo-sec-sec-bsk:BasketOfSecurities	Basket composed of securities, typically of a particular asset class such as equities or bonds	
Basket Option	fibo-der-drc-opt:BasketOption	Option whose underlying asset is a group, or basket, of commodities, securities, indices, or currencies	
Basket Warrant	fibo-der-drc-raw:BasketWarrant	Warrant that permits the holder to acquire a package or group of assets at a specified price during a specified period	
Beneficial Owner	fibo-be-oac-cown:BeneficialOwner	Party that enjoys the benefits of ownership (such as receipt of income) of something even though its ownership (title) may be in the name of another party (called a nominee or registered owner)	
Beneficial Ownership	fibo-be-oac-cown:BeneficialOwnership	Control situation linking something at least one beneficial owner	
Beneficiary	fibo-fnd-agr-agr:Beneficiary	Party that receives some benefit or advantage or profits from something	

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Benefit Corporation	fibo-be-le-cb:BenefitCorporation	Not-for-profit corporation set up under specific state legislation, typically to provide some social benefit, without an obligation to maximize shareholder return	
Bermudan Exercise Terms	fibo-sec-dbt-ex:BermudanExerciseTerms	Exercise terms that stipulate that an option may only be exercised on predetermined dates within some exercise window, often on one day each month or at the date of expiration	
Best Bid	fibo-fbc-fi-ip:BestBid	Highest bid price a prospective buyer is willing to pay at a particular time for a given security	
Best Efforts Offering	fibo-sec-sec-iss:BestEffortsOffering	Securities offering whereby investment bankers commit to doing their best to sell the securities offered, but do not assume the full risk of an underwriter	
Best Offer	fibo-fbc-fi-ip:BestOffer	Lowest price acceptable to a prospective seller for a given security at a particular point in time	
Bibliographic Citation	sm:BibliographicCitation	A reference to an authoritative source for provenance or substantiation purposes; The form of bibliographic citation may be specific to a domain, publication, or community, thus specific properties to define the details are not provided. FRBR, ISO 690, and others provide reasonable approaches if none is explicitly required for a specification.	
Bibliographic Code	lcc-lr:BibliographicCode	An alpha-3 code that is a member of the set of bibliographic codes in ISO 639-2	
Bid Ask Spread	fibo-fbc-fi-ip:BidAskSpread	Difference between an offer (ask) price and a bid price	
Bid Price	fibo-fbc-fi-ip:BidPrice	Price a prospective buyer is willing to pay	
Bill Of Exchange	fibo-sec-dbt-tstd:BillOfExchange	Short-term negotiable financial instrument consisting of an order in writing addressed by one person (the seller of goods) to another (the buyer), requiring the latter to pay a fixed amount of money on demand (a sight draft) or on a predetermined date (a time draft)	
Birth Certificate	fibo-fnd-aap-ppl:BirthCertificate	An original document certifying the circumstances of the birth, or a certified copy of or representation of the ensuing registration of that birth	
Birth Certificate Identification Scheme	fibo-fnd-aap-ppl:BirthCertificateIdentificationScheme	System for allocating identifiers to birth certificates	
Birth Certificate Identifier	fibo-fnd-aap-ppl:BirthCertificateIdentifier	Identifier associated with a vital record documenting the birth of a child	
Blue Sky Law	fibo-sec-sec-usrst:BlueSkyLaw	State-level securities regulation, designed to protect investors against securities fraud that require issuers to be registered and to disclose details of their offerings	
Board Agreement	fibo-be-corp-corp:BoardAgreement	Formal, legally binding agreement between members of the Board of Directors of the organization	
Board Capacity	fibo-be-oac-exec:BoardCapacity	Authority to act in a fiduciary capacity with respect to the organization, including but not limited to determining and executing corporate policy	
Board Composition Control	fibo-be-oac-exec:BoardCompositionControl	Situation in which a voting shareholder, entity owner, or some other party in the case of a not-for-profit organization, appoints and/or nominates someone to the board of directors of an organization for some period of time	

Name	Code	Comment	Stereotype
Board Member	fibo-be-oac-exec:BoardMember	Party that has fiduciary responsibility with respect to the organization, including but not limited to determining and executing corporate policy	
Board Membership	fibo-be-oac-exec:BoardMembership	Situation relating an individual member of the board of directors to the organization	
Board Of Directors	fibo-be-oac-exec:BoardOfDirectors	Group of people comprising the governing body of an organization that has the authority to set organizational strategy and policies as well as to select and, to some degree manage, leadership	
Bond	fibo-sec-dbt-bnd:Bond	Tradable debt instrument representing a loan in which the issuer owes the holder(s) a debt	
Bond Amortization Payment Terms	fibo-sec-dbt-bnd:BondAmortizationPaymentTerms	Terms that include a schedule for repayment of the principal over the lifetime of the bond, typically in equal payments at regular intervals	
Bond Conversion Terms	fibo-sec-dbt-bnd:BondConversionTerms	Terms indicating when a convertible bond can be converted to another security (usually a publicly traded share issued by of the same issuer)	
Bond Coupon	fibo-sec-dbt-bnd:BondCoupon	Interest rate on a debt security that the issuer promises to pay to the holder until maturity, expressed as an annual percentage of the face value	
Bond Future	fibo-der-drc-ff:BondFuture	Futures contract whose underlying asset is at least one bond	
Bond Insurance	fibo-sec-dbt-bnd:BondInsurance	Insurance policy that a bond issuer purchases that guarantees the repayment of the principal and all associated interest payments to the bondholders in the event of default	
Bond Option	fibo-der-drc-opt:BondOption	Option giving the buyer (holder) the right, but not the obligation, to buy or sell (depending on whether it is a call or a put) a bond at a certain price on or before a specified date	
Bond Pool	fibo-sec-dbt-abs:BondPool	Debt pool of consisting of bonds	
Bond Principal Repayment Terms	fibo-sec-dbt-bnd:BondPrincipalRepaymentTerms	Terms for the repayment of the principal on a bond	
Bond Purchase Right	fibo-der-drc-raw:BondPurchaseRight	Purchase right that gives a prospective acquiree's bondholders the right to buy bonds of the firm or bonds of anyone who acquires the firm at a deep discount to their fair market value	
Bond Registrar	fibo-sec-dbt-bnd:BondRegistrar	Party responsible for maintaining records on behalf of the issuer that identify the owners of a registered bond issue	
Bond Subscription Right	fibo-der-drc-raw:BondSubscriptionRight	Subscription right entitling existing bond holders to subscribe to new securities at a price normally lower than the prevailing market price	
Bond Variable Coupon	fibo-sec-dbt-bnd:BondVariableCoupon	Bond coupon that has a variable interest rate	
Bond With Partial Call	fibo-sec-dbt-bnd:BondWithPartialCall	Bond with a feature whereby the issue can be partially called for amounts that are at the discretion of the issuer	
Bond With Published Sinking Fund	fibo-sec-dbt-bnd:BondWithPublishedSinkingFund	Bond whereby amortization is via a known and published schedule	
Bond With Warrant	fibo-sec-dbt-bnd:BondWithWarrant	Bond issue whereby the issue includes a warrant	

Name	Code	Comment	Stereotype
Bonus Certificate	fibo-der-drc-str:BonusCertificate	Certificate whose minimum redemption is equal to the nominal value provided the barrier has not been breached, with a greater risk in relation to multiple underlying asset(s) (worst-of), allowing for a higher bonus level or lower barrier, and with a reduced risk compared to a direct investment into the underlying asset(s)	
Bookrunner	fibo-sec-dbt-dln:Bookrunner	Financial institution (typically a commercial or investment bank) responsible for coordinating the arrangement, structuring, and marketing of the loan to potential lenders	
Borrower	fibo-fbc-dae-dbt:Borrower	Party to a credit agreement that is obligated to repay the amount borrowed (principal) with interest and other fees according to the terms of the instrument	
Borrower Identification Scheme	fibo-fbc-dae-dbt:BorrowerIdentificationScheme	System for allocating identifiers to borrowers	
Borrower Identifier	fibo-fbc-dae-dbt:BorrowerIdentifier	Sequence of characters, capable of uniquely identifying a borrower	
Borrowing Capacity	fibo-fbc-dae-dbt:BorrowingCapacity	Upper bound on the total amount of money that a lender believes a party has the ability to repay an obligation when due, as of some point in time	
Branch	fibo-be-le-fbo:Branch	Part of a larger organization that might not be co-located with it	
Branch Of A Depository Institution	fibo-fbc-fct-usfse:BranchOfADepositoryInstitution	Any office or any place of business located in any State of the United States at which deposits are received	
Branch Of Government	fibo-be-ge-ge:BranchOfGovernment	Division of the government of a state, with separate and independent powers and areas of responsibility so that the powers of one branch are not in conflict with the powers associated with the other branches	
Breach Of Contract	fibo-fnd-agr-ctr:BreachOfContract	Classifier of events representing a violation of an express, or implied, condition of a contract to do or not to do something, without a legitimate excuse	
Breach Of Covenant	fibo-fnd-agr-ctr:BreachOfCovenant	Classifier of events representing breaking a promise specified in a contract to do or not to do something, without a legitimate excuse	
broad Match	skos:broadMatch	Skos:broadMatch is used to state a hierarchical mapping link between two conceptual resources in different concept schemes.	Associative Entity
broader	skos:broader	Relates a concept to a concept that is more general in meaning.	Associative Entity
broader Transitive	skos:broaderTransitive	Skos:broaderTransitive is a transitive superproperty of skos:broader.	Associative Entity
Broker	fibo-fbc-pas-fpas:Broker	Any party that acts as an intermediary between a buyer and a seller, usually charging a commission	
Broker Dealer	fibo-fbc-pas-fpas:BrokerDealer	Any party in the business of buying and selling securities, operating as both a broker and a dealer, depending on the transaction	
Brokerage Account	fibo-fbc-pas-caa:BrokerageAccount	Account offered by a broker that allows the investor to deposit funds and place investment orders	
Brokerage Firm	fibo-fbc-fct-fse:BrokerageFirm	Firm in the business of buying and selling securities, operating as both a broker and a dealer, depending on the transaction	

Name	Code	Comment	Stereotype
Build America Bond	fibo-sec-dbt-bnd:BuildAmericaBond	Taxable municipal bond issued through December 31, 2010 under the American Recovery and Reinvestment Act of 2009 (ARRA)	
Bullet Bond	fibo-sec-dbt-bnd:BulletBond	Bond whose entire principal value is paid on the maturity date, rather than amortized over its lifetime	
Bullet Principal Repayment Terms	fibo-sec-dbt-bnd:BulletPrincipalRepaymentTerms	Terms for repayment of the principal for a bond as a single payment covering the whole principal amount	
Bullion	fibo-der-drc-comm:Bullion	Physical precious metal that is officially recognized as being at least 99.5 percent pure	
Business Calendar	fibo-fnd-dt-fd:BusinessCalendar	Schedule and communications tool used to manage meetings, plan events, and coordinate activities within and/or across organizations	
Business Center (cmns)	cmns-loc:BusinessCenter	Municipality where business is conducted, especially one that is considered a financial center	
Business Center (fibo)	fibo-fnd-plc-loc:BusinessCenter	This entity's FIBO source ontology class or object property is deprecated (see the entity properties Annotation tab) and will be removed in a future release. Data modelers should use the equivalent entity instead.	Equivalent Entity
Business Center Code	fibo-fbc-fct-bc:BusinessCenterCode	Code used to denote a metropolitan area where business is conducted	
Business Center Code Scheme	fibo-fbc-fct-bc:BusinessCenterCodeScheme	Coding scheme used to define a set of codes for municipalities or business centers	
Business Day Adjustment	fibo-fnd-dt-bd:BusinessDayAdjustment	This entity's FIBO source ontology class or object property is deprecated (see the entity properties Annotation tab) and will be removed in a future release. Data modelers should use the equivalent entity instead.	Equivalent Entity
Business Day Adjustment Code	fibo-fbc-fct-bc:BusinessDayAdjustmentCode	Code used to denote a convention for specifying what happens when a date falls on a day that is weekend or holiday in some municipality or business center	
Business Day Convention	fibo-fnd-dt-bd:BusinessDayConvention	Convention that enumerates the possible ways to handle a date that falls on a weekend or holiday	
Business Entity	fibo-be-le-lp:BusinessEntity	Entity that is formed and administered as per commercial law in order to engage in business activities	
Business Identifier Code	fibo-fbc-fct-fse:BusinessIdentifierCode	International identifier for financial and non-financial institutions used to facilitate automated processing of information for financial services	
Business Identifier Code Data Record	fibo-fbc-fct-ireg:BusinessIdentifierCodeDataRecord	Entry in a registry that conforms to ISO 9362 for the management of BIC codes and related registration information	
Business Identifier Code Scheme	fibo-fbc-fct-fse:BusinessIdentifierCodeScheme	Scheme that specifies the elements of a unique business identifier code (BIC) scheme to identify financial and non-financial institutions used to facilitate automated processing of information for financial services	

Name	Code	Comment	Stereotype
Business License	fibo-be-le-lp:BusinessLicense	License that allows the holder to conduct business or carry out a specific profession within some jurisdiction for some period of time	
Business Number	fibo-fbc-fct-cajrga:BusinessNumber	Unique, 9-digit number that is the standard identifier for legal entities in Canada which are typically a business	
Business Objective	fibo-fnd-gao-obj:BusinessObjective	Objective that reflects the strategic goals and direction of a business within a time frame and available resources	
Business Party Prefix	fibo-fbc-fct-fse:BusinessPartyPrefix	Four-character (4 alphanumeric) code associated with an organization for the purposes of banking telecommunications	
Business Party Suffix	fibo-fbc-fct-fse:BusinessPartySuffix	Two-character (2 alphanumeric) code associated with the organization for the purposes of banking telecommunications	
Business Recurrence Interval	fibo-fnd-dt-bd:BusinessRecurrenceInterval	Recurrence interval that is defined per a specific convention that determines how recurring days should be handled	
Business Recurrence Interval Convention	fibo-fnd-dt-bd:BusinessRecurrenceIntervalConvention	Convention that specifies how recurring days should be handled, such as the end of the month, a particular day of the month, a day of the week, or more specifically, a t-bill auction date	
Business Register Identifier	fibo-fbc-fct-breg:BusinessRegisterIdentifier	Identifier that uniquely identifies a business register, such as a register identified by the Global Legal Entity Identifier Foundation (GLEIF) registration authorities list	
Business Registration Authority	fibo-fbc-fct-breg:BusinessRegistrationAuthority	Registration authority that is responsible for maintaining a registry of business entities	
Business Registry	fibo-fbc-fct-breg:BusinessRegistry	Registry for registering and maintaining information about business entities	
Business Registry Entry	fibo-fbc-fct-breg:BusinessRegistryEntry	Entry in a business registry	
Business Strategy	fibo-fnd-gao-obj:BusinessStrategy	Strategy for achieving a specific business goal, objective, solution or outcome	
Business Strategy Classifier	fibo-cae-ce-act:BusinessStrategyClassifier	Classifier of corporate actions that involve improving liquidity or changing the overall structure of the organization through diversification, combining and closing parts of the business, etc, to increase long-term profitability	
Butterfly	fibo-der-drc-opt:Butterfly	Strategy that combines bull and bear spreads with a fixed risk and capped profit	
Buyer	fibo-fnd-pas-pas:Buyer	Party that purchases something in exchange for money or other consideration under a contract of sale	
buys	fibo-fnd-pas-pas:buys	Links a party in the role of purchaser to something that they have purchased or plan to purchase	Associative Entity
buys From	fibo-fnd-pas-pas:buysFrom	Links a party in the role of purchaser to a party from which they have made or are planning to make a purchase	Associative Entity
Bylaws	fibo-be-oac-exec:Bylaws	Written rules for conduct of a corporation, association, partnership or any organization	
Calculated Date	fibo-fnd-dt-fd:CalculatedDate	Date that is or will be determined based on some formula	
Calculated Price	fibo-fnd-acc-cur:CalculatedPrice	Monetary price determined by a formula	
Calculation	fibo-fnd-dt-oc:Calculation	Actual execution of some computation, computational process, or operation that was scheduled or triggered by something	

Name	Code	Comment	Stereotype
Calculation Agent	fibo-der-drc-bsc:CalculationAgent	Party that is responsible for determining the value of a derivative and in some cases, determines how much the parties owe one another	
Calculation Event	fibo-fnd-dt-oc:CalculationEvent	Kind of event that is either scheduled or triggered by something, such as a related financial event, that causes a calculation to be performed	
Calculation Period	fibo-fnd-dt-fd:CalculationPeriod	Explicit period from the start to the end of a specific interval or range within which a computational process or operation occurs	
Calculation Period Length	fibo-fnd-dt-fd:CalculationPeriodLength	Explicit number of days from the adjusted effective or start date to the adjusted termination or end date calculated in accordance with the applicable day count fraction	
Calendar Period	fibo-fnd-dt-fd:CalendarPeriod	Time interval that occurs within a system that fixes the beginning and length of a segment of the year with respect to that system	
Calendar Specified Interval	fibo-fnd-dt-fd:CalendarSpecifiedInterval	Recurrence interval that is defined as the nth day of some calendar period (such as a calendar month), and a time direction (forward from the beginning of the month, or backwards from the end)	
Call Event	fibo-sec-dbt-dbti:CallEvent	An event associated with the call schedule for a debt instrument	
Call Feature	fibo-sec-dbt-dbti:CallFeature	Redemption provision defining the rights of the issuer to buy back a security at a call price after a call protection period	
Call Notification Provision	fibo-sec-dbt-dbti:CallNotificationProvision	Provision of a call feature defining notification requirements	
Call Notification Provision only has Date Period	fibo-sec-dbt-dbti:CallNotificationProvision_only_cmns-dt:hasDatePeriod	A subtype of associative entity 'has Date Period' to restrict child entities for the parent, Call Notification Provision	Associative Entity
Call Option	fibo-der-drc-opt:CallOption	Option giving the buyer (holder) the right, but not the obligation, to buy the assets specified at a fixed price or formula, on or before a specified date	
Call Premium	fibo-sec-dbt-dbti:CallPremium	The price over par paid by an issuer to redeem securities when exercising a call provision	
Call Put Warrant	fibo-der-drc-raw:CallPutWarrant	Warrant that either does not specify call or put features, or that explicitly includes both a call and put feature	
Call Schedule	fibo-sec-dbt-dbti:CallSchedule	A schedule of call prices and when they are in effect	
Call Warrant	fibo-der-drc-raw:CallWarrant	Warrant giving the buyer (holder) the right, but not the obligation, to acquire specific underlying assets during a specified period at a specified price	
Call Window	fibo-sec-dbt-dbti:CallWindow	An explicit period of time prior to a call date during which an issuer or agent must give notice to holders	
Callable Bond	fibo-sec-dbt-bnd:CallableBond	Bond that includes a stipulation allowing the issuer the right to repurchase and retire the bond at the call price after the call protection period	
Callable Convertible Bond	fibo-sec-dbt-bnd:CallableConvertibleBond	Convertible bond that is also callable	

Name	Code	Comment	Stereotype
Canadian Consumer Price Index	fibo-ind-ei-caei:CanadianConsumerPriceIndex	Economic indicator representing a measure of changes over time in the prices of a fixed basket of consumer goods and services that Canadian private households consume	
Canadian Credit Union	fibo-fbc-fct-cafse:CanadianCreditUnion	A not-for-profit financial institution, typically formed by the employees of a company, labor union, or religious group, operated as a cooperative association organized for the purpose of promoting thrift among its members and creating a source of credit for provident or productive purposes	
Canadian Households Consumers Universe	fibo-ind-ei-caei:CanadianHouseholdsConsumersUniverse	A statistical universe consisting of all private households in Canada, with the exception of soldiers on military bases, people living on First Nations reserves, institutionalized persons, and households living in the rural areas of the three northern territories	
Canadian Producer Price Index	fibo-ind-ei-caei:CanadianProducerPriceIndex	An economic indicator representing a measure of the change over time in the prices of a fixed-basket of domestic producer goods and services	
Canary Exercise Terms	fibo-sec-dbt-ex:CanaryExerciseTerms	Exercise terms that stipulate that an option may only be exercised on predetermined dates until the first step is reached, but not after that point	
Capability (cmns)	cmns-org:Capability	Ability to perform a specific function or achieve a particular outcome	
Capability (fibo)	fibo-fnd-plc-fac:Capability	This entity's FIBO source ontology class or object property is deprecated (see the entity properties Annotation tab) and will be removed in a future release. Data modelers should use the equivalent entity instead.	Equivalent Entity
Capital Labor Energy Materials Multifactor Productivity	fibo-ind-ei-ei:CapitalLaborEnergyMaterialsMultifactorProductivity	Ratio of a quantity index of gross output to a quantity index of combined inputs	
Capital Labor Multifactor Productivity Value Added	fibo-ind-ei-ei:CapitalLaborMultifactorProductivityValueAdded	Ratio of a quantity index of value added to a quantity index of combined labor and capital input	
Capital Lease	fibo-fbc-dae-dbt:CapitalLease	Lease that must be reflected on an organization's balance sheet as an asset and as a corresponding liability	
Capital Productivity Value Added	fibo-ind-ei-ei:CapitalProductivityValueAdded	Ratio of a quantity index of value added to a quantity index of capital input	
Capital Protected Product	fibo-der-drc-str:CapitalProtectedProduct	Structured product that participates in the performance of a financial asset, such as a stock, fund or index, while protecting the investor's capital	
Capital Protection Certificate With Coupons	fibo-der-drc-str:CapitalProtectionCertificateWithCoupons	Capital-protected product whose protection is defined as a percentage of the nominal price (e.g. 100 percent), with minimum redemption at expiry equivalent to the capital protection	

Name	Code	Comment	Stereotype
Capital Protection Certificate With Participation	fibo-der-drc-str:CapitalProtectionCertificateWithParticipation	Capital-protected product whose protection is defined as a percentage of the nominal amount (e.g. 100 percent), with minimum redemption at expiry equivalent to the capital protection	
Capital Protection Convertible Certificate	fibo-der-drc-str:CapitalProtectionConvertibleCertificate	Capital-protected product whose protection is defined as a percentage of the nominal price (e.g. 100 percent), with minimum redemption at expiry equivalent to the capital protection	
Capital Surplus	fibo-fnd-acc-aeq:CapitalSurplus	Capital contributed in excess of the par value (stated value) of the ownership interest issued	
Capitalization Based Weighting Function	fibo-ind-mkt-bas:CapitalizationBasedWeightingFunction	Weighting function derived from the relative market capitalization (share price times the number of shares outstanding) of the companies tracked by an index	
Capitalized Lease Obligation Debt Basket	fibo-der-sbd-sbd:CapitalizedLeaseObligationDebtBasket	Basket of debt instruments whose constituents are contracts entitling a renter the temporary use of an asset and, in accounting terms, has asset ownership characteristics	
Capped Option	fibo-der-drc-opt:CappedOption	Option with an established profit cap or cap price	
Card Account	fibo-loan-spc-crd:CardAccount	Account whose terms and conditions are defined in a card agreement that is represented by a payment card	
Card Authentication Value	fibo-loan-spc-crd:CardAuthenticationValue	Card verification value specifically for JCB payment cards	
Card Authentication Value2	fibo-loan-spc-crd:CardAuthenticationValue2	Card verification value specifically for JCB payment cards	
Card Expiration Date	fibo-loan-spc-crd:CardExpirationDate	Date on which a given payment card expires	
Card Identification Number	fibo-loan-spc-crd:CardIdentificationNumber	Card verification value specifically for American Express and Discover payment cards	
Card Product	fibo-loan-spc-crd:CardProduct	Financial product involving the issuance of credit, debit, or other payment cards	
Card Security Code	fibo-loan-spc-crd:CardSecurityCode	Card verification value specifically for American Express payment cards	
Card Validation Code	fibo-loan-spc-crd:CardValidationCode	Card verification code specifically for Mastercard payment cards	
Card Validation Code2	fibo-loan-spc-crd:CardValidationCode2	Card verification value specifically for Mastercard payment cards	
Card Verification Code Value	fibo-loan-spc-crd:CardVerificationCodeValue	Code that specifies either (1) magnetic-stripe data, or (2) printed security features that are used to protect data integrity and limit alteration, counterfeiting and fraud generally	
Card Verification Value	fibo-loan-spc-crd:CardVerificationValue	Card verification value specifically for Visa and Discover payment cards	
Card Verification Value2	fibo-loan-spc-crd:CardVerificationValue2	Card verification value specifically for Visa payment cards	
Cardholder	fibo-loan-spc-crd:Cardholder	Account holder to whom a payment card is issued	

Name	Code	Comment	Stereotype
Cash Instrument	fibo-fbc-fi-fi:CashInstrument	Financial instrument whose value is determined by the market and that is readily transferable (highly liquid)	
Cash Settlement Method	fibo-der-cr-cds:CashSettlementMethod	Strategy for calculating or otherwise establishing a reference final price for the contract	
Cash Settlement Terms	fibo-fbc-fi-stl:CashSettlementTerms	Contractual commitment to settle in cash	
Cashflow Expression	fibo-der-drc-bsc:CashflowExpression	Expression that specifies a calculation of a cash flow as a component of a cashflow formula	
Cashflow Formula	fibo-der-drc-bsc:CashflowFormula	Formula for determining cashflows for a derivative instrument	
Cashflow Terms	fibo-der-drc-bsc:CashflowTerms	Terms setting out a cashflow structure of payments committed to by one party to a contract	
Catalog	fibo-fbc-pas-fpas:Catalog	Publication including a list of products available for sale with their descriptions and possibly prices	
causes	fibo-fnd-rel-rel:causes	Relationship between an event or set of events or factors (the cause) and a second event, phenomenon, situation, or result (the effect), where the second event or outcome is understood as a consequence of the first	Associative Entity
Central Bank	fibo-fbc-fct-fse:CentralBank	Financial institution that is the monetary authority and major regulatory bank for a country (or group of countries)	
Central Counterparty Clearing House	fibo-fbc-fct-fse:CentralCounterpartyClearingHouse	Clearing house that helps facilitate trading in derivatives and equities markets	
Central Securities Depository	fibo-fbc-fct-fse:CentralSecuritiesDepository	Functional entity that provides a central point for depositing financial instruments ('securities'), for example, bonds and shares	
Certificate	cmns-doc:Certificate	Document attesting to the truth of some fact or set of facts	
Certificate Of Deposit	fibo-fbc-pas-caa:CertificateOfDeposit	Cash instrument associated with a time deposit account that cannot be withdrawn for a certain period of time (term)	
Certificate Of Obligation	fibo-sec-dbt-bnd:CertificateOfObligation	Municipal security available to governing councils in case of emergency, such as a natural disaster, that needs immediate action without time for voter referendum	
Certificate Of Participation	fibo-sec-dbt-bnd:CertificateOfParticipation	Debt instrument evidencing a pro rata share in a specific pledged revenue stream, usually lease payments by the issuer that are typically subject to annual appropriation	
Change Action	fibo-cae-ce-act:ChangeAction	Corporate action to disseminate information regarding a change further described in the corporate action details	
characterizes	cmns-cls:characterizes	Provides a discriminating feature or quality of	Associative Entity
Chartered Legal Person	fibo-be-le-lp:CharteredLegalPerson	A legal person created by a royal charter or decree	

Name	Code	Comment	Stereotype
Chief Executive Officer	fibo-be-oac-exec:ChiefExecutiveOfficer	Top corporate officer responsible for an organization's overall operations and performance	
Chief Financial Officer	fibo-be-oac-exec:ChiefFinancialOfficer	Senior-most corporate officer responsible for financial control and planning for an organization or project	
Chinese Depositary Receipt	fibo-sec-eq-dr:ChineseDepositaryReceipt	Global depositary receipt that represents ownership in the securities of a non-Chinese company that trades on a public exchange in China	
Chooser Option	fibo-der-drc-exo:ChooserOption	Exotic option that allows its holder (buyer) to exercise the right to buy (call) or sell (put) specified assets at a fixed price whereby the buyer does not have to decide whether the contract will be a put or a call until an agreed future date, prior to expiration	
Chronologically Ordered Collection	cmns-strcol:ChronologicallyOrderedCollection	Structured collection whose elements are ordered by time	
Chronologically Ordered Constituent	cmns-strcol:ChronologicallyOrderedConstituent	Element of a collection that is ordered within a collection with respect to time	
Civilian	fibo-ind-ei-ei:Civilian	Person that is not a member of the military (i.e., that is not on active duty)	
Civilian Labor Force	fibo-ind-ei-ei:CivilianLaborForce	Subset of the civilian, non-institutional population considered to be part of the labor force during a given reporting period	
Civilian Labor Force Participation Rate	fibo-ind-ei-ei:CivilianLaborForceParticipationRate	Economic indicator representing the rate of participation the labor force of a given economy for some specified period	
Civilian Non Institutional Person	fibo-ind-ei-ei:CivilianNonInstitutionalPerson	Legal working-age person that does not live in an institution (for example, a correctional facility, long-term care hospital, or nursing home), and is not on active military duty	
Civilian Non Institutional Population	fibo-ind-ei-ei:CivilianNonInstitutionalPopulation	Statistical universe consisting of people of a certain age who reside in a given region, do not live in institutions (for example, correctional facilities, long-term care hospitals, and nursing homes), and are not on active military duty	
Claim	fibo-fnd-law-lcap:Claim	Demand or assertion made by one party on another, based on facts that, taken together, give rise to a legally enforceable right or judicial action	
Class Action	fibo-cae-ce-act:ClassAction	Corporate action involving a situation where interested parties seek restitution for financial loss	
Classification Of Financial Instruments Code Scheme	fibo-sec-sec-cls:ClassificationOfFinancialInstrumentsCodeScheme	Classification scheme for set of codes for financial instruments that can be used globally for straight-through processing by all involved participants in an electronic data processing environment	
Classification Scheme	cmns-cls:ClassificationScheme	System for allocating classifiers to things	

Name	Code	Comment	Stereotype
Classification Scheme only defines	cmns-cls:ClassificationScheme_only_cmns-dsg:defines	A subtype of associative entity 'defines' to restrict child entities for the parent, Classification Scheme	Associative Entity
Classifier	cmns-cls:Classifier	Standardized classification or delineation for something, per some scheme for such delineation, within a specified context	
classifies (cmns)	cmns-cls:classifies	Arranges in categories according to one or more shared characteristics	Associative Entity
classifies (lcc)	lcc-cr:classifies	Arranges in categories according to shared characteristics	Associative Entity
Clean Price	fibo-fbc-fi-ip:CleanPrice	Debt instrument price that does not include accrued interest	
Clearing Bank	fibo-fbc-fct-fse:ClearingBank	Commercial bank that facilitates payment and settlement of financial transactions, such as check clearing or facilitating trades between the sellers and buyers of securities or other financial instruments or contracts	
Clearing Corporation	fibo-fbc-fct-fse:ClearingCorporation	Clearing house that is organized as a corporation	
Clearing House	fibo-fbc-fct-fse:ClearingHouse	Financial service provider that is exchange affiliated and provides clearing services, including the validation, delivery, and settlement of financial transactions, for financial intermediaries	
Clearing Service	fibo-fbc-fct-fse:ClearingService	Service provided on behalf of an institutional market participant by a clearing services provider following a trade that finalizes the transfer of security ownership	
Client	fibo-fnd-pas-pas:Client	Party that purchases professional services from, or has a formal relationship to purchase services from another party	
Client Identifier	fibo-fnd-pas-pas:ClientIdentifier	Sequence of characters uniquely identifying a client within the context of some organization	
Cliquet Option	fibo-der-drc-exo:CliquetOption	Exotic option that is a series of at-the-money (ATM) options, either puts or calls, where each successive option becomes active when the previous one expires	
Close Date	fibo-fbc-pas-caa:CloseDate	Date on which something was closed	
close Match	skos:closeMatch	Skos:closeMatch is used to link two concepts that are sufficiently similar that they can be used interchangeably in some information retrieval applications. In order to avoid the possibility of "compound errors" when combining mappings across more than two concept schemes, skos:closeMatch is not declared to be a transitive property.	Associative Entity
Closed End Credit	fibo-loan-ln-ln:ClosedEndCredit	Credit agreement in which the loan principal cannot be increased after funds are dispersed in full when the loan closes	
Closed End Investment	fibo-sec-fund-fund:ClosedEndInvestment	Investment fund that has a fixed number of shares offered by an investment company through an initial public offering	
Closed End Mortgage Loan	fibo-loan-reln-mtg:ClosedEndMortgageLoan	Loan secured by real estate with no ability for the borrower to receive additional funds under the loan at a later date	

Name	Code	Comment	Stereotype
Closed End Reverse Mortgage	fibo-loan-reln-mtg:ClosedEndReverseMortgage	Reverse mortgage that provides a lump sum payment to the borrower at closing, with no ability for the borrower to receive additional funds under the mortgage at a later date	
Closing Price	fibo-fbc-fi-ip:ClosingPrice	Cash value of the last transacted price before the market closes	
Closing Price Determination Method	fibo-fbc-fi-ip:ClosingPriceDeterminationMethod	Strategy for calculating or otherwise determining an official closing price	
Code Element (cmns)	cmns-cds:CodeElement	Sequence of characters denoting something for some purpose, within a specified context, according to some rule set	
Code Element (lcc)	lcc-lr:CodeElement	A sequence of characters denoting something that it is associated with for some purpose, within a specified context, according to some rule set	
Code Set (cmns)	cmns-cds:CodeSet	System of alpha-numeric symbols, or combinations of symbols, that stand for specified values in some context	
Code Set (cmns) only has Member (cmns)	cmns-cds:CodeSet_only_cmns-col:hasMember	A subtype of associative entity 'has Member (cmns)' to restrict child entities for the parent, Code Set (cmns)	Associative Entity
Code Set (lcc)	lcc-lr:CodeSet	A system of alpha-numeric symbols, or combinations of symbols, that stand for specified values in some context	
Code Set (lcc) only has Member (lcc)	lcc-lr:CodeSet_only_lcc-lr:hasMember	A subtype of associative entity 'has Member (lcc)' to restrict child entities for the parent, Code Set (lcc)	Associative Entity
Coherent Derived Unit	cmns-qtu:CoherentDerivedUnit	Derived unit that, for a given system of quantities and for a chosen set of base units, is a product of powers of base units with no other proportionality factor than one	
Collar	fibo-der-drc-opt:Collar	Option trading strategy that involves buying a downside put and selling an upside call that is implemented to protect against large losses, but which also limits large upside gains	
Collateral	fibo-fbc-dae-dbt:Collateral	Something pledged as security to ensure fulfillment of an obligation to another party, to lend money, extend credit, or provision securities	
Collateral Agreement (fbc)	fibo-fbc-dae-dbt:CollateralAgreement	This entity's FIBO source ontology class or object property is deprecated (see the entity properties Annotation tab) and will be removed in a future release. Data modelers should use the equivalent entity instead.	Equivalent Entity
Collateral Agreement (fnd)	fibo-fnd-agr-ctr:CollateralAgreement	Written contract related to another contract designed to provide clarity and additional protection for all parties involved, that is separate from the primary contract and that can be independently enforced	
Collateral Value As Of Date	fibo-fbc-dae-dbt:CollateralValueAsOfDate	Appraised value of the collateral for an obligation as of a given date	
Collateralized Guaranty	fibo-fbc-dae-gty:CollateralizedGuaranty	Guaranty that takes the form of some asset that is pledged by a borrower to a lender (usually in return for a loan)	

Name	Code	Comment	Stereotype
Collateralized Loan	fibo-loan-ln-ln:CollateralizedLoan	Secured loan that is secured with cash or other acceptable collateral (real property, securities or other assets) provided by the borrower as specified in the collateral agreement	
Collection (cmns)	cmns-col:Collection	Grouping of things (may be zero) that have some shared significance	
Collection (lcc)	lcc-lr:Collection	A grouping of some variable number of things (may be zero) that have some shared significance	
Collection (skos)	skos:Collection	A meaningful collection of concepts.	
Collection Of Security Prices	fibo-fbc-fi-ip:CollectionOfSecurityPrices	Collection consisting of a series of prices, each of which has a specific date and time associated with it, for some security	
Collective Investment Vehicle (fund)	fibo-sec-fund-fund:CollectiveInvestmentVehicle	This entity's FIBO source ontology class or object property is deprecated (see the entity properties Annotation tab) and will be removed in a future release. Data modelers should use the equivalent entity instead.	Equivalent Entity
Collective Investment Vehicle (sec)	fibo-sec-sec-pls:CollectiveInvestmentVehicle	Assets pooled by investors whose share capital remains separate from the assets of the vehicle	
Collective Language Code	lcc-lr:CollectiveLanguageCode	A language identifier or code used to represent a group of languages	
Collective Language Code only denotes (lcc)	lcc-lr:CollectiveLanguageCode_only_lcc-lr:denotes	A subtype of associative entity 'denotes (lcc)' to restrict child entities for the parent, Collective Language Code	Associative Entity
Comaker	fibo-loan-ln-ln:Comaker	Party that signs a borrower's promissory note, providing additional security and potentially improving the quality of the debt	
Combined Instruments Purchase Right	fibo-der-drc-raw:CombinedInstrumentsPurchaseRight	Purchase right that gives a prospective acquirer's holders of multiple securities the right to buy securities of the firm or securities of anyone who acquires the firm at a deep discount to their fair market value	
Combined Instruments Subscription Right	fibo-der-drc-raw:CombinedInstrumentsSubscriptionRight	Subscription right entitling existing holders of multiple securities to subscribe to new securities at a price normally lower than the prevailing market price	
Combined Loan To Value Ratio	fibo-loan-ln-ln:CombinedLoanToValueRatio	Ratio of the total amount of debt that is secured by the asset(s) and the appraised value of the asset(s) securing the financing	
Combined Statistical Area	fibo-ind-ei-ei:CombinedStatisticalArea	Combination of adjacent metropolitan and micropolitan areas with economic ties measured by commuting patterns	
Commercial Bank	fibo-fbc-fct-fse:CommercialBank	Depository institution that engages in various financial services, such as accepting deposits and making loans	
Commercial Credit Card Agreement	fibo-loan-spc-crd:CommercialCreditCardAgreement	Credit card agreement for a card issued to, or in conjunction with, a formal organization, such as a small business, middle market business, local, state, or national government, or large corporation	

Name	Code	Comment	Stereotype
Commercial Finance Company	fibo-fbc-fct-fse:CommercialFinanceCompany	Finance company that makes loans to manufacturers and wholesalers, secured by accounts receivable, inventories, and equipment	
Commercial Lending Company	fibo-fbc-fct-usfse:CommercialLendingCompany	Any institution, other than a bank or an organization operating under section 25 of the Federal Reserve Act [12 U.S.C. 601 et seq.], organized under the laws of any State of the United States, or the District of Columbia which maintains credit balances incidental to or arising out of the exercise of banking powers and engages in the business of making commercial loans	
Commercial Lending Service	fibo-fbc-pas-caa:CommercialLendingService	Service involving the extension of credit to support business activities	
Commercial Loan	fibo-loan-spc-com:CommercialLoan	Loan extended to a corporation, commercial enterprise, joint venture, or other organization as opposed to a consumer	
Commercial Paper	fibo-sec-dbt-tstd:CommercialPaper	An unsecured short-term debt instrument typically issued by a bank, corporation, or foreign government to obtain funds to meet short-term debt obligations, such as accounts receivable, inventories, or payroll, backed only by an issuing bank or company promise to pay the face amount on the maturity date specified on the note	
Commitment	fibo-fnd-agr-agr:Commitment	Promise made by some party to act or refrain from acting in some manner	
Commitment At Large	fibo-fnd-agr-agr:CommitmentAtLarge	Commitment made by some party without direct involvement from the potential beneficiaries of that commitment	
Committed Credit Facility	fibo-fbc-dae-dbt:CommittedCreditFacility	Credit facility that is a confirmed source of financing for the borrower, as long as the borrower meets the conditions of the agreement	
Committed Sub Facility	fibo-fbc-dae-dbt:CommittedSubFacility	Contractually committed portion of a credit facility that is available to the borrower and may be associated with some specific collateral	
Committee On Uniform Securities Identification Procedures Number	fibo-sec-sec-idind:CommitteeOnUniformSecuritiesIdentificationProceduresNumber	Nine-character alphanumeric number that identifies all North American stocks and registered bonds for the purposes of facilitating clearing and settlement of trades, issued by CUSIP Global Services on behalf of the American Bankers' Association, which is a part of Standard and Poor's Capital IQ, that is the National Numbering Agency Identifier for securities issued in North America, which is also part of the ISIN for the security it identifies	
Commodity	fibo-fnd-pas-pas:Commodity	Material resource used in commerce that is interchangeable with other commodities of the same type	
Commodity Basket Constituent	fibo-der-drc-comm:CommodityBasketConstituent	Component of a custom commodity basket whose relative importance with respect to other basket constituents is known	
Commodity Derivative	fibo-der-drc-comm:CommodityDerivative	Derivative instrument whose primary underlying item is a physical commodity, or the price, or related index, or any other aspect related to a physical commodity	
Commodity Derivative Underlier	fibo-der-drc-comm:CommodityDerivativeUnderlier	Underlier of a commodity derivative, including, but not limited to, the negotiable commodity itself	
Commodity Forward	fibo-der-drc-comm:CommodityForward	Forward contract in which a buyer and seller agree upon delivery of a specified quality and quantity of goods at a specified future date	

Name	Code	Comment	Stereotype
Commodity Future	fibo-der-drc-comm:CommodityFuture	Futures contract to buy or sell a predetermined amount of a commodity at a specific price on a specific date in the future	
Commodity Index	fibo-der-drc-comm:CommodityIndex	Investment vehicle that tracks a basket of commodities to measure their price and investment return performance	
Commodity Instrument	fibo-fbc-fi-fi:CommodityInstrument	Financial instrument representing an ownership interest in bulk goods, such as raw materials and primary agricultural products	
Commodity Option	fibo-der-drc-comm:CommodityOption	Option where the option buyer has the right to buy or sell specified commodities or commodity related index at a fixed price or formula, on or before a specified date	
Commodity Return Leg	fibo-der-drc-comm:CommodityReturnLeg	Leg of a commodity return swap in which the return is based on a physical commodity, or the price, or behavior of the price, or any other aspect related to a physical commodity	
Commodity Spot Contract	fibo-der-drc-comm:CommoditySpotContract	Contract that involves physical delivery of the commodity asset at settlement	
Commodity Swap	fibo-der-drc-comm:CommoditySwap	Commodity derivative that includes, without limitation, any swap for which the primary underlying notional item is a physical commodity, or the price, or behavior of the price, or the level of a commodity index, or other aspect related to a physical commodity	
Commodity Trading Advisor	fibo-fbc-fct-fse:CommodityTradingAdvisor	Party that directly or indirectly advises others as to the value or advisability of buying or selling futures contracts or options	
Commodity Underlying Asset	fibo-der-drc-comm:CommodityUnderlyingAsset	This entity's FIBO source ontology class or object property is deprecated (see the entity properties Annotation tab) and will be removed in a future release. Data modelers should use the equivalent entity instead.	Equivalent Entity
Commodity Warrant	fibo-der-drc-raw:CommodityWarrant	Warrant that permits the holder to acquire a specified amount of a commodity during a specified period at a specified price	
Commodore Option	fibo-der-drc-exo:CommodoreOption	Exotic option consisting of a number of digital barrier options that pay a coupon if a pre-determined level of the underlying or basket of underlyings is reached	
Common Code Registry Entry	fibo-sec-sec-idind:CommonCodeRegistryEntry	Entry in a common code registry	
Common Code Registry Entry only applies To	fibo-sec-sec-idind:CommonCodeRegistryEntry_only_cmns-cxtdsg:appliesTo	A subtype of associative entity 'applies To' to restrict child entities for the parent, Common Code Registry Entry	Associative Entity
Common Convertible Share Purchase Right	fibo-der-drc-raw:CommonConvertibleSharePurchaseRight	Purchase right that gives a prospective acquirer's common, convertible shareholders the right to buy common, convertible shares of the firm or common, convertible shares of anyone who acquires the firm at a deep discount to their fair market value	
Common Convertible Share Subscription Right	fibo-der-drc-raw:CommonConvertibleShareSubscriptionRight	Subscription right entitling existing common convertible shareholders to subscribe to new securities at a price normally lower than the prevailing market price	

Name	Code	Comment	Stereotype
Common Enhanced Voting Restricted Fully Paid Registered Share	fibo-sec-eq-10962:CommonEnhancedVotingRestrictedFullyPaidRegisteredShare	Common share that confers multiple votes per share, is restricted from a sales / transfer perspective, is fully paid and is registered	
Common Enhanced Voting Restricted Nil Paid Registered Share	fibo-sec-eq-10962:CommonEnhancedVotingRestrictedNilPaidRegisteredShare	Common share that confers multiple votes per share, is restricted from a sales / transfer perspective, is nil paid and is registered	
Common Enhanced Voting Restricted Partly Paid Registered Share	fibo-sec-eq-10962:CommonEnhancedVotingRestrictedPartlyPaidRegisteredShare	Common share that confers multiple votes per share, is restricted from a sales / transfer perspective, is partially paid and is registered	
Common Enhanced Voting Unrestricted Fully Paid Registered Share	fibo-sec-eq-10962:CommonEnhancedVotingUnrestrictedFullyPaidRegisteredShare	Common share that confers multiple votes per share, is not restricted from a sales / transfer perspective, is fully paid and is registered	
Common Enhanced Voting Unrestricted Nil Paid Registered Share	fibo-sec-eq-10962:CommonEnhancedVotingUnrestrictedNilPaidRegisteredShare	Common share that confers multiple votes per share, is not restricted from a sales / transfer perspective, is nil paid and is registered	
Common Enhanced Voting Unrestricted Partly Paid Registered Share	fibo-sec-eq-10962:CommonEnhancedVotingUnrestrictedPartlyPaidRegisteredShare	Common share that confers multiple votes per share, is not restricted from a sales / transfer perspective, is partially paid and is registered	
Common Interest Development Corporation	fibo-be-le-cb:CommonInterestDevelopmentCorporation	Not-for-profit corporation set up under specific state legislation as a business entity for homeowners' associations	
Common Non Voting Restricted Fully Paid Registered Share	fibo-sec-eq-10962:CommonNonVotingRestrictedFullyPaidRegisteredShare	Common share that confers exactly 0 votes per share, is restricted from a sales / transfer perspective, is fully paid and is registered	
Common Non Voting Restricted Nil Paid Registered Share	fibo-sec-eq-10962:CommonNonVotingRestrictedNilPaidRegisteredShare	Common share that confers exactly 0 votes per share, is restricted from a sales / transfer perspective, is nil paid and is registered	
Common Non Voting Restricted Partly Paid Registered Share	fibo-sec-eq-10962:CommonNonVotingRestrictedPartlyPaidRegisteredShare	Common share that confers exactly 0 votes per share, is restricted from a sales / transfer perspective, is partially paid and is registered	

Name	Code	Comment	Stereotype
Common Non Voting Unrestricted Fully Paid Registered Share	fibo-sec-eq-10962:CommonNonVotingUnrestrictedFullyPaidRegisteredShare	Common share that confers exactly 0 votes per share, is unrestricted from a sales perspective, is fully paid and is registered	
Common Non Voting Unrestricted Nil Paid Registered Share	fibo-sec-eq-10962:CommonNonVotingUnrestrictedNilPaidRegisteredShare	Common share that confers exactly 0 votes per share, is unrestricted from a sales perspective, is nil paid and is registered	
Common Non Voting Unrestricted Partly Paid Registered Share	fibo-sec-eq-10962:CommonNonVotingUnrestrictedPartlyPaidRegisteredShare	Common share that confers exactly 0 votes per share, is unrestricted from a sales perspective, is partially paid and is registered	
Common Restricted Voting Restricted Fully Paid Registered Share	fibo-sec-eq-10962:CommonRestrictedVotingRestrictedFullyPaidRegisteredShare	Common share that confers less than one vote per share, is restricted from a sales / transfer perspective, is fully paid and is registered	
Common Restricted Voting Restricted Nil Paid Registered Share	fibo-sec-eq-10962:CommonRestrictedVotingRestrictedNilPaidRegisteredShare	Common share that confers less than one vote per share, is restricted from a sales / transfer perspective, is nil paid and is registered	
Common Restricted Voting Restricted Partly Paid Registered Share	fibo-sec-eq-10962:CommonRestrictedVotingRestrictedPartlyPaidRegisteredShare	Common share that confers less than one vote per share, is restricted from a sales / transfer perspective, is partially paid and is registered	
Common Restricted Voting Unrestricted Fully Paid Registered Share	fibo-sec-eq-10962:CommonRestrictedVotingUnrestrictedFullyPaidRegisteredShare	Common share that confers less than one vote per share, is unrestricted from a sales / transfer perspective, is fully paid and is registered	
Common Restricted Voting Unrestricted Nil Paid Registered Share	fibo-sec-eq-10962:CommonRestrictedVotingUnrestrictedNilPaidRegisteredShare	Common share that confers less than one vote per share, is unrestricted from a sales / transfer perspective, is nil paid and is registered	
Common Restricted Voting Unrestricted Partly Paid Registered Share	fibo-sec-eq-10962:CommonRestrictedVotingUnrestrictedPartlyPaidRegisteredShare	Common share that confers less than one vote per share, is unrestricted from a sales / transfer perspective, is partially paid and is registered	
Common Share	fibo-sec-eq-eq:CommonShare	Share that signifies a unit of ownership in a corporation and represents a claim on part of the corporation's assets and earnings	

Name	Code	Comment	Stereotype
Common Share Purchase Right	fibo-der-drc-raw:CommonSharePurchaseRight	Purchase right that gives a prospective acquiree's common shareholders the right to buy common shares of the firm or common shares of anyone who acquires the firm at a deep discount to their fair market value	
Common Share Subscription Right	fibo-der-drc-raw:CommonShareSubscriptionRight	Subscription right entitling existing common shareholders to subscribe to new securities at a price normally lower than the prevailing market price	
Common Voting Restricted Fully Paid Registered Share	fibo-sec-eq-10962:CommonVotingRestrictedFullyPaidRegisteredShare	Common share that confers exactly one vote per share, is restricted from a sales / transfer perspective, is fully paid and is registered	
Common Voting Restricted Nil Paid Registered Share	fibo-sec-eq-10962:CommonVotingRestrictedNilPaidRegisteredShare	Common share that confers exactly one vote per share, is restricted from a sales / transfer perspective, is nil paid and is registered	
Common Voting Restricted Partly Paid Registered Share	fibo-sec-eq-10962:CommonVotingRestrictedPartlyPaidRegisteredShare	Common share that confers exactly one vote per share, is restricted from a sales / transfer perspective, is partially paid and is registered	
Common Voting Unrestricted Fully Paid Registered Share	fibo-sec-eq-10962:CommonVotingUnrestrictedFullyPaidRegisteredShare	Common share that confers exactly one vote per share, is unrestricted from a sales perspective, is fully paid and is registered	
Common Voting Unrestricted Nil Paid Registered Share	fibo-sec-eq-10962:CommonVotingUnrestrictedNilPaidRegisteredShare	Common share that confers exactly one vote per share, is unrestricted from a sales perspective, is nil paid and is registered	
Common Voting Unrestricted Partly Paid Registered Share	fibo-sec-eq-10962:CommonVotingUnrestrictedPartlyPaidRegisteredShare	Common share that confers exactly one vote per share, is unrestricted from a sales perspective, is partially paid and is registered	
Company Law	fibo-be-oac-exec:CompanyLaw	Legislation under which the formation, registration or incorporation, governance, and dissolution of a firm is administered and controlled	
Company Secretary	fibo-be-oac-exec:CompanySecretary	Corporate officer appointed by the directors of an organization, responsible for ensuring compliance with legal obligations related to corporate governance	
Company Warrant	fibo-der-drc-raw:CompanyWarrant	Equity warrant to purchase shares of capital stock issued by the corporation whose equity is the underlying asset	
Complete Address	fibo-fnd-plc-uspsa:CompleteAddress	Delivery address that has all the address elements necessary to allow an exact match with the current Postal Service ZIP+4 and City State files to obtain the finest level of ZIP+4 and delivery point codes for the delivery address	
complies With	cmns-col:compliesWith	Adheres to policies or rules specified in	Associative Entity
Composite Market	fibo-fbc-fi-ip:CompositeMarket	Group of exchanges and trading venues referenced for pricing purposes	

Name	Code	Comment	Stereotype
Composition	cmns-rlcmp:Composition	Distinct thing resulting from bringing together other things, possibly in specific roles, for a particular purpose	
Composition only has Constituent	cmns-rlcmp:Composition_only_cmns-col:hasConstituent	A subtype of associative entity 'has Constituent' to restrict child entities for the parent, Composition	Associative Entity
Compound Option	fibonacci-der-drc-exo:CompoundOption	Exotic option for which the underlying asset is another option	
comprises	cmns-col:comprises	Includes, consists of, or contains, especially within a particular scope	Associative Entity
Concept	skos:Concept	An idea or notion; a unit of thought.	
Concept Scheme	skos:ConceptScheme	A set of concepts, optionally including statements about semantic relationships between those concepts.	
Condition Precedent	fibonacci-fnd-agr-ctr:ConditionPrecedent	Stipulation that specifies conditions that must be met before some aspect of a contract takes effect	
Condor Spread	fibonacci-der-drc-opt:CondorSpread	Non-directional options strategy that limits both gains and losses while seeking to profit from either low or high volatility	
confers	fibonacci-fnd-rel-rel:confers	Grants or bestows by virtue of some authority	Associative Entity
confers Ownership Of	fibonacci-sec-eq-eq:confersOwnershipOf	Grants ownership via contract	Associative Entity
Consent Solicitation	fibonacci-cae-ce-act:ConsentSolicitation	Corporate action that is a procedure that aims to obtain consent of holder to a proposal by the issuer or a third party without convening a meeting	
Consolidated Tape Provider	fibonacci-fbc-fct-mkt:ConsolidatedTapeProvider	Data reporting services provider that is authorized to provide the service of collecting trade reports for financial instruments from regulated markets, MTFs, OTFs and APAs and consolidating them into a continuous electronic live data stream providing price and volume data per financial instrument	
Constant	cmns-qtu:Constant	Symbol that represents a value that does not change (i.e., is fixed) with respect to a formula or expression	
Constant Leverage Certificate	fibonacci-der-drc-raw:ConstantLeverageCertificate	Entitlement that combines the structure of an open-end certificate with a leverage option with no fixed term, making leverage available without a term restriction, without a knock-out barrier dependency	
Constituent	cmns-col:Constituent	Component of a collection or combination of things	
Constitution	fibonacci-fnd-law-cor:Constitution	Set of basic principles by which an organization is governed, especially in relation to the rights of the people it governs	
Constitutional Owner	fibonacci-be-oac-opty:ConstitutionalOwner	Entity owner that holds an equity stake in said entity, in the form of shareholders' equity	
Consumer	fibonacci-fnd-pas-pas:Consumer	Party that utilizes economic goods or services, typically for personal, family, or household purposes	
Consumer Asset Backed Security	fibonacci-sec-dbt-abs:ConsumerAssetBackedSecurity	Structured finance securities collateralized by pools of auto loans and leases (auto ABS), credit card receivables (credit card ABS) or student loans (student loan ABS)	

Name	Code	Comment	Stereotype
Consumer Credit Card Agreement	fibo-loan-spc-crd:ConsumerCreditCardAgreement	Credit card agreement for a card issued for household, family, or other personal expenditures that is accessed by a borrower's use of a credit card	
Consumer Expenditure Survey	fibo-ind-ei-usei:ConsumerExpenditureSurvey	Statistical program conducted on a regular basis that provides information on the buying habits of consumers, including data on their expenditures, income, and consumer unit (families and single consumers) characteristics	
Consumer Finance Company	fibo-fbc-fct-fse:ConsumerFinanceCompany	Finance company that lends to individuals under the small loans laws of the jurisdiction in which they operate	
Consumer Loan	fibo-loan-spc-cns:ConsumerLoan	Loan to one or more individuals for household, family, or other personal expenditures, excluding mortgages and student loans	
Consumer Price Index	fibo-ind-ei-ei:ConsumerPriceIndex	Economic indicator representing measure of the change over time in the prices of consumer goods and services that households consume	
Context	cmns-cxtmsg:Context	Situation or frame of reference in which something applies, exists, happens, or is used and that helps to illustrate or explain it	
Contextual Designation	cmns-cxtmsg:ContextualDesignation	Designation that applies to something in some context	
Contextual Designation only has Applicable Period	cmns-cxtmsg:ContextualDesignation_only_cmns-cxtmsg:hasApplicablePeriod	A subtype of associative entity 'has Applicable Period' to restrict child entities for the parent, Contextual Designation	Associative Entity
Contextual Identification Scheme	cmns-cxtid:ContextualIdentificationScheme	Identification scheme that applies within one or more contexts	
Contextual Identifier	cmns-cxtid:ContextualIdentifier	Sequence of characters uniquely identifying that with which it is associated, within a specified context	
Contextual Name	cmns-cxtmsg:ContextualName	Designation by which someone, some place, or something is known in some context	
Contingent Credit Default Swap	fibo-der-cr-cds:ContingentCreditDefaultSwap	Credit default swap in which an additional triggering event is required	
Contingent Obligation	fibo-fnd-law-lcap:ContingentObligation	Obligation that depends on a future event or the performance of an action	
Contingent Right	fibo-fnd-law-lcap:ContingentRight	Right that depends on a future event or the performance of an action	
Contract	fibo-fnd-agr-ctr:Contract	Voluntary, deliberate agreement between competent parties to which the parties agree to be legally bound, and for which the parties provide valuable consideration	
Contract Document	fibo-fnd-agr-ctr:ContractDocument	Legal document that records the formal terms and conditions of some contract	
Contract For Difference	fibo-der-drc-bsc:ContractForDifference	Cash-settled derivative where the parties agree to exchange on the maturity of the contract the difference between the current value of the underlying asset and the initial value of that asset when the contract is initiated	
Contract Lifecycle	fibo-fbc-pas-fpas:ContractLifecycle	Lifecycle of an agreement, including, but not limited to a credit agreement, financial instrument, or other formal contract, from initial stages through retirement	
Contract Lifecycle Event	fibo-fbc-pas-fpas:ContractLifecycleEvent	Kind of event that occurs during one or more stages of the lifecycle of an agreement	

Name	Code	Comment	Stereotype
Contract Lifecycle Event Occurrence	fibo-fbc-pas-fpas:ContractLifecycleEventOccurrence	Actual occurrence of an event during a specific stage of a specific contract lifecycle	
Contract Lifecycle Occurrence	fibo-fbc-pas-fpas:ContractLifecycleOccurrence	Realization of the lifecycle of a specific contract	
Contract Lifecycle Stage	fibo-fbc-pas-fpas:ContractLifecycleStage	Phase in the lifecycle of an agreement	
Contract Lifecycle Stage Occurrence	fibo-fbc-pas-fpas:ContractLifecycleStageOccurrence	Realization, from start to finish of a phase in an occurrence of a specific contract lifecycle	
Contract Milestone	fibo-fnd-agr-ctr:ContractMilestone	Classifier for an event (milestone), or set of events related to the status or level of completion of a designated activity, task, or segment of work required for contract fulfillment	
Contract only confers	fibo-fnd-agr-ctr:Contract_only_fibo-fnd-rel-rel:confers	A subtype of associative entity 'confers' to restrict child entities for the parent, Contract	Associative Entity
Contract Party	fibo-fnd-agr-ctr:ContractParty	Legally competent party that has entered into a binding agreement, accepting and conceding obligations, responsibilities, and benefits as specified	
Contract Principal	fibo-fnd-agr-ctr:ContractPrincipal	Party that originates a contract and is identified as the first party to that contract, in the event that the contract distinguishes any party as such	
Contract Third Party	fibo-fnd-agr-ctr:ContractThirdParty	Party that is indirectly involved in, but not a counterparty to, an agreement	
Contractual Capability	fibo-fnd-law-lcap:ContractualCapability	The capacity to enter into legally binding contracts	
Contractual Commitment	fibo-fnd-agr-ctr:ContractualCommitment	Provision specifying something that the contracting parties agree to	
Contractual Commitment only has Part (cmns)	fibo-fnd-agr-ctr:ContractualCommitment_only_cmns-col:hasPart	A subtype of associative entity 'has Part (cmns)' to restrict child entities for the parent, Contractual Commitment	Associative Entity
Contractual Control	fibo-be-oac-cpty:ContractualControl	Control established through the terms of some contract	
Contractual Definition	fibo-fnd-agr-ctr:ContractualDefinition	Contractual element that specifies the meaning of a term in a legal document, whose definition is substitutable for the term whenever it occurs in the body of that document	
Contractual Element	fibo-fnd-agr-ctr:ContractualElement	Element, such as an arrangement, provision, requirement, rule, specification, and standard that forms an integral part of an agreement	
Contractual Obligation	fibo-fnd-law-lcap:ContractualObligation	Obligation or duty that is specified in and imposed by a contract	
Contractual Option	fibo-fnd-law-lcap:ContractualOption	Contractual right that may be exercised at some point in the future, such as an option to extend a contract, or other available but not obligatory rights as defined in the contract	
Contractual Product	fibo-fnd-pas-pas:ContractualProduct	Product that takes the form of an agreement	

Name	Code	Comment	Stereotype
Contractual Restriction	fibo-sec-sec-rst:ContractualRestriction	Contract terms setting out restrictions on either the holder or the issuer of the security, as specified in the terms of the instrument itself	
Contractual Right	fibo-fnd-law-lcap:ContractualRight	Power, privilege, demand, or claim possessed by some party that is conferred by contract	
Contractual Right only implies	fibo-fnd-law-lcap:ContractualRight_only_fibo-fnd-law-lcap:implies	A subtype of associative entity 'implies' to restrict child entities for the parent, Contractual Right	Associative Entity
Contractual Savings Institution	fibo-fbc-fct-fse:ContractualSavingsInstitution	Financial institution that provides the opportunity for individuals to invest in collective investment vehicles in a fiduciary rather than a principle role	
Contractual Template Product	fibo-fnd-pas-pas:ContractualTemplateProduct	Contractual product that is finalized through specification of values for parameters defined in a template	
Contractually Capable Entity	fibo-be-le-lei:ContractuallyCapableEntity	A unique entity that is legally or financially responsible for the performance of financial transactions, or has the legal right in its jurisdiction to enter independently into legal contracts, regardless of whether it is incorporated or constituted in some other way (e.g. trust, partnership, contractual). This excludes natural persons, but includes governmental organizations and supranationals.	
Contribution Debt Basket	fibo-der-sbd-sbd:ContributionDebtBasket	Basket of debt instruments that allows a company to incur an amount of indebtedness that is equal to (or in top tier sponsor transactions in the U.S., up to two times) the amount of equity contributed to the group	
Control	fibo-fnd-oac-ctl:Control	Situation in which some party has the power to direct or strongly influence the direction of the management and policies related to something	
Controlled Affiliate	fibo-be-oac-cctl:ControlledAffiliate	Controlled party in an affiliation situation	
Controlled Amortization Asset Backed Security	fibo-sec-dbt-abs:ControlledAmortizationAssetBackedSecurity	Asset-backed security based on a pool of bonds securitized using a controlled amortization structure	
Controlled Party	fibo-be-oac-cpty:ControlledParty	Person or organization over which some party exercises some form of authority or influence with respect to some situation	
Controlled Thing	fibo-fnd-oac-ctl:ControlledThing	Something over which some party exercises some form of control with respect to some situation	
Controlling Affiliate	fibo-be-oac-cctl:ControllingAffiliate	Controlling party in an affiliation situation	
Controlling Alliance	fibo-be-oac-cpty:ControllingAlliance	Group that has formed some alliance to jointly exercise control over some entity	
Controlling Alliance only plays Role	fibo-be-oac-cpty:ControllingAlliance_only_cmns-rlcmp:playsRole	A subtype of associative entity 'plays Role' to restrict child entities for the parent, Controlling Alliance	Associative Entity
Controlling Equity	fibo-be-oac-opty:ControllingEquity	Shareholders's equity that formally confers control in the entity, either by law or as explicitly stated in a corresponding equity instrument	

Name	Code	Comment	Stereotype
Controlling Equity only confers	fibo-be-oac-opty:ControllingEquity_only_fibo-fnd-rel-rel:confers	A subtype of associative entity 'confers' to restrict child entities for the parent, Controlling Equity	Associative Entity
Controlling Party controls	fibo-fnd-oac-ctl:ControllingParty fibo-fnd-rel-rel:controls	Actor that exercises some form of control in the context of some situation Exercises authority or influence over	Associative Entity
Convention	fibo-fnd-dt-bd:Convention	Widely accepted or established way of doing 'something' within some community of practice	
Conventional Gilt	fibo-sec-dbt-bnd:ConventionalGilt	Fixed coupon bond issued by HM Treasury that guarantees to pay the holder of the gilt a fixed cash payment (coupon) every six months until the maturity date, at which point the holder receives the final coupon payment and the return of the principal	
Conventional Street Address	fibo-fnd-plc-adr:ConventionalStreetAddress	Physical address that identifies a location on a street to which communications may be delivered	
Conversion Based Unit	cmns-qtu:ConversionBasedUnit	Derived unit that is defined with respect to another reference unit through an explicit conversion relationship	
Conversion Factor Between Units	cmns-qtu:ConversionFactorBetweenUnits	Ratio of two measurement units for quantities of the same kind	
Conversion Terms	fibo-sec-sec-iss:ConversionTerms	Contract terms specifying when and how a security may be converted to another security (usually of the same issuer)	
Convertible Bond	fibo-sec-dbt-bnd:ConvertibleBond	Bond that gives the holder the right to convert the bond into a fixed number of shares (conversion ratio) if the equity price rises above a specified level (strike price)	
Convertible Common Share	fibo-sec-eq-eq:ConvertibleCommonShare	Common share that is convertible into another security	
Convertible Preferred Share	fibo-sec-eq-eq:ConvertiblePreferredShare	Preferred share that includes an option for the holder to convert the shares into a fixed number of common shares after a predetermined date	
Convertible Security	fibo-sec-sec-iss:ConvertibleSecurity	Security that can be converted into another security	
Cooperative Bank	fibo-fbc-fct-usfse:CooperativeBank	State-chartered savings association that is organized and operates according to the laws of the state in which it is chartered or organized, including Massachusetts, New Hampshire, Rhode Island or Vermont	
Cooperative Society	fibo-be-fct-fct:CooperativeSociety	Organization owned by and operated for the benefit of those using its services	
Coordinate System	lcc-cr:CoordinateSystem	A system that uses one or more numbers, or coordinates, to uniquely determine the position of a point or other geometric element on a planar or spherical surface	
Corporate Action	fibo-cae-ce-act:CorporateAction	Action carried out by or specifically relating to a legal entity that may affect the securities it issues and may have a material impact on its stakeholders, such as shareholders and creditors	
Corporate Bond	fibo-sec-dbt-bnd:CorporateBond	Bond issued by a company in order to raise financing	
Corporate Bylaws	fibo-be-oac-exec:CorporateBylaws	Written rules for conduct of a corporation, adopted by the board of directors	

Name	Code	Comment	Stereotype
Corporate Officer	fibo-be-oac-exec:CorporateOfficer	High-level management executive of a corporation or other organization, hired by the board of directors or the business owner(s), charged with certain operational responsibilities, and who has the authority to act on behalf of the organization, including the authority to enter into contracts on behalf of the organization	
Corporation	fibo-be-le-cb:Corporation	Formal organization that is a legal entity (artificial person) distinct from its owners, created under the jurisdiction of the laws of a state or nation	
Corporation Income Tax Number	fibo-fbc-fct-cajrga:CorporationIncomeTaxNumber	Concatenation of an entity's business number, the 'RC' abbreviation and a 4-digit subaccount number used for reporting corporate income tax	
Correlation Leg	fibo-der-drc-swp:CorrelationLeg	Floating leg of a correlation swap that pays an amount based on the observed average correlation of the prices of a collection of underlying products	
Correlation Swap	fibo-der-drc-swp:CorrelationSwap	Over-the-counter statistical derivative that allows one to hedge risks associated with the observed average correlation of a collection of underlying products	
Counterparty	fibo-fnd-agr-ctr:Counterparty	Party to a contract with whom one negotiates on a given agreement	
Country (cmns)	cmns-loc:Country	Geopolitical entity representing a distinct territorial body or political entity or dependent territory	
Country (lcc)	lcc-cr:Country	A geopolitical entity representing a country or dependent territory	
Country (lcc) only uses Administrative Language	lcc-cr:Country_only_lcc-cr:usesAdministrativeLanguage	A subtype of associative entity 'uses Administrative Language' to restrict child entities for the parent, Country (lcc)	Associative Entity
Country Subdivision (cmns)	cmns-loc:CountrySubdivision	Geopolitical entity that is a legal division of a country, dependency, or other area of special geopolitical interest related to a country or other geopolitical entity	
Country Subdivision (lcc)	lcc-cr:CountrySubdivision	A geopolitical entity, typically a division of a country, dependency, or other area of special geopolitical interest related to a country or other geopolitical entity	
County (cmns)	cmns-loc:County	Political and administrative division of a country, state or province, providing certain local governmental services	
County (fibo)	fibo-fnd-plc-loc:County	This entity's FIBO source ontology class or object property is deprecated (see the entity properties Annotation tab) and will be removed in a future release. Data modelers should use the equivalent entity instead.	Equivalent Entity
Coupon Payment	fibo-sec-dbt-bnd:CouponPayment	This entity's FIBO source ontology class or object property is deprecated (see the entity properties Annotation tab) and will be removed in a future release. Data modelers should use the equivalent entity instead.	Equivalent Entity
Coupon Payment Terms	fibo-sec-dbt-bnd:CouponPaymentTerms	Terms for payment of interest on a bond	

Name	Code	Comment	Stereotype
Coupon Schedule	fibo-sec-dbt-bnd:CouponSchedule	This entity's FIBO source ontology class or object property is deprecated (see the entity properties Annotation tab) and will be removed in a future release. Data modelers should use the equivalent entity instead.	Equivalent Entity
Court Appointed Control	fibo-be-oac-cpty:CourtAppointedControl	Control conferred by the actions of some court, for example in the context of receivership	
Court Of Law	fibo-fnd-law-cor:CourtOfLaw	Person or body of persons having judicial authority to hear and resolve disputes on the basis of statutes or the common law	
Court Of Law only confers	fibo-fnd-law-cor:CourtOfLaw_only_fibo-fnd-rel-rel:confers	A subtype of associative entity 'confers' to restrict child entities for the parent, Court Of Law	Associative Entity
Covered Call	fibo-der-drc-opt:CoveredCall	Call option in which the seller (investor) owns an equivalent amount of the underlying security	
Covered Warrant	fibo-der-drc-raw:CoveredWarrant	Warrant that gives the holder the right, but not the obligation, to buy (call warrant) or to sell (put warrant) an underlying asset at a specified price (the strike or exercise price) by a predetermined date, issued without an accompanying security by a third party that holds as many securities as would be required if all the warrants are exercised	
CRD Credit Institution	fibo-fbc-fct-eufse:CRDCreditInstitution	An undertaking whose business is to receive deposits or other repayable funds from the public and to grant credits for its own account as defined by the European Banking Authority (EBA)	
Credit Agreement	fibo-fbc-dae-dbt:CreditAgreement	Contractual agreement in which a debtor receives something of value and typically agrees to repay the creditor by some date in the future, in some form (e.g., cash, securities, etc.), generally with interest	
Credit Agreement Repaid At Maturity	fibo-fbc-dae-dbt:CreditAgreementRepaidAtMaturity	Credit agreement in which accrued interest may be periodically repaid or paid at maturity, but principal is paid at maturity	
Credit Agreement Repaid Periodically	fibo-fbc-dae-dbt:CreditAgreementRepaidPeriodically	Credit agreement in which the principal and accrued interest may be periodically repaid or exchanged	
Credit Card	fibo-loan-spc-crd:CreditCard	Card issued by a financial service provider that enables the cardholder to borrow funds	
Credit Card Account	fibo-loan-spc-crd:CreditCardAccount	Card account whose terms and conditions are defined in a credit card agreement that is represented by a credit card	
Credit Card Account Pool	fibo-sec-dbt-abs:CreditCardAccountPool	Pool of credit card receivables associated with designated accounts	
Credit Card Agreement	fibo-loan-spc-crd:CreditCardAgreement	Account-specific credit facility that specifies the terms and conditions under which the credit card is offered to the cardholder by the issuer	

Name	Code	Comment	Stereotype
Credit Card Asset Backed Security	fibo-sec-dbt-abs:CreditCardAssetBackedSecurity	Asset-backed security based on credit card receivables	
Credit Card Network	fibo-loan-spc-crd:CreditCardNetwork	Classifier for the network that authorizes, processes, and sets the terms of credit card transactions, as well as transfers payments between shoppers, merchants, and their banks	
Credit Card Product	fibo-loan-spc-crd:CreditCardProduct	Card product allowing the holder to purchase goods or services on credit	
Credit Default Swap	fibo-der-cr-cds:CreditDefaultSwap	Bilateral contract in which one party (protection seller) agrees to provide payment to the other party (protection buyer) should a credit event occur against the underlying, which could be a specified debt (the reference obligation), a specific debt issuer (reference entity), a basket of reference entities and/or reference obligations, or a credit index (reference index)	
Credit Default Swap Index	fibo-der-cr-cds:CreditDefaultSwapIndex	Index whose underlying reference obligations are credit default swap instruments	
Credit Derivative	fibo-der-drc-bsc:CreditDerivative	Derivative instrument that is a privately held, negotiable bilateral contract traded over-the-counter (OTC) between two parties in a creditor/debtor relationship, enabling the creditor to effectively transfer some or all of the risk of a debtor defaulting to a third party	
Credit Event	fibo-fbc-dae-cre:CreditEvent	Event signifying a sudden change in credit standing, such as bankruptcy or a violation of a bond indenture or loan agreement, that raises doubts about the party's ability to meet current or future obligations	
Credit Event Notice	fibo-der-cr-cds:CreditEventNotice	Irrevocable written or verbal notice that states that a triggering event has occurred	
Credit Facility	fibo-fbc-dae-dbt:CreditFacility	Credit agreement that allows the borrower to periodically take out money over an extended period of time rather than reapplying for a loan every time they need funds	
Credit Facility Debt Basket	fibo-der-sbd-sbd:CreditFacilityDebtBasket	Basket of securities whose constituents are credit agreements that allow the borrower to periodically take out money over an extended period of time rather than reapplying for a loan every time they need funds	
Credit Index	fibo-ind-mkt-bas:CreditIndex	Reference index that is a function of credit events that change the value of an underlying portfolio	
Credit Index Constituent	fibo-ind-mkt-bas:CreditIndexConstituent	Constituent of a basket of credit risks	Equivalent Entity
Credit Institution	fibo-fbc-fct-eufse:CreditInstitution	An undertaking the business of which is to take deposits or other repayable funds from the public and to grant credits for its own account, and to which authorisation has been granted to operate within the European Union and European Economic Area countries (EEA)	
Credit Institution Investment Firm	fibo-fbc-fct-eufse:CreditInstitutionInvestmentFirm	Classification specific to European financial institutions that designates them as credit institutions / investment firms as defined by the European Banking Authority (EBA)	

Name	Code	Comment	Stereotype
Credit Institution Register Entry	fibo-fbc-fct-eurga:CreditInstitutionRegisterEntry	Entry in the Credit Institution Register, a repository of credit institutions collected by the European Banking Authority (EBA) as provided by the various national banking authorities for those institutions that qualify	
Credit Institution Register Entry only applies To	fibo-fbc-fct-eurga:CreditInstitutionRegisterEntry_only_cmns-cxtsdsg:appliesTo	A subtype of associative entity 'applies To' to restrict child entities for the parent, Credit Institution Register Entry	Associative Entity
Credit Protection Terms	fibo-der-cr-cds:CreditProtectionTerms	Legal terms that define triggering events and associated conditions related to settlement	
Credit Union	fibo-fbc-fct-fse:CreditUnion	Not-for-profit depository institution that makes personal loans and offers other consumer banking services, organized for the purpose of promoting thrift among its members and creating a source of credit for provident or productive purposes	
Creditor	fibo-fbc-dae-dbt:Creditor	A party to whom an obligation, such as an amount of money, or good, or performance of some service exists	
Cross Currency Interest Rate Swap	fibo-der-rtd-irswp:CrossCurrencyInterestRateSwap	Interest rate swap in which the two streams of interest payments are in different currencies	
Crypto Asset Services Provider	fibo-fbc-fct-mkt:CryptoAssetServicesProvider	Financial services provider that provides services for crypto assets that enable the control of crypto assets, and participate in, or provide, financial services for issuers' offers, or sale, of crypto assets	
Cumulative Preferred Share	fibo-sec-eq-eq:CumulativePreferredShare	Preferred share whose dividends, if not paid on time, accumulate until paid out	
Currency	fibo-fnd-acc-cur:Currency	Medium of exchange value, defined by reference to the geographical location of the monetary authorities responsible for it	
Currency Basket	fibo-fnd-acc-cur:CurrencyBasket	Selected group of currencies, in which the weighted average is used as a measure of the value or the amount of an obligation	
Currency Conversion Service	fibo-ind-fx-fx:CurrencyConversionService	Foreign exchange service involving the conversion of currency of one country or group of countries for another, typically, but not always, as a counter transaction	
Currency Derivative	fibo-der-drc-cur:CurrencyDerivative	Agreement to deliver and settle a given amount of money in one currency, in exchange for a given amount in another currency at an agreed rate of exchange	
Currency Forward	fibo-der-drc-cur:CurrencyForward	Agreement to deliver and settle a given amount of money in one currency, in exchange for a given amount in another currency, at an agreed date in the future and at an agreed rate of exchange	
Currency Forward Outright	fibo-der-drc-cur:CurrencyForwardOutright	Forward contract in a foreign exchange market that locks in the price at which an entity must buy or sell a currency on a future date	
Currency Forward Rate	fibo-ind-fx-fx:CurrencyForwardRate	Rate of exchange between two currencies for settlement at some future point in time, expressed as a premium on the spot rate	

Name	Code	Comment	Stereotype
Currency Forward Rate only has Settlement Date	fibo-ind-fx-fx:CurrencyForwardRate_only_fibo-fbc-pas-fpas:hasSettlementDate	A subtype of associative entity 'has Settlement Date' to restrict child entities for the parent, Currency Forward Rate	Associative Entity
Currency Forward Rate Volatility	fibo-ind-fx-fx:CurrencyForwardRateVolatility	Measure of exchange rate fluctuation based on a range of projected values for exchange rates	
Currency Forward Rate Volatility only is Volatility Of	fibo-ind-fx-fx:CurrencyForwardRateVolatility_only_fibo-ind-ind-ind:isVolatilityOf	A subtype of associative entity 'is Volatility Of' to restrict child entities for the parent, Currency Forward Rate Volatility	Associative Entity
Currency Future	fibo-der-drc-ff:CurrencyFuture	Futures contract whose underlying asset is an agreement to exchange a specified amount of one currency for another at some point in the future based on pricing stated in the contract	
Currency Identifier	fibo-fnd-acc-cur:CurrencyIdentifier	Sequence of characters representing some currency	
Currency Instrument	fibo-fbc-fi-fi:CurrencyInstrument	Financial instrument used for the purposes of currency trading	
Currency Option	fibo-der-drc-cur:CurrencyOption	Option giving the buyer (holder) the right, but not the obligation, to buy or sell currency at a specified exchange rate during a specified period of time	
Currency Spot Buy Rate	fibo-ind-fx-fx:CurrencySpotBuyRate	Indicative spot buying market rate as observed by the reporting source	
Currency Spot Contract	fibo-der-drc-cur:CurrencySpotContract	Foreign-exchange contract for immediate delivery	
Currency Spot Forward Swap	fibo-der-drc-cur:CurrencySpotForwardSwap	Foreign exchange agreement between two parties involving an exchange of two currencies at agreed fixed rates: a) on the spot settlement date and b) a reverse exchange on a later specified date	
Currency Spot Mid Rate	fibo-ind-fx-fx:CurrencySpotMidRate	Indicative middle market (mean of spot buying and selling) rate as observed by the reporting source	
Currency Spot Rate	fibo-ind-fx-fx:CurrencySpotRate	Rate at which one currency may be exchanged for another for immediate delivery	
Currency Spot Sell Rate	fibo-ind-fx-fx:CurrencySpotSellRate	Indicative spot selling market rate as observed by the reporting source	
Currency Spot Volatility	fibo-ind-fx-fx:CurrencySpotVolatility	Measure of exchange rate fluctuation based on a range of past actual values for exchange rates	
Currency Spot Volatility only is Volatility Of	fibo-ind-fx-fx:CurrencySpotVolatility_only_fibo-ind-ind-ind:isVolatilityOf	A subtype of associative entity 'is Volatility Of' to restrict child entities for the parent, Currency Spot Volatility	Associative Entity
Currency Swap	fibo-der-drc-cur:CurrencySwap	Foreign exchange agreement between two parties to exchange a given amount of one currency for another currency for spot delivery or for forward delivery at an agreed rate after a specified period of time	
Currency Volatility Option	fibo-der-drc-cur:CurrencyVolatilityOption	Currency option whose underlying asset is based on the volatility of a foreign exchange rate	

Name	Code	Comment	Stereotype
Currency Warrant	fibo-der-drc-raw:CurrencyWarrant	Warrant that permits the holder to acquire a specified amount in a certain currency at a specified exchange rate during a specified period	
Current Employment Statistics	fibo-ind-ei-usei:CurrentEmploymentStatistics	Survey conducted on a regular basis that presents analytical information related to businesses and government agencies, in order to provide detailed industry data on employment, hours, and earnings of workers	
Current Population Survey	fibo-ind-ei-usei:CurrentPopulationSurvey	Survey conducted on a regular basis that presents analytical information related to the general population of a given statistical area with respect to labor force, employment, unemployment, persons not in the labor force, hours of work, earnings, and other demographic and labor force characteristics	
CUSIP International Numbering System Number	fibo-sec-sec-idind:CUSIPInternationalNumberingSystemNumber	9-character alphanumeric identifier that employs the same 9 characters as CUSIP, but also contains a letter of the alphabet in the first position signifying the issuer's country or geographic region, issued by CUSIP Global Services	
Custodian	fibo-sec-eq-eq:Custodian	Financial institution that holds customers' securities for safekeeping	
Custom Product	fibo-fnd-pas-pas:CustomProduct	Product that is made to order, commissioned based on a customer's specifications	
Customer	fibo-fnd-pas-pas:Customer	Party that receives or consumes products (goods or services) and has the ability to choose between different products and suppliers	
Customer Account	fibo-fbc-pas-caa:CustomerAccount	Account that represents an identified, named collection of balances and cumulative totals used to summarize customer transaction-related activity over a designated period of time	
Customer Account Holder	fibo-fbc-pas-caa:CustomerAccountHolder	Party that owns a customer account	
Customer Identifier	fibo-fnd-pas-pas:CustomerIdentifier	Sequence of characters uniquely identifying a customer within the context of some organization	
Cyclic Ratio Scale	cmns-qtu:CyclicRatioScale	Measurement scale that represents a ratio scale with a periodic cycle	
Daily Average Market Rate	fibo-ind-ind-ind:DailyAverageMarketRate	Overall level of a given rate, calculated as the sum of some selected observed values of the rates for a particular reference rate, foreign exchange rate, lending rate, or other market rate divided by the number of samples collected over the course of a twenty-four (24) hour period for a specific date	
Dark Pool	fibo-fbc-fct-mkt:DarkPool	Privately organized alternative trading system, that allows institutional investors the ability to trade without exposure until after the trade has been executed and reported	
Data Processing Service	fibo-fbc-fct-fse:DataProcessingService	Financial service offered by an entity primarily engaged in providing infrastructure for hosting or data processing services	
Data Processing Servicer	fibo-fbc-fct-fse:DataProcessingServicer	Finance services provider primarily engaged in providing infrastructure for hosting or data processing services	
Data Reporting Services Provider	fibo-fbc-fct-mkt:DataReportingServicesProvider	Market data provider and reporting party that reports and/or publishes data on securities transactions, including required regulatory reporting for such transactions, and as such is subject to regulatory supervision	
Date	cmns-dt:Date	Calendar day on some calendar	

Name	Code	Comment	Stereotype
Date Of Birth	fibo-fnd-aap-ppl:DateOfBirth	Explicit date, i.e., the day, month and year, on which an individual was born	
Date Of Death	fibo-fnd-aap-ppl:DateOfDeath	Explicit date, i.e., the day, month and year, on which an individual died	
Date Period	cmns-dt:DatePeriod	Time span over one or more calendar days	
Date Returned By Settlement Date Rule	fibo-sec-sec-sch:DateReturnedBySettlementDateRule	Calculated date that is determined via a settlement rule	
Date Returned By Trading Date Rule	fibo-sec-sec-sch:DateReturnedByTradingDateRule	Calculated date that is determined via a trading rule	
Date Time	cmns-dt:DateTime	Time point including a date and a time, optionally including a time zone offset	
Date Time Stamp	cmns-dt:DateTimeStamp	Time point including a date and a time that requires a time zone offset	
Dated Collection Constituent	fibo-fnd-dt-fd:DatedCollectionConstituent	Element of a collection that is associated with a date and time	
Dated Structured Collection	fibo-fnd-dt-fd:DatedStructuredCollection	Structured collection whose elements are required to have a date and time	
Day Count Convention	fibo-fbc-dae-dbt:DayCountConvention	A business recurrence interval convention that is used to calculate the number of days in an interest payment, which applies to the amount of accrued interest or the present value for debt instruments	
Day Of Month	fibo-fnd-dt-bd:DayOfMonth	Specific, recurring day of the month	
Day Of Week	fibo-fnd-dt-bd:DayOfWeek	Specific, recurring day of the week	Equivalent Entity
De Facto Control	fibo-fnd-oac-ctl:DeFactoControl	Control that exists informally and is accepted, although not formally recognized	
De Facto Controlling Interest Party	fibo-be-oac-cpty:DeFactoControllingInterestParty	Party that exercises some control over an entity other than via explicit, legal means	
De Jure Control	fibo-fnd-oac-ctl:DeJureControl	Control that exists as a matter of law, i.e., legitimate, legal control of something	
De Jure Controlling Interest Party	fibo-be-oac-cpty:DeJureControllingInterestParty	Party that has the legal authority to exercise control	
Dealer	fibo-fbc-pas-fpas:Dealer	Any party that purchases goods or services for resale and acts on their own behalf in a transaction	
Death Certificate	fibo-fnd-aap-ppl:DeathCertificate	Original document certifying the circumstances of the death (such as how and when it occurred), or a certified copy of or representation of the ensuing registration of that death	
Death Certificate Identification Scheme	fibo-fnd-aap-ppl:DeathCertificateIdentificationScheme	System for allocating identifiers to death certificates	
Death Certificate Identifier	fibo-fnd-aap-ppl:DeathCertificateIdentifier	Identifier associated with a vital record documenting the death of an individual	
Debit Card	fibo-loan-spc-crd:DebitCard	Payment card issued by a financial service provider that enables the cardholder to access funds in a demand deposit account	

Name	Code	Comment	Stereotype
Debit Card Account	fibo-loan-spc-crd:DebitCardAccount	Card account that is represented by a one or more debit cards	
Debit Card Product	fibo-loan-spc-crd:DebitCardProduct	Card product card typically provided by a depository institution allowing the holder to transfer money electronically to another account when making a purchase	
Debt	fibo-fbc-dae-dbt:Debt	Obligation to pay something, such as an amount of money, good, service, or instrument	
Debt Instrument	fibo-fbc-fi-fi:DebtInstrument	Financial instrument and credit agreement evidencing monies owed by the issuer to the holder on terms as specified	
Debt Instrument Derivative	fibo-der-sbd-sbd:DebtInstrumentDerivative	Security-based derivative whose underlier is a debt observable	
Debt Instrument Future	fibo-der-drc-ff:DebtInstrumentFuture	Futures contract whose underlying asset is at least one debt instrument	
Debt Instrument only confers	fibo-fbc-fi-fi:DebtInstrument_only_fibo-fnd-rel-rel:confers	A subtype of associative entity 'confers' to restrict child entities for the parent, Debt Instrument	Associative Entity
Debt Observable	fibo-der-sbd-sbd:DebtObservable	This entity's FIBO source ontology class or object property is deprecated (see the entity properties Annotation tab) and will be removed in a future release. Data modelers should use the equivalent entity instead.	Equivalent Entity
Debt Offering	fibo-sec-dbt-dbti:DebtOffering	An offering of one or more debt instruments for sale	
Debt Pool	fibo-sec-sec-pls:DebtPool	Pool consisting of debt instruments, such as bonds, loans or mortgages	
Debt Pool Statistical Measure	fibo-sec-dbt-pbs:DebtPoolStatisticalMeasure	Qualified measure of some aspect of the behavior of one or more debt instrument(s) that may vary over time	
Debt Terms	fibo-fbc-dae-dbt:DebtTerms	Contract terms that specify the formal rights and obligations of borrower and lender under a contract in which funds are lent from the one party to the other	
Debt Warrant	fibo-der-drc-raw:DebtWarrant	Warrant that permits the holder to acquire a specified amount of a debt instrument or related debt observable a specified period at a specified price	
Debtor	fibo-fbc-dae-dbt:Debtor	A party that owes a debt or other obligation to another party	
Default Event	fibo-fbc-dae-cre:DefaultEvent	Credit event representing a failure to meet a contractual obligation, such as failure to repay a debt including interest or principal on a loan or security	
Default Rate	fibo-sec-dbt-pbs:DefaultRate	Qualified measure of the rate at which holders of the debt instruments in the pool default on those instruments	
defines	cmns-dsg:defines	Specifies the meaning of something in terms of one or more of its essential qualities	Associative Entity
defines Terms For	fibo-fnd-agr-ctr:definesTermsFor	Relates a contract to something for which the contract defines legally binding terms and conditions	Associative Entity
Delegated Legal Authority	fibo-fnd-law-lcap:DelegatedLegalAuthority	Institutionalized and legal power inherent in a particular job, function, or position that is meant to enable its holder to successfully carry out his or her responsibilities, where such power has been delegated through some formal means	

Name	Code	Comment	Stereotype
delegates Control To	fibo-be-oac-exec:delegatesControlTo	Indicates a party to which this legal person has delegated some authority or control	Associative Entity
Deliverable Obligation	fibo-der-cr-cds:DeliverableObligation	Asset that must be delivered as a part of the process of settling a credit default swap	
Deliverable Obligation Buyer	fibo-der-cr-cds:DeliverableObligationBuyer	Contract party that is obliged to purchase a deliverable obligation (asset) if a triggering event occurs, depending on the event and the contract	
Deliverable Obligation Seller	fibo-der-cr-cds:DeliverableObligationSeller	Contract party that is obliged to sell a deliverable obligation (asset) if a triggering event occurs, depending on the event and the contract	
Delivery Address Code Set	fibo-fnd-plc-uspsa:DeliveryAddressCodeSet	System of numeric codes that substitute for specified delivery point details according to the U.S. Postal Service Publication 28	
Delivery Method	fibo-fbc-fi-stl:DeliveryMethod	Method and commitment to transfer a commodity, currency, security, cash or another instrument as defined in the settlement terms of the contract	
Delivery Point Code	fibo-fnd-plc-uspsa:DeliveryPointCode	Specific set of digits between 00 and 99 assigned to a delivery point	
Delivery Point Code Set	fibo-fnd-plc-uspsa:DeliveryPointCodeSet	System of numeric codes that substitute for specified delivery point details according to the U.S. Postal Service Publication 28	
Demand Deposit Account	fibo-fbc-pas-caa:DemandDepositAccount	Non-interest-bearing deposit account in which deposits are payable immediately on demand, or that are issued with an original maturity or required notice period of less than seven days, or that represent funds for which the depository institution does not reserve the right to require at least seven days' written notice of an intended withdrawal	
denotes (cmns)	cmns-dsg:denotes	Serves as a sign for something, or for a conceptualization thereof	Associative Entity
denotes (lcc)	lcc-lr:denotes	Serves as a linguistic expression of the notion of, means	Associative Entity
Department Of State Address	fibo-fnd-plc-uspsa:DepartmentOfStateAddress	Delivery address whose delivery address line uses 'UNIT' followed by the unit identifier, followed by 'BOX' followed by box number, in place of a street address, 'DPO' as the literal value for the city, and the appropriate armed forces subdivision code in place of a subdivision (state) code	
Department Of State Unit Component	fibo-fnd-plc-uspsa:DepartmentOfStateUnitComponent	Component of a Department of State address that includes 'UNIT' followed by the unit identifier	
Deposit Account	fibo-fbc-pas-caa:DepositAccount	Account that provides a record of money placed with a depository institution for safekeeping and management	
Depository Receipt	fibo-sec-eq-dr:DepositoryReceipt	Negotiable financial instrument issued by a trust company, security depository, or bank that is evidence of the deposit of publicly traded securities and that facilitates the ownership of securities traded in other jurisdictions	
Depository Institution	fibo-fbc-fct-fse:DepositoryInstitution	Any financial institution engaged in the business of receiving demand deposits from the public or other institutions	

Name	Code	Comment	Stereotype
Derivative Instrument	fibo-fbc-fi-fi:DerivativeInstrument	Financial instrument that confers on its holders certain rights or obligations, whose value is derived from one or more underlying assets	
Derivative Settlement Terms	fibo-der-drc-bsc:DerivativeSettlementTerms	Settlement terms specifying additional details with respect to what is to be delivered when, to whom, under what conditions at the time of settlement	
Derivative Terms	fibo-der-drc-bsc:DerivativeTerms	Contractual terms specific to derivative contracts, including terms related to payments and delivery between parties	
Derivatives Clearing Organization	fibo-der-drc-bsc:DerivativesClearingOrganization	Clearing house that enables parties to substitute the credit of the DCO for the credit of the parties	
Derived Price	fibo-fbc-fi-ip:DerivedPrice	Price that stems from another source or calculation rather than being quoted or based on actual trading data	
Derived Quantity Kind	cmns-qtu:DerivedQuantityKind	Quantity, in a system of quantities, defined in terms of the base quantities of that system	
Derived Unit	cmns-qtu:DerivedUnit	Measurement unit for a derived quantity, i.e., one that is defined with respect to one or more base units, such as as a product of powers of one or more other measurement units	
describes	cmns-dsg:describes	Conveys the nature of	Associative Entity
Designated Contract Market	fibo-fbc-fct-mkt:DesignatedContractMarket	Exchange, trading system, or platform that enables listing for trading futures or option contracts based on any underlying commodity, index or instrument	
designates (cmns)	cmns-org:designates	Appoints someone officially	Associative Entity
designates (fibo)	fibo-fnd-rel-rel:designates	This entity's FIBO source ontology class or object property is deprecated (see the entity properties Annotation tab) and will be removed in a future release. Data modelers should use the equivalent entity instead.	Associative Entity
designates Signatory	fibo-be-oac-exec:designatesSignatory	Authorizes to sign agreements, access accounts and/or perform other similar tasks	Associative Entity
Designation	cmns-dsg:Designation	Representation for something, or for a conceptualization thereof, that denotes it in a domain or subject	
Detachment Point	fibo-sec-dbt-pbs:DetachmentPoint	Upper tranche boundary of a tranche defined as a percentage of the value of the total pool of collateral, either at issuance or as of some point in time	
Development Bank	fibo-fbc-fct-fse:DevelopmentBank	National or regional financial institution designed to provide medium- and long-term capital for productive investment, often accompanied by technical assistance, in poor countries	
Devolved Government	fibo-be-ge-ge:DevolvedGovernment	Government and the politicians that that run a subnational territory with powers that may be temporary and reversible, ultimately residing with the central government	
Dialect	lcc-lr:Dialect	A language variant that is specific to a geographical region or speech community	

Name	Code	Comment	Stereotype
Difference	fibo-fnd-utl-alx:Difference	Quantity by which amounts differ; the remainder left after subtraction of one value from another	
Digital Option	fibo-der-drc-exo:DigitalOption	Exotic option that has a pre-determined payout if the option is in-the-money and the payoff condition is satisfied	
Dimensionless Quantity	cmns-qtu:DimensionlessQuantity	Quantity for which all the exponents of the factors corresponding to the base quantities in its quantity dimension are zero	
Direct Consolidation	fibo-be-oac-opty:DirectConsolidation	Direct ownership of an entity recorded as accounting consolidation	
Dirty Price	fibo-fbc-fi-ip:DirtyPrice	Debt instrument price that includes accrued interest	
Disclosure Action	fibo-cae-ce-act:DisclosureAction	Corporate action involving a request for holders or beneficial owners to disclose their name, location and holdings of any issue to the issuer	
Disclosure Provision	fibo-fnd-agr-ctr:DisclosureProvision	Contractual provision that outlines the requirements and responsibilities of one or both parties to reveal certain information to each other	
Discount Certificate	fibo-der-drc-str:DiscountCertificate	Participation certificate that enables the investor to acquire the underlying asset at a lower price in return for a limited payout, and for which the underlying asset(s) and/or a cash amount is redeemed should the underlying asset close below the strike on expiry, for which, in return, the potential profit is capped	
Discouraged Worker Population	fibo-ind-ei-ei:DiscouragedWorkerPopulation	Subset of the marginally attached population that have given a job-market related reason for not currently looking for work	
Dispersion	fibo-fnd-utl-alx:Dispersion	Degree of scatter or variability shown by observations	
Dispersion Leg	fibo-der-drc-swp:DispersionLeg	Floating leg of a dispersion swap that pays an amount based on the realized dispersion of the price changes of the underlying product	
Dispersion Swap	fibo-der-drc-swp:DispersionSwap	Statistical derivative used to hedge on the magnitude of a price movement of an underlying asset	
Dispersion Swap Index Constituents Leg	fibo-der-sbd-eqs:DispersionSwapIndexConstituentsLeg	Dispersion leg whose underlier is a defined set of constituents of a given equity index	
Dispersion Swap Index Leg	fibo-der-sbd-eqs:DispersionSwapIndexLeg	Dispersion leg whose underlier is an equity index	
Distressed Ratings Downgrade	fibo-fbc-dae-cre:DistressedRatingsDowngrade	Credit event triggered when the credit rating of an obligation is downgraded to a distressed debt level	
Distribution Strategy	fibo-fnd-gao-obj:DistributionStrategy	Strategy for making a product or service available, or for distributing funds, such as in the form of a dividend or coupon	
Divestiture	fibo-cae-ce-act:Divestiture	Corporate action involving the sales of subsidiary business interests or investments	
Dividend	fibo-sec-eq-eq:Dividend	Announced commitment to make a specific distribution of a portion of earnings to shareholders, prorated by class of security	
Dividend Adjustment Period	fibo-der-drc-ff:DividendAdjustmentPeriod	Date period used to calculate the difference, if any between an anticipated dividend and the actual dividend distributed in that period	

Name	Code	Comment	Stereotype
Dividend Distribution Method	fibo-sec-eq-eq:DividendDistributionMethod	Convention by which dividends are provided to shareholders	
Dividend Future	fibo-der-drc-ff:DividendFuture	Futures contract whose underlying asset is at least one stock dividend	
Dividend Leg	fibo-der-sbd-eqs:DividendLeg	Floating leg of a dividend swap	
Dividend Schedule	fibo-sec-eq-eq:DividendSchedule	Payment schedule indicating the dates on which dividends are due to be paid	
Dividend Swap	fibo-der-sbd-eqs:DividendSwap	Equity swap that has at least one leg whose underlier is a dividend stream	
Division	fibo-be-le-fbo:Division	Part of an organization, such as a line of business, that may have separate accounting and reporting requirements	
Document	cmns-doc:Document	Unitary expression of some realization of an intellectual or artistic work	
Documentation Agent	fibo-sec-dbt-dln:DocumentationAgent	Financial institution designated to oversee the drafting, negotiation, and finalization of the loan documentation	
Domestic Branch Of A Foreign Bank	fibo-fbc-fct-usfse:DomesticBranchOfAForeignBank	Place of business of a foreign bank, located in any state, at which deposits are received, and that is not an agency as defined in https://www.ecfr.gov/current/title-12/chapter-II/subchapter-A/part-211/subpart-B/section-211.21	
Domestic Branch Of Domestic Bank	fibo-fbc-fct-usfse:DomesticBranchOfDomesticBank	Branch that resides in the United States, and whose parent is also located in the United States	
Domestic Entity	fibo-fbc-fct-usfse:DomesticEntity	Financial service provider that is incorporated and domiciled in the United States	
Domestic Entity Other	fibo-fbc-fct-usfse:DomesticEntityOther	Domestic institution that engages in banking activities usually in connection with the business of banking in the United States	
Domestic Non Bank Subsidiary Of A Domestic Entity	fibo-fbc-fct-usfse:DomesticNonBankSubsidiaryOfADomesticEntity	Non-bank financial service provider based in the United States of which 25 percent or more of whose voting shares are owned or controlled by an entity that is also based in the United States, or of which a majority of its directors are controlled by such domestic entity, or of which 25 percent or more of whose voting shares are held by trustees for the benefit of the shareholders or members of such domestic entity	
Domestic Ultimate Parent	fibo-be-oac-cctl:DomesticUltimateParent	Party that is recognized as the ultimate parent of a given organization within the country or jurisdiction of incorporation or organization	
Double Barrier Option	fibo-der-drc-exo:DoubleBarrierOption	Barrier option applied to currencies or over the counter stocks that works as a binary, or digital option in that it pays out only under defined circumstances, or it is worthless, at expiration	
Downgrade	fibo-fbc-dae-cre:Downgrade	Credit event triggered when the credit rating of a party or obligation is lowered	
Drawee	fibo-sec-dbt-tstd:Drawee	Party that is required to pay the amount stated on the bill of exchange to the payee	
Drawer	fibo-sec-dbt-tstd:Drawer	Party that requires a drawee to pay either a third party or themselves with respect to a bill of exchange	
Drivers License	fibo-fnd-aap-ppl:DriversLicense	An official document which states that a person may operate a motorized vehicle, such as a motorcycle, car, truck or a bus, on a public roadway or provides official identifying information for a non-driver	

Name	Code	Comment	Stereotype
Drivers License Identification Scheme	fibo-fnd-aap-ppl:DriversLicenseIdentificationScheme	System for allocating identifiers to driver's, operating, or non-driver identification documents	
Drivers License Identifier	fibo-fnd-aap-ppl:DriversLicenseIdentifier	Identifier associated with a drivers' or operating license for operating a motor vehicle or non-driver identification card	
Duration	cmns-dt:Duration	Interval of time of some specific length	
Duty	fibo-fnd-law-lcap:Duty	Some obligation which exists and is imposed on some individual	
Earnings Before Interest Taxes Depreciation Amortization	fibo-fnd-acc-aeq:EarningsBeforeInterestTaxesDepreciationAmortization	Measure of potential cash flow that excludes the effects of capital structure, taxes and non-cash expenses	
Economic Indicator	fibo-ind-ei-ei:EconomicIndicator	Statistical measure of economic activity that is regular and comparable in the context of a statistical area (region), used for analysis of economic performance and predictions of future performance	
Economic Indicator only has Series Origin	fibo-ind-ei-ei:EconomicIndicator_only_fibo-ind-ei-ei:hasSeriesOrigin	A subtype of associative entity 'has Series Origin' to restrict child entities for the parent, Economic Indicator	Associative Entity
Economic Rate Based Derivative Instrument	fibo-der-rtd-rtd:EconomicRateBasedDerivativeInstrument	Rate-based derivative whose underlier is some economic indicator	
Economic Rate Observable	fibo-der-rtd-rtd:EconomicRateObservable	This entity's FIBO source ontology class or object property is deprecated (see the entity properties Annotation tab) and will be removed in a future release. Data modelers should use the equivalent entity instead.	Equivalent Entity
Edge Corporation	fibo-fbc-fct-usfse:EdgeCorporation	Corporation chartered by the Federal Reserve to engage in international banking and financial operations	
Edge Corporation-Banking	fibo-fbc-fct-usfse:EdgeCorporation-Banking	Edge corporation whose charter allows the corporation to engage in international banking	
Edge Corporation-Domestic Branch	fibo-fbc-fct-usfse:EdgeCorporation-DomesticBranch	Branch of an edge corporation that is located in the United States	
Edge Corporation-Investment	fibo-fbc-fct-usfse:EdgeCorporation-Investment	Edge corporation whose charter allows the corporation to engage in international investment banking	
Electronic Communication Network	fibo-fbc-fct-mkt:ElectronicCommunicationNetwork	Alternative trading system that automatically matches buy and sell orders for securities in the market	
Electronic Funds Transfer Service	fibo-fbc-fct-fse:ElectronicFundsTransferService	Service involving any transfer of funds other than a transaction involving a paper instrument, that is initiated through an electronic terminal, telephone, or computer and that orders or authorizes a financial institution to debit or credit an account	

Name	Code	Comment	Stereotype
Electronic Mail Address	fibo-fnd-plc-vrt:ElectronicMailAddress	Virtual address that defines an electronic messaging endpoint to which email messages can be delivered, typically via an Simple Mail Transfer Protocol (SMTP) based communications system	
elects	fibo-be-oac-exec:elects	Chooses someone, or a group of individuals, to hold office or some other position by voting	Associative Entity
Emancipated Minor	fibo-fnd-aap-ppl:EmancipatedMinor	A minor who is allowed to conduct a business or any other occupation on his or her own behalf or for their own account outside the control of a parent or guardian	
embodies	fibo-fnd-rel-rel:embodies	Is an expression of, gives a tangible or visible form to (an idea, quality, or feeling), makes concrete and perceptible	Associative Entity
Employed Population	fibo-ind-ei-ei:EmployedPopulation	Subset of the civilian labor force considered to be employed during the reporting period	
Employed Population Part Time	fibo-ind-ei-ei:EmployedPopulationPartTime	Subset of the employed population that includes persons that are working fewer than 30 to 35 hours per week based on usual working hours	
Employed Population Part Time For Economic Reasons	fibo-ind-ei-ei:EmployedPopulationPartTimeForEconomicReasons	Subset of the employed population that includes persons that are working fewer than 30 to 35 hours per week due to slack work, unfavorable business conditions, inability to find full-time work, and seasonal declines in demand	
Employed Population Part Time For Non Economic Reasons	fibo-ind-ei-ei:EmployedPopulationPartTimeForNonEconomicReasons	Subset of the employed population that includes persons that are working fewer than 30 to 35 hours per week due to illness or other health or medical limitations, childcare problems, family or personal obligations, being in school or training, retirement or Social Security limits on earnings, and having a job where full-time work is less than 35 hours	
Employed Population Temporarily Not At Work	fibo-ind-ei-ei:EmployedPopulationTemporarilyNotAtWork	Subset of the employed population that includes persons that are temporarily absent from work for various reasons	
Employee	fibo-fnd-org-fm:Employee	Person in the service of another under any contract of hire, express or implied, oral or written, where the employer has the right to control and direct that person in the material details of how the work is to be performed	
Employer	fibo-fnd-org-fm:Employer	Party that provides compensation, including wages or a salary and potentially other benefits, in exchange for work performed by one or more people, and that has the right to control and direct the employee in the material details of how the work is to be performed	
Employer Identification Number	fibo-fbc-fct-usjrga:EmployerIdentificationNumber	Unique nine-digit number assigned by the Internal Revenue Service (IRS) to business entities operating in the United States for the purposes of identification	
Employer Identification Numbering Scheme	fibo-fbc-fct-usjrga:EmployerIdentificationNumberingScheme	Taxpayer identification numbering scheme used in the United States to identify business entities	
Employment	fibo-fnd-org-fm:Employment	Situation representing the state of being employed, i.e., the relationship that holds between an employer and employee for some period of time	

Name	Code	Comment	Stereotype
Employment Population Ratio	fibo-ind-ei-ei:EmploymentPopulationRatio	Economic indicator representing the ratio of the employed population with respect to the overall civilian non-institutional population of a given economy for some specified period	
Employment Situation Establishment Survey	fibo-ind-ei-usei:EmploymentSituationEstablishmentSurvey	Survey conducted on a regular basis that presents analytical information related to the labor force of a given statistical area, surveyed with respect to businesses, and is, for the most part, seasonally adjusted	
Employment Situation Household Survey	fibo-ind-ei-usei:EmploymentSituationHouseholdSurvey	A survey conducted on a regular basis that presents analytical information related to the labor force of a given statistical area, surveyed with respect to households, and is, for the most part, seasonally adjusted	
Employment Situation Survey	fibo-ind-ei-usei:EmploymentSituationSurvey	A survey conducted on a regular basis that presents analytical information focused on the employment characteristics of a given statistical area	
employs	fibo-fnd-org-fm:employs	Indicates someone that is employed by the legal person	Associative Entity
End Of Day Market Rate	fibo-ind-ind-ind:EndOfDayMarketRate	Value of a given market rate of the end of the business day for a specific date	
End Of Month	fibo-fnd-dt-bd:EndOfMonth	The last day of a calendar month, irrespective of the length of the calendar month	
Energy Resource	fibo-der-drc-comm:EnergyResource	Negotiable commodity that is an energy-related product, or a derivative of an energy-related product, including electricity, renewable energy, or any power/energy delivered through a utility network of provider; diesel fuel, fuel oil, gas oil, gasoline, heating oil, jet fuel, kerosene, natural gas, oil (Brent, Tapis, Dubai, WTI)	
Energy Transmission Rights	fibo-der-drc-comm:EnergyTransmissionRights	Rights to the transmission of power across an electricity distribution network	
Enhanced Voting Share	fibo-sec-eq-eq:EnhancedVotingShare	Share that confers more than one vote per share	
Enterprise	fibo-ind-ei-ei:Enterprise	Functional business entity that produces and/or sells goods or services	
Enterprise Population	fibo-ind-ei-ei:EnterprisePopulation	Statistical universe consisting of enterprises designed for the purposes of supporting surveys such as those used as the basis for employment and producer price indices	
Entitlement	fibo-fbc-fi-fi:Entitlement	Financial instrument that provides the holder the privilege to subscribe to or to receive specific assets on terms specified	
Entity Controlling Party	fibo-be-oac-cpty:EntityControllingParty	Party that has the authority to control some legal entity	
Entity Expiration Reason	fibo-fbc-fct-breg:EntityExpirationReason	Code for the reason that a legal entity ceased to exist and/or operate	
Entity Legal Form	fibo-be-le-lei:EntityLegalForm	A classifier for a legal entity that indicates the nature of that entity as defined from a legal or regulatory perspective, in the jurisdiction in which it was established	
Entity Legal Form Identifier	fibo-be-le-lei:EntityLegalFormIdentifier	Code that denotes an entity legal form as defined in ISO 20275	

Name	Code	Comment	Stereotype
Entity Legal Form Registry	fibo-fbc-fct-breg:EntityLegalFormRegistry	Registry for registering and maintaining information about the legal forms that are valid for business entities for a particular jurisdiction following the ISO 20275 standard	
Entity Legal Form Registry Entry	fibo-fbc-fct-breg:EntityLegalFormRegistryEntry	Entry in an entity legal form registry that conforms to ISO 20275	
Entity Legal Form Scheme	fibo-be-le-lei:EntityLegalFormScheme	Scheme that specifies the elements of the codes for entity legal forms, such as those that are sanctioned in a given jurisdiction as defined in ISO 20725	
Entity Owner	fibo-be-oac-opty:EntityOwner	Owner (person, group of people, or other business entity) that owns, or holds an ownership interest in, a formal business organization	
Entity Ownership	fibo-be-oac-opty:EntityOwnership	Ownership by some party of an interest in some non-governmental formal organization	
Entity Specific Credit Event	fibo-fbc-dae-cre:EntitySpecificCreditEvent	Credit event that applies to a given legal person	
Entity Status	fibo-fbc-fct-breg:EntityStatus	Lifecycle stage indicating the operational and/or legal status of an entity	
Entity Validation Level	fibo-fbc-fct-breg:EntityValidationLevel	Code for the level of validation performed by the GLEIF or LOU with respect to the reference data provided by the registrant	
Environmental Resource	fibo-der-drc-comm:EnvironmentalResource	Negotiable commodity including offset credits	
Equity Conversion Terms	fibo-sec-eq-eq:EquityConversionTerms	Conversion terms specifying the details regarding conversion of shares into other securities	
Equity Correlation Swap	fibo-der-sbd-eqs:EquityCorrelationSwap	Correlation swap that allows one to hedge risks associated with the observed average correlation of a collection of underlying equity products	
Equity Derivative	fibo-der-sbd-sbd:EquityDerivative	Security-based derivative whose underlier is based on equities (e.g. shares, basket of equities or index) or their cashflow(s)	
Equity Forward	fibo-der-drc-ff:EquityForward	Forward contract to buy or sell the underlying equity stock, equity index, basket of equity stock, equity futures contract, or equity option at a specified future date at the price specified at the outset of the contract	
Equity Future	fibo-der-drc-ff:EquityFuture	Futures contract whose underlying asset is at least one equity security, specifically a publicly issued and traded share	
Equity Index	fibo-ind-mkt-bas:EquityIndex	Benchmark whose constituents are exclusively equity instruments	
Equity Instrument	fibo-fbc-fi-fi:EquityInstrument	Financial instrument representing an ownership interest in an entity or pool of assets	
Equity Linked Bond	fibo-sec-dbt-bnd:EquityLinkedBond	Bond based on the return on an equity over time, i.e. the price and dividend payments or the total return (similar to total return swaps)	
Equity Observable	fibo-der-sbd-sbd:EquityObservable	This entity's FIBO source ontology class or object property is deprecated (see the entity properties Annotation tab) and will be removed in a future release. Data modelers should use the equivalent entity instead.	Equivalent Entity

Name	Code	Comment	Stereotype
Equity Option	fibo-der-drc-opt:EquityOption	Option giving the buyer (holder) the right, but not the obligation, to buy (via a call option) or sell (via a put option) the underlying equity assets specified at a pre-determined price (i.e., the strike price, fixed or calculated), on or before a specified date (the expiration date)	
Equity Position	fibo-sec-eq-eq:EquityPosition	Position in an equity instrument	
Equity Price Return Swap	fibo-der-sbd-eqs:EquityPriceReturnSwap	Return swap whose return leg underlier is based on equities	
Equity Redemption Provision	fibo-sec-eq-eq:EquityRedemptionProvision	Redemption provision that specifies the conditions under which the issuer or shareholder may redeem the shares	
Equity Redemption Provision With Extendable Redemption Date	fibo-sec-eq-eq:EquityRedemptionProvisionWithExtendableRedemptionDate	Equity redemption provision that allows modification of the redemption date beyond the original specified date	
Equity Return Leg	fibo-der-sbd-eqs:EquityReturnLeg	Return leg whose income is based on equities	
Equity Swap	fibo-der-sbd-eqs:EquitySwap	Swap whose payments are linked to the change in value of underlying equities (e.g. shares, basket of equities or index) or their cashflow(s)	
Equity Total Return Swap	fibo-der-sbd-eqs:EquityTotalReturnSwap	Total return swap whose return leg underlier is based on equities	
Equity Variance Swap	fibo-der-sbd-eqs:EquityVarianceSwap	Dispersion swap in which the parties agree to exchange payments based on the difference between (i) the realized variance of the price changes of a specified equity underlier over a stated observation period and (ii) a fixed amount of variance that is agreed when the contract is executed	
Equity Volatility Swap	fibo-der-sbd-eqs:EquityVolatilitySwap	Dispersion swap that is a forward contract on the variability of movements in the price of its underlying equities	
Equity Warrant	fibo-der-drc-raw:EquityWarrant	Warrant that permits the holder to acquire a specified amount of an equity instrument during a specified period at a specified price	
Escrow Agent	fibo-der-cr-cds:EscrowAgent	Third party that holds an asset or funds before they are formally transferred from one party to another party, per the terms of a contract, within some specified time period and/or when a triggering event occurs	
Establishment	fibo-ind-ei-ei:Establishment	An enterprise (or part of an enterprise) that operates from a single physical location	
Establishment Employment	fibo-ind-ei-ei:EstablishmentEmployment	Economic indicator representing the total number of persons who work in or for the establishment including working proprietors, active business partners and unpaid family workers, as well as persons working outside the establishment when paid by and under the control of the establishment, for example, sales representatives, outside service engineers and repair and maintenance personnel	
Establishment Population	fibo-ind-ei-ei:EstablishmentPopulation	A subset of the enterprise population focused on establishments	

Name	Code	Comment	Stereotype
estimates Value At	fibo-fnd-arr-asmt:estimatesValueAt	Provides an approximate value of some asset as of some point in time	Associative Entity
Euroclear Clearstream Common Code	fibo-sec-sec-idind:EuroclearClearstreamCommonCode	Nine-character alphanumeric securities identifier, issued in Luxembourg, jointly by Euroclear and Clearstream	
Eurodollar Deposit	fibo-sec-dbt-tstd:EurodollarDeposit	A certificate of deposit with a fixed interest rate issued in U.S. dollars outside the jurisdiction of the Federal Reserve, held at banks outside of the United States, including branches of U.S. banks located outside of the U.S.	
European Depositary Receipt	fibo-sec-eq-dr:EuropeanDepositaryReceipt	Global depositary receipt that represents ownership in the securities of a non-European company that trades in European financial markets	
European Economic Area Branch	fibo-fbc-fct-eufse:EuropeanEconomicAreaBranch	A branch of a credit institution authorised in another European Economic Area (EEA) country that has the right to passport its activities	
European Exercise Terms	fibo-sec-dbt-ex:EuropeanExerciseTerms	Exercise terms that stipulate that an option may only be exercised at the date of expiration	
evaluates	fibo-fnd-rel-rel:evaluates	Assesses the nature, quality, or ability of someone or something	Associative Entity
exact Match	skos:exactMatch	Skos:exactMatch is used to link two concepts, indicating a high degree of confidence that the concepts can be used interchangeably across a wide range of information retrieval applications. skos:exactMatch is a transitive property, and is a sub-property of skos:closeMatch.	Associative Entity
Examiner	fibo-fbc-fct-rga:Examiner	Party empowered as an official representative by a regulatory agency to investigate and review specified documents for accuracy and truthfulness	
Excess Return Swap	fibo-der-drc-swp:ExcessReturnSwap	Return swap in which the change in the level of the index will be equal to the returns generated primarily by the changes in price of each of the contracts that comprise the index	
Exchange	fibo-fbc-fct-mkt:Exchange	Any organization, association, or group of persons, whether incorporated or unincorporated, which constitutes, maintains, or provides a facility for bringing together purchasers and sellers of financial instruments, commodities, or other products, services, or goods, and includes the market place and facilities maintained by such exchange	
Exchange Participant	fibo-fbc-fct-mkt:ExchangeParticipant	Registered agent who, in accordance with the rules of an exchange, may trade on or through the exchange and whose name is entered in a list, register or roll kept by the exchange as an agent who may trade on or through the exchange	
Exchange Rate	fibo-fnd-acc-cur:ExchangeRate	Rate at which one currency can be exchanged for another	
Exchange Rate Structure	fibo-ind-fx-fx:ExchangeRateStructure	Structured collection of quoted or projected exchange rates, such that volatility may be constructed for the structure	
Exchange Rate Volatility	fibo-ind-fx-fx:ExchangeRateVolatility	Statistical measure of the rate of change in the rate at which one currency can be exchanged for another	

Name	Code	Comment	Stereotype
Exchange Traded Fund	fibo-sec-fund-fund:ExchangeTradedFund	Investment fund whose fund units are traded on an exchange, much like stocks	
Exchange Traded Warrant	fibo-der-drc-raw:ExchangeTradedWarrant	Warrant that is listed on a securities exchange	
Exchangeable Preferred Share	fibo-sec-eq-eq:ExchangeablePreferredShare	Preferred share that may be exchanged for a security of another issuer	
exchanges	fibo-fnd-rel-rel:exchanges	Gives something in return something else	Associative Entity
Executive	fibo-be-oac-exec:Executive	Person appointed and given the responsibility to manage the affairs of an organization and the authority to make decisions within specified role-specific boundaries	
Executive Board Member	fibo-be-oac-exec:ExecutiveBoardMember	Member of a board of directors that is also an employee of the organization	
Executive Branch	fibo-be-ge-ge:ExecutiveBranch	The branch of government that is authorized and responsible for the daily administration of the government	
exemplifies	fibo-fnd-rel-rel:exemplifies	Is a concrete realization or example of	Associative Entity
Exempt Issuer	fibo-sec-sec-iss:ExemptIssuer	Issuer that issues securities that are excused from certain regulatory reporting requirements	
Exempt Offering	fibo-sec-sec-iss:ExemptOffering	Public offering involving securities that are excused from certain regulatory reporting requirements	
Exempt Security	fibo-fbc-fi-fi:ExemptSecurity	Security that is exempt from certain regulatory rules	
Exempt Transaction	fibo-sec-sec-iss:ExemptTransaction	Securities transaction for which there is no requirement to register the transaction with a regulatory agency	
Exercise Convention	fibo-sec-dbt-ex:ExerciseConvention	Convention that determines when the holder or future holder of an option can implement the rights defined in the option	
Exercise Terms	fibo-sec-dbt-ex:ExerciseTerms	Contract terms specific to the conditions, conventions and other stipulations related to the exercise of an option or entitlement	
Exotic Option	fibo-der-drc-opt:ExoticOption	Option that has a non-standard payout structure or other feature	
Expected Value	fibo-fnd-arr-asmt:ExpectedValue	Theoretical value that is anticipated based on a model or hypothesis	
experiences	cmns-pts:experiences	Relates something to a situation that affects them in some way	Associative Entity
experiences Directly	cmns-pts:experiencesDirectly	Relates something directly to a party that drives a situation involving it	Associative Entity
experiences With	cmns-pts:experiencesWith	Relates something to an actor that drives a situation involving it	Associative Entity
Explicit Contract Event Schedule	fibo-fbc-dae-dbt:ExplicitContractEventSchedule	Schedule of events, including but not limited to payment events, rate reset events and others that will occur over the lifetime of the credit agreement	

Name	Code	Comment	Stereotype
Explicit Date	cmns-dt:ExplicitDate	Date in which the 'has date value' property is required	
Explicit Date Period	cmns-dt:ExplicitDatePeriod	Date period for which the start date, end date, and/or duration are required	
Explicit Duration	cmns-dt:ExplicitDuration	Duration for which the 'has duration value' property must have a value	
Explicit Recurrence Interval	fibo-fnd-dt-fd:ExplicitRecurrenceInterval	Recurrence interval defined via an explicit duration	
Explicit Time Period	cmns-dt:ExplicitTimePeriod	Time period for which the starting time, ending time, and/or duration are required	
Exposure	fibo-fbc-pas-fpas:Exposure	The extent to which an individual or organization is unprotected and open to damage, danger, risk of suffering a loss, or uncertainty	
Express Certificate	fibo-der-drc-str:ExpressCertificate	Participation certificate whose payout is conditional: should the underlying trade above the strike on the observation date, an early redemption consisting of nominal price plus an additional coupon amount is paid	
expresses The Magnitude Of	cmns-qtu:expressesTheMagnitudeOf	Specifies the quantity that some quantity value reflects	Associative Entity
Expression	cmns-qtu:Expression	Finite combination of symbols that are well-formed according to applicable rules	
Extendable Preferred Share	fibo-sec-eq-eq:ExtendablePreferredShare	Preferred share whose redemption date can be extended at the issuer or holder option	
Extension Provision	fibo-fnd-agr-ctr:ExtensionProvision	Contract terms that specify the conditions under which a contract can be extended	
Extinct Language	lcc-lr:ExtinctLanguage	An individual language or variant that is no longer in use and has no current descendant	
Extraction Resource	fibo-der-drc-comm:ExtractionResource	Negotiable commodity that is a mineral resource obtained via withdrawal from the natural environment	
Extraordinary Redemption Provision	fibo-sec-dbt-bnd:ExtraordinaryRedemptionProvision	Provision that gives a bond issuer the right to call its bonds due to an unusual one-time occurrence, as specified in the offering statement	
Extrinsic Value	fibo-der-drc-opt:ExtrinsicValue	Measure of the difference between the market price of an option, called the premium, and its intrinsic value	
Face Amount Certificate Company	fibo-fbc-fct-fse:FaceAmountCertificateCompany	Investment company which is engaged or proposes to engage in the business of issuing face-amount certificates of the installment type, or which has been engaged in such business and has any such certificate outstanding	
facilitates	fibo-fbc-pas-fpas:facilitates	Acts as an enabler in a situation in which an event, a task, a conversation or something else occurs	Associative Entity
Facility	fibo-fnd-plc-fac:Facility	Something established to serve a particular purpose, make some course of action or operation easier, or provide some capability or service	
Factor	cmns-qtu:Factor	Number or quantity that when multiplied with another produces a given number or expression	
Failure To Pay	fibo-fbc-dae-cre:FailureToPay	Default event that is triggered following any applicable grace period in which a payment obligation is missed	

Name	Code	Comment	Stereotype
Failure To Pay Interest	fibo-fbc-dae-cre:FailureToPayInterest	Default event that where either an expected interest payment is missed altogether or the amount paid is less than the required amount	
Failure To Pay Principal	fibo-fbc-dae-cre:FailureToPayPrincipal	Default event that where either an expected principal payment is missed altogether or the amount paid is less than the required amount	
Fair Value	fibo-fnd-arr-asmt:FairValue	Price that would be received to sell an asset, or paid to transfer a liability, in an orderly transaction between market participants at the measurement date	
Family Office	fibo-be-fct-fct:FamilyOffice	Organization that assumes the day-to-day administration and management of a family's affairs	
Farm Credit System Institution	fibo-fbc-fct-usfse:FarmCreditSystemInstitution	Federally-chartered financial institution that is supervised, examined, and regulated by the Farm Credit Administration and operates in accordance with the Farm Credit Act of 1971, as amended, 12 U.S.C. 2001 et seq	
FDIC Certificate Number	fibo-fbc-fct-usjrga:FDICCertificateNumber	Identifier issued to a depository institution by the FDIC on approval of that institution's application for insurance	
FDIC Registry Entry	fibo-fbc-fct-usjrga:FDICRegistryEntry	An entry in the FDIC institution directory, a repository of financial institution characteristics collected by the FDIC related to the institutions they insure	
FDIC Registry Entry only applies To	fibo-fbc-fct-usjrga:FDICRegistryEntry_only_cmns-cxtmsg:appliesTo	A subtype of associative entity 'applies To' to restrict child entities for the parent, FDIC Registry Entry	Associative Entity
Federal Agency Of Foreign Banking Organization	fibo-fbc-fct-usfse:FederalAgencyOfForeignBankingOrganization	Agency of a foreign bank established and operating under section 3102 of CFR Title 12, Chapter 32 and section 4 of the International Banking Act of 1978	
Federal Branch Of Foreign Banking Organization	fibo-fbc-fct-usfse:FederalBranchOfForeignBankingOrganization	Branch of a foreign bank established and operating under section 3102 of CFR Title 12, Chapter 32 and section 4 of the International Banking Act of 1978	
Federal Capital Area (cmns)	cmns-loc:FederalCapitalArea	Country subdivision that is or includes the municipality or capital city that acts as the seat of the federal government	
Federal Capital Area (fibo)	fibo-fnd-plc-loc:FederalCapitalArea	This entity's FIBO source ontology class or object property is deprecated (see the entity properties Annotation tab) and will be removed in a future release. Data modelers should use the equivalent entity instead.	Equivalent Entity
Federal Credit Union	fibo-fbc-fct-usfse:FederalCreditUnion	Credit union that has a federal affiliation	
Federal Government	fibo-be-ge-ge:FederalGovernment	Union of states under a central government distinct from the individual governments of the separate states	
Federal Government Entity	fibo-fbc-fct-usjrga:FederalGovernmentEntity	Formal organization that is an independent agency, instrumentality or other permanent or semi-permanent organization in the machinery of government in the United States, authorized by the executive branch or by Congress, that operates at the national (federal) level	

Name	Code	Comment	Stereotype
Federal Reserve District	fibo-fbc-fct-usjrga:FederalReserveDistrict	A region of the US identifying the jurisdiction of a Federal Reserve Bank, numbered and named for the city in which that reserve bank is located	
Federal Reserve District Bank	fibo-fbc-fct-usjrga:FederalReserveDistrictBank	Federal Reserve district and member bank, with jurisdiction over a specific region of the US, named for the city in which the reserve bank is located	
Federal Reserve District Identifier	fibo-fbc-fct-usjrga:FederalReserveDistrictIdentifier	Identifier associated with a Federal Reserve district	
Federal Reserve System Member	fibo-fbc-fct-usjrga:FederalReserveSystemMember	Financial institution that is a member of the Federal Reserve System (FRS)	
Federal Reserve System Non Member Institution	fibo-fbc-fct-usjrga:FederalReserveSystemNonMemberInstitution	Depository institution that is not member of the Federal Reserve System (FRS)	
Federal Savings Bank	fibo-fbc-fct-usfse:FederalSavingsBank	Savings bank that has a federal affiliation	
Federal State (cmns)	cmns-loc:FederalState	Self-governing geopolitical unit which forms part of a wider geopolitical unit that is recognized as a country	
Federal State (fibo)	fibo-fnd-plc-loc:FederalState	This entity's FIBO source ontology class or object property is deprecated (see the entity properties Annotation tab) and will be removed in a future release. Data modelers should use the equivalent entity instead.	Equivalent Entity
Federated Sovereignty	fibo-be-ge-ge:FederatedSovereignty	Polity characterized by a union of partially self-governing states or regions under a central (federal) government	
Fee	fibo-fbc-pas-caa:Fee	Charge for services performed	
Fence	fibo-der-drc-opt:Fence	Option trading strategy that uses options to limit the range of possible returns on a financial instrument	
Fertilizer Resource	fibo-der-drc-comm:FertilizerResource	Negotiable commodity that includes ammonia, diammonium phosphate (DAP), potash, sulphur, urea, urea and ammonium nitrate (UAN)	
Filing For Bankruptcy	fibo-fbc-dae-cre:FilingForBankruptcy	Credit event that involves a request to a court to be recognized as bankrupt	
Finance Company	fibo-fbc-fct-fse:FinanceCompany	Financial intermediary in the business of making loans that obtains its financing from banks, institutions, and other money market sources rather than from deposits	
Finance Syndicate	fibo-sec-dbt-dln:FinanceSyndicate	Group of financial institutions or lenders that collectively agree to provide funding for a large loan to a single borrower	
Finance Syndicate Member	fibo-sec-dbt-dln:FinanceSyndicateMember	Syndicate member that is a financial services provider that contributes funds to a syndicated loan or loan participation note	
Financial Asset	fibo-fnd-acc-aeq:FinancialAsset	Non-physical, tangible asset whose value is derived from a contractual claim, such as bank deposits, bonds, stocks, rights, certificates, and bank balances	

Name	Code	Comment	Stereotype
Financial Asset only has Acquisition Price	fibo-fnd-acc-aeq:FinancialAsset_only_fibo-sec-sec-ast:hasAcquisitionPrice	A subtype of associative entity 'has Acquisition Price' to restrict child entities for the parent, Financial Asset	Associative Entity
Financial Exposure	fibo-fbc-pas-fpas:FinancialExposure	The extent to which an individual or organization is open to risk of suffering a loss in a transaction, or with respect to some investment or set of investments, e.g., some holding; the amount one stands to lose in that transaction or investment	
Financial Future	fibo-der-drc-ff:FinancialFuture	Futures contract based on underlying assets excluding commodities	
Financial Holding Company	fibo-fbc-fct-usfse:FinancialHoldingCompany	Financial entity engaged in a broad range of banking-related activities as permitted under the Gramm-Leach-Bliley Act of 1999	
Financial Institution	fibo-fbc-fct-fse:FinancialInstitution	Financial service provider identified as either a government agency or privately owned entity that collects funds from the public and from other institutions, and invests those funds in financial assets, such as loans, securities, bank deposits, and income-generating property	
Financial Instrument	fibo-fbc-fi-fi:FinancialInstrument	Written contract that gives rise to both a financial asset of one entity and a financial liability of another entity	
Financial Instrument Classification Code	fibo-sec-sec-clc:FinancialInstrumentClassificationCode	Classifier and code for a financial instrument defined in the ISO 10962 Classification of Financial Instruments (CFI) Code Scheme	
Financial Instrument Classification Scheme	fibo-sec-sec-clc:FinancialInstrumentClassificationScheme	Classification scheme defining a set of classifiers for financial instruments	
Financial Instrument Classification Scheme only defines	fibo-sec-sec-clc:FinancialInstrumentClassificationScheme_only_cmns-dsg:defines	A subtype of associative entity 'defines' to restrict child entities for the parent, Financial Instrument Classification Scheme	Associative Entity
Financial Instrument Classifier	fibo-sec-sec-clc:FinancialInstrumentClassifier	Classifier for a financial instrument based on its type and features	
Financial Instrument Global Identifier	fibo-sec-sec-idind:FinancialInstrumentGlobalIdentifier	Financial instrument identifier that is defined as specified in the Object Management Group (OMG) Financial Instrument Global Identifier (FIGI) Specification	
Financial Instrument Global Identifier Registry Entry	fibo-sec-sec-idind:FinancialInstrumentGlobalIdentifierRegistryEntry	Entry in a Financial Instrument Global Identifier (FIGI) registry	
Financial Instrument Identification Scheme	fibo-sec-sec-id:FinancialInstrumentIdentificationScheme	Formal definition of the structure and application of a particular set of financial instrument identifiers	
Financial Instrument Identifier	fibo-fbc-fi-fi:FinancialInstrumentIdentifier	Sequence of characters uniquely identifying a financial instrument for some purpose and within a specified context	

Name	Code	Comment	Stereotype
Financial Instrument Short Name	fibo-sec-sec-iss:FinancialInstrumentShortName	Abbreviated name for a financial instrument within a defined structure as specified in ISO 18774	
Financial Intermediation Service	fibo-fbc-pas-fpas:FinancialIntermediationService	Any financial service in which a third party (the intermediary) matches lenders and investors with entrepreneurs and other borrowers in need of capital	
Financial Objective	fibo-fnd-gao-obj:FinancialObjective	Objective that reflects the strategic financial goals and direction of a party within a time frame and available resources	
Financial Product	fibo-fbc-pas-fpas:FinancialProduct	Product provided to consumers and businesses by financial institutions such as banks, insurance companies, brokerage firms, consumer finance companies, and investment companies	
Financial Product Catalog	fibo-fbc-pas-fpas:FinancialProductCatalog	Catalog of financial products and/or services available for sale with their description and other product details	
Financial Record	fibo-fnd-arr-doc:FinancialRecord	Record of financial information	
Financial Service	fibo-fbc-pas-fpas:FinancialService	Service provided to consumers and businesses by financial institutions such as banks, insurance companies, brokerage firms, consumer finance companies, and investment companies	
Financial Service Provider	fibo-fbc-pas-fpas:FinancialServiceProvider	Functional entity either licensed to provide financial services to consumers and/or businesses or established by law to provide financial services, such as a central bank	
Financial Service Provider Identifier	fibo-fbc-fct-fse:FinancialServiceProviderIdentifier	Identifier that is officially allocated to a financial service provider based on a function that they provide, typically in a jurisdiction over which a regulatory agency has some jurisdiction	
Financial Service Provider Identifier Scheme	fibo-fbc-fct-fse:FinancialServiceProviderIdentifierScheme	Scheme that defines the financial service provider identifier per the issuing registration authority or regulatory agency	
Financial Service Provider only manages (cmns)	fibo-fbc-pas-fpas:FinancialServiceProvider_only_cmns-org:manages	A subtype of associative entity 'manages (cmns)' to restrict child entities for the parent, Financial Service Provider	Associative Entity
Finite Population	fibo-fnd-utl-alx:FinitePopulation	Population for which it is possible to count its units	
Firm Commitment Offering	fibo-sec-sec-iss:FirmCommitmentOffering	Securities offering whereby the underwriter purchases the securities outright for their own account	
First Regular Coupon Date	fibo-sec-dbt-bnd:FirstRegularCouponDate	Scheduled date for the first regular coupon payment, in a regular repeating series of coupon periods, after any non standard (long or short) first coupon period in the schedule	
Fixed Basket	fibo-ind-ei-ei:FixedBasket	Basket of goods and services whose quantity and quality are held fixed for some period of time	
Fixed Basket Constituent	fibo-ind-ei-ei:FixedBasketConstituent	Component of a fixed basket	Equivalent Entity

Name	Code	Comment	Stereotype
Fixed Basket Population	fibo-ind-ei-ei:FixedBasketPopulation	Statistical universe consisting of specific goods and/or services designed for the purposes of supporting surveys such as those used as the basis for price indices	
Fixed Coupon Bond	fibo-sec-dbt-bnd:FixedCouponBond	Bond whose coupon rate and principal amount are fixed at the time of origination or sale and remain constant while the security is outstanding	
Fixed Coupon Terms	fibo-sec-dbt-bnd:FixedCouponTerms	Terms for payment of interest on a bond with a fixed interest rate	
Fixed Fixed Interest Rate Swap	fibo-der-rtd-irswp:FixedFixedInterestRateSwap	Interest rate swap in which both parties pay a fixed interest rate that they could not otherwise obtain outside of a swap arrangement	
Fixed Float Cross Currency Interest Rate Swap	fibo-der-rtd-irswp:FixedFloatCrossCurrencyInterestRateSwap	Interest rate swap in which fixed interest payments on the notional are exchanged for floating interest payments and the two streams of interest payments are in different currencies	Equivalent Entity
Fixed Float Interest Rate Swap	fibo-der-rtd-irswp:FixedFloatInterestRateSwap	Interest rate swap in which fixed interest payments on the notional are exchanged for floating interest payments	Equivalent Entity
Fixed Float Single Currency Interest Rate Swap	fibo-der-rtd-irswp:FixedFloatSingleCurrencyInterestRateSwap	Interest rate swap in which fixed interest payments on the notional are exchanged for floating interest payments and where both payment streams are expressed in terms of the same currency	Equivalent Entity
Fixed Income Option	fibo-der-drc-opt:FixedIncomeOption	Option giving the buyer (holder) the right, but not the obligation, to buy (via a call option) or sell (via a put option) the underlying fixed income assets specified at a pre-determined price (i.e., the strike price, fixed or calculated), on or before a specified date (the expiration date)	
Fixed Income Security	fibo-sec-dbt-dbti:FixedIncomeSecurity	Tradeable debt instrument that provides a return in the form of fixed periodic payments and typically the return of principal at maturity	
Fixed Interest Rate	fibo-fbc-dae-dbt:FixedInterestRate	Interest rate that does not fluctuate over the lifetime of a loan or other debt instrument	
Fixed Interest Rate Leg	fibo-der-rtd-irswp:FixedInterestRateLeg	Fixed leg that specifies fixed interest amounts and terms for the payment of that interest	Equivalent Entity
Fixed Leg	fibo-der-drc-swp:FixedLeg	Swap leg whose paying party is obligated to make payments from time to time over the term of a swap calculated by reference to a fixed annual rate or consisting of at least one payment of a fixed amount	
Fixed Lookback Strike Expression	fibo-der-drc-exo:FixedLookbackStrikeExpression	Cashflow expression specifying the arguments required to calculate the fixed price at which the lookback option is to be exercised	
Fixed Payment Leg	fibo-der-drc-swp:FixedPaymentLeg	Swap leg that specifies contractual terms associated with a schedule of payments for any swap calculated by reference to a fixed annual rate	
Fixed Rate Dividend	fibo-sec-eq-eq:FixedRateDividend	Dividend that provides a specified annual return on the nominal value (and any premium) paid on shares	
Float Float Cross Currency Interest Rate Swap	fibo-der-rtd-irswp:FloatFloatCrossCurrencyInterestRateSwap	Interest rate swap that exchanges cashflows based on two different interest rates in different currencies	Equivalent Entity
Float Float Interest Rate Swap	fibo-der-rtd-irswp:FloatFloatInterestRateSwap	Interest rate swap that exchanges cashflows based on two different floating interest rates	Equivalent Entity

Name	Code	Comment	Stereotype
Float Float Single Currency Interest Rate Swap	fibo-der-rtd-irswp:FloatFloatSingleCurrencyInterestRateSwap	Interest rate swap that exchanges cashflows based on two different floating interest rates in the same currency	Equivalent Entity
Floating Interest Rate	fibo-fbc-dae-dbt:FloatingInterestRate	Variable interest rate that is based on a specific index or benchmark rate	
Floating Interest Rate Leg	fibo-der-rtd-irswp:FloatingInterestRateLeg	Floating leg in which variable interest is paid on some notional amount, linked to some underlying interest reference rate	Equivalent Entity
Floating Leg	fibo-der-drc-swp:FloatingLeg	Swap leg whose paying party is obligated to make payments from time to time over the term of a swap calculated by reference to some variable rate, calculated based on the change in value of some underlying asset, or consisting of at least one payment of some floating amount	
Floating Lookback Strike Expression	fibo-der-drc-exo:FloatingLookbackStrikeExpression	Cashflow expression specifying the arguments required to calculate the best projected price at which the lookback option may be exercised	
Floating Rate Note	fibo-sec-dbt-bnd:FloatingRateNote	Bond with a variable interest rate based on a published reference interest rate	
Floating Rate Note Date	fibo-sec-sec-sch:FloatingRateNoteDate	Calculated date associated with a floating-rate note, also known as a floater or FRN, which is a debt instrument with a variable interest rate	
Floating Rate Note Date Rule	fibo-sec-sec-sch:FloatingRateNoteDateRule	Business day adjustment rule applied to floating-rate note instruments	
For Profit Corporation	fibo-be-le-cb:ForProfitCorporation	Corporation whose objective is to make money, i.e., to ensure realization of a financial benefit such that the amount of revenue gained from a business activity exceeds the expenses, costs and taxes needed to sustain that activity	
Foreign Bank	fibo-fbc-fct-usfse:ForeignBank	Financial institution organized under the laws of a foreign country, a territory of the United States, Puerto Rico, Guam, American Samoa, or the Virgin Islands, which engages in the business of banking, or any subsidiary or affiliate, organized under such laws, of any such institution	
Foreign Banking Organization	fibo-fbc-fct-usfse:ForeignBankingOrganization	Financial service provider that is headquartered outside the United States and that can acquire or establish freestanding banks or bank holding companies in the United States	
Foreign Banking Organization As A Bank Holding Company	fibo-fbc-fct-usfse:ForeignBankingOrganizationAsABankHoldingCompany	Foreign banking organization that is a bank holding company in the United States	
Foreign Banking Organization Of A Bank Holding Company	fibo-fbc-fct-usfse:ForeignBankingOrganizationOfABankHoldingCompany	Foreign banking organization that is owned or controlled by a bank holding company	

Name	Code	Comment	Stereotype
Foreign Branch Of Foreign Bank	fibo-fbc-fct-usfse:ForeignBranchOfForeignBank	Branch that resides outside of the United States whose parent is located outside of the United States	
Foreign Branch Of Foreign Bank Managed By US Office	fibo-fbc-fct-usfse:ForeignBranchOfForeignBankManagedByUSOffice	Branch that resides outside of the United States whose parent is located outside of the United States that is managed by a US branch or agency of the foreign bank	
Foreign Branch Of US Bank	fibo-fbc-fct-usfse:ForeignBranchOfUSBank	Branch that resides outside of the United States, but has a parent that is located in the United States	
Foreign Branch Ownership	fibo-be-oac-opty:ForeignBranchOwnership	Ownership by some party of some formal organization or organizational sub-unit that is a foreign affiliate and legally part of the owning entity	
Foreign Entity Other	fibo-fbc-fct-usfse:ForeignEntityOther	Foreign institution that engages in banking activities usually in connection with the business of banking in the countries where such foreign institutions are organized or operating	
Foreign Exchange Rate Observable	fibo-der-rtd-rtd:ForeignExchangeRateObservable	This entity's FIBO source ontology class or object property is deprecated (see the entity properties Annotation tab) and will be removed in a future release. Data modelers should use the equivalent entity instead.	Equivalent Entity
Foreign Exchange Service	fibo-ind-fx-fx:ForeignExchangeService	Financial service involving the exchange of one currency for another, conversion of one currency for another, and transfer of money from one country to another whereby currency conversion is required	
Formal Organization (cmns)	cmns-org:FormalOrganization	Organization that is recognized in some legal jurisdiction, with associated rights and responsibilities	
Formal Organization (fibo)	fibo-fnd-org-fm:FormalOrganization	This entity's FIBO source ontology class or object property is deprecated (see the entity properties Annotation tab) and will be removed in a future release. Data modelers should use the equivalent entity instead.	Equivalent Entity
Formula	fibo-fnd-utl-alx:Formula	Rule expressed in letters and symbols that consists of at least one expression	
Forward	fibo-der-drc-ff:Forward	Derivative instrument that is privately negotiated between parties to buy the underlier at a specified future date at the price specified in the contract	
Forward Contract Adjustment Method	fibo-der-drc-ff:ForwardContractAdjustmentMethod	Method by which adjustments will be made to the contract should one or more of a number of extraordinary events occur	
Forward Rate Agreement	fibo-der-rtd-rtd:ForwardRateAgreement	Agreement to exchange an interest rate commitment on a notional amount	
Forward Start Option	fibo-der-drc-exo:ForwardStartOption	Exotic option that is fully specified with respect to a set expiry date, underlying asset and other parameters, purchased and paid for on initiation, but that becomes active at a set activation date with a strike price determined at the time of activation	
Freight Resource	fibo-der-drc-comm:FreightResource	Negotiable commodity that is a freight index route	

Name	Code	Comment	Stereotype
fulfills Obligation	fibo-fnd-pas-psch:fulfillsObligation	Satisfies a requirement for payment of some claim, debt, or other obligation	Associative Entity
Full Amortization	fibo-fbc-dae-dbt:FullAmortization	Amortization in which the very last payment (which, if the schedule was calculated correctly, should be equal to all others) pays off all remaining principal and interest on the loan	
Full Faith Credit Bond	fibo-sec-dbt-bnd:FullFaithCreditBond	Bond secured by an unconditional promise to pay by another entity	
Fully Amortizing Asset Backed Security	fibo-sec-dbt-abs:FullyAmortizingAssetBackedSecurity	Asset-backed security based on a pool of debt instruments that returns principal to investors over the life of the security	
Fully Indexed Interest Rate	fibo-sec-dbt-dbti:FullyIndexedInterestRate	A variable interest rate that is calculated by adding a margin to a specified index rate	
Fully Paid Share	fibo-sec-eq-eq:FullyPaidShare	Share whose payment status indicates that no additional money is owed to the company by shareholders on the value of the shares	
Functional Business Entity	fibo-be-fct-fct:FunctionalBusinessEntity	Functional entity defined in terms of the nature of the commercial activity it conducts	
Functional Entity	fibo-be-fct-fct:FunctionalEntity	Party defined in terms of a function it performs	
Functional Role	cmns-rlcmp:FunctionalRole	Role representing an underlying functionality that something, such as a person, organization, process, or service, is expected to perform or deliver	
Fund Contract	fibo-sec-fund-fund:FundContract	Contract that embodies and defines the fund legal form in cases where there is no independent organization	
Fund Family	fibo-sec-sec-pls:FundFamily	Collection of managed investments that are all managed by a single investment institution	
Fund Of Funds	fibo-sec-fund-fund:FundOfFunds	Investment fund that invests directly in other investment funds rather than investing in stocks, bonds, and other securities	
Fund Unit	fibo-sec-fund-fund:FundUnit	Security representing a unit in a fund	
Funds	fibo-fnd-acc-cur:Funds	Artificial currency used as calculation basis for another currency(s) and accounting purposes	
Funds Identifier	fibo-fnd-acc-cur:FundsIdentifier	Sequence of characters that can be used to uniquely identify funds	
Future	fibo-fbc-fi-fi:Future	Derivative instrument that obligates the buyer to receive and the seller to deliver the assets specified at an agreed price, at some later point in time	
Future On Future	fibo-der-drc-ff:FutureOnFuture	Futures contract whose underlying asset is at least one (other) futures contract	
Future On Option	fibo-der-drc-ff:FutureOnOption	Futures contract whose underlying asset is at least one option contract	
Future On Swap	fibo-der-drc-ff:FutureOnSwap	Futures contract whose underlying asset is at least one swap contract	
Futures Commission Merchant	fibo-fbc-fct-fse:FuturesCommissionMerchant	Party that does both of the following: (1) solicits or accepts orders to buy or sell futures contracts, options on futures, retail off-exchange forex contracts, or swaps and (2) accepts money or other assets from customers to support such orders	
Gas Commodity	fibo-der-drc-comm:GasCommodity	Extraction resource that is natural gas	

Name	Code	Comment	Stereotype
General Debt Basket	fibo-der-sbd-sbd:GeneralDebtBasket	Basket of debt instruments that provides additional capacity for potential funding and does not require the proceeds to be used for any particular purpose	
General Delivery Address	fibo-fnd-plc-uspsa:GeneralDeliveryAddress	Delivery address that uses the words 'GENERAL DELIVERY', uppercase preferred, spelled out (no abbreviation), in place of a street address	
General Ledger	fibo-fbc-pas-caa:GeneralLedger	Accounting record summarizing changes in position as transactions are posted during an accounting period	
General Obligation Municipal Bond	fibo-sec-dbt-bnd:GeneralObligationMunicipalBond	Municipal bond that is backed by the full faith and credit and general resources of the issuing municipality, including its general taxing authority	
General Partner	fibo-be-ptr-ptr:GeneralPartner	Partner and part-owner that is responsible for managing the day to day operations of the partnership and that may be jointly and severally liable for the obligations of the partnership	
General Partnership	fibo-be-ptr-ptr:GeneralPartnership	Partnership that has at least two general partners that agree to share in all assets, profits, and financial and legal liabilities of the business	
Generated Resource	fibo-der-drc-comm:GeneratedResource	Negotiable commodity obtained via some generation process, including electricity, renewable energy, or any power/energy delivered through a utility network or provider	
generates	fibo-fnd-rel-rel:generates	Produces through the application of one or more mathematical or logical steps or rules	Associative Entity
Geodetic Coordinate System	cmns-loc:GeodeticCoordinateSystem	Three-dimensional reference system that is a global frame of reference for precisely representing the position of locations on Earth or other planetary bodies by means of geodetic coordinates	
Geographic Coordinate System	lcc-cr:GeographicCoordinateSystem	A three-dimensional reference system that locates points on the Earth's surface	
Geographic Directional Symbol	fibo-fnd-plc-adr:GeographicDirectionalSymbol	Code element that gives directional information for postal delivery	Equivalent Entity
Geographic Region (cmns)	cmns-loc:GeographicRegion	Area of land that has common features	
Geographic Region (lcc)	lcc-cr:GeographicRegion	An area, especially part of a country or the world having definable characteristics but not always fixed boundaries	
Geographic Region Identification Scheme	cmns-loc:GeographicRegionIdentificationScheme	Identification scheme dedicated to the unique identification of geographic regions	
Geographic Region Identifier (cmns)	cmns-loc:GeographicRegionIdentifier	String of letters that indicates a code or other identifier for geographical region, assigned for the purpose of uniquely identifying it within some context	
Geographic Region Identifier (lcc)	lcc-cr:GeographicRegionIdentifier	A string of letters assigned to a country or other geographic region for the purpose of uniquely representing it	
Geographic Region Identifier (lcc) only denotes (lcc)	lcc-cr:GeographicRegionIdentifier_only_lcc-lr:denotes	A subtype of associative entity 'denotes (lcc)' to restrict child entities for the parent, Geographic Region Identifier (lcc)	Associative Entity

Name	Code	Comment	Stereotype
Geographic Region Kind (cmns)	cmns-loc:GeographicRegionKind	Classifier for a geographic region, including but not limited to a subdivision of a geopolitical entity, (noting that there may be more than one kind for a given country or other entity)	
Geographic Region Kind (cmns) only classifies (cmns)	cmns-loc:GeographicRegionKind_only_cmns-cls:classifies	A subtype of associative entity 'classifies (cmns)' to restrict child entities for the parent, Geographic Region Kind (cmns)	Associative Entity
Geographic Region Kind (lcc)	lcc-cr:GeographicRegionKind	A classification scheme for geographic regions, including but not limited to subdivisions of a geopolitical entity, (noting that there may be more than one kind for a given country or other entity)	
Geographic Region Kind (lcc) only classifies (lcc)	lcc-cr:GeographicRegionKind_only_lcc-cr:classifies	A subtype of associative entity 'classifies (lcc)' to restrict child entities for the parent, Geographic Region Kind (lcc)	Associative Entity
Geometric Mean	fibo-fnd-utl-alx:GeometricMean	Mean that indicates the central tendency or typical value of a set of numbers by using the product of their values (as opposed to the arithmetic mean which uses their sum)	
Geopolitical Entity (cmns)	cmns-loc:GeopoliticalEntity	Geographic area that represents a geophysical location associated with some form of political structure	
Geopolitical Entity (lcc)	lcc-cr:GeopoliticalEntity	Any country, federal province, city or other administrative unit that represents a geophysical location and has some political identity	
Global Depositary Receipt	fibo-sec-eq-dr:GlobalDepositaryReceipt	Depositary receipt where a certificate issued by a depositary bank, which purchases securities of foreign companies, creates a security on a local exchange backed by those securities	
Global Industry Classification Standards Classifier	fibo-sec-sec-cls:GlobalIndustryClassificationStandardsClassifier	Four-tiered standardized classification or delineation for an organization based on the principal business activity of the organization	
Global Ultimate Parent	fibo-be-oac-cctl:GlobalUltimateParent	Party that is recognized as the ultimate parent of a given organization world-wide	
Goal	fibo-fnd-gao-obj:Goal	Desired result that a party envisions, plans, and to which it commits, in order to achieve a desired state	
Good	fibo-fnd-pas-pas:Good	Physical, produced item over which ownership rights can be established, whose ownership can be passed from one party to another by engaging in transactions, and that is not money or real estate	
Goods Services Tax Harmonized Sales Tax Registration Number	fibo-fbc-fct-cajrga:GoodsServicesTaxHarmonizedSalesTaxRegistrationNumber	Concatenation of an entity's business number, the 'RT' abbreviation and a 4-digit subaccount number used for reporting GST/HST	
Government	fibo-be-ge-ge:Government	The system by which a state or community is controlled	

Name	Code	Comment	Stereotype
Government Agency	fibo-be-ge-ge:GovernmentAgency	Permanent or semi-permanent organization, often an appointed commission, in the machinery of government that is responsible for the oversight and administration of specific functions	
Government Appointee	fibo-be-ge-ge:GovernmentAppointee	Individual designated by government decree to lead, or participate in some capacity in a government body	
Government Body	fibo-be-ge-ge:GovernmentBody	Formal organization that is an agency, instrumentality, or other body of a supranational, national, federal, state, or local government, including certain multijurisdictional agencies and departments that carry out the business of government	
Government Bond	fibo-sec-dbt-bnd:GovernmentBond	Debt security issued by a government to fund government spending	
Government Department	fibo-be-ge-ge:GovernmentDepartment	Specialized organization responsible for a sector of government public administration	
Government Guaranty	fibo-fbc-dae-gty:GovernmentGuaranty	Guaranty provided by a government entity, such as for a government-backed security	
Government Issued Debt Security	fibo-sec-dbt-bnd:GovernmentIssuedDebtSecurity	Debt security issued by some government on behalf of some polity, including sovereign and municipal debt	
Government Issued License	fibo-fbc-fct-rga:GovernmentIssuedLicense	Grant of permission needed to legally perform some task, provide some service, exercise a certain privilege, or pursue some business or occupation	
Government Minister	fibo-be-ge-ge:GovernmentMinister	Government official that is an executive, who is either appointed or elected to a high office in the government	
Government Official	fibo-be-ge-ge:GovernmentOfficial	Person elected or appointed to administer some aspect of a government	
Government Specified Statistical Area	fibo-ind-ei-ei:GovernmentSpecifiedStatisticalArea	Statistical area defined by a government agency	
governs (cmns)	cmns-rga:governs	Has and exercises authority over	Associative Entity
governs (fibo)	fibo-fnd-rel-rel:governs	This entity's FIBO source ontology class or object property is deprecated (see the entity properties Annotation tab) and will be removed in a future release. Data modelers should use the equivalent entity instead.	Associative Entity
governs Payment Of	fibo-fbc-dae-dbt:governsPaymentOf	Links contractual terms embedded in a contract, such as interest or repayment terms to the element those terms apply to	Associative Entity
Grain Commodity	fibo-der-drc-comm:GrainCommodity	Agricultural resource that is a small, hard seed, of a food plant, especially of a cereal plant, such as wheat, corn, rye, oats, rice, and millet	
Green Bond	fibo-sec-dbt-bnd:GreenBond	Bond issued specifically to fund climate or environmental projects	
Gross Domestic Product	fibo-ind-ei-ei:GrossDomesticProduct	Economic indicator representing the broadest measure of aggregate economic activity, measuring the total unduplicated market value of all final goods and services produced within a statistical area in a period	

Name	Code	Comment	Stereotype
Group	fibo-fnd-org-fm:Group	Collection of agents (people, organizations, software agents, etc.) that are considered as a unit	
Group only has Member (cmns)	fibo-fnd-org-fm:Group_only_cmns-col:hasMember	A subtype of associative entity 'has Member (cmns)' to restrict child entities for the parent, Group	Associative Entity
Guaranteed Loan	fibo-loan-ln-ln:GuaranteedLoan	Loan that is secured with respect to repayment of principal and interest by guaranty	
guarantees	fibo-be-oac-opty:guarantees	Provides a formal assurance or promise, esp. that certain conditions shall be fulfilled relating to a product, service, or transaction	Associative Entity
Guarantor	fibo-fbc-dae-gty:Guarantor	Party that guarantees, endorses, or provides indemnity for some obligation on behalf of some other party	
Guaranty	fibo-fbc-dae-gty:Guaranty	Commitment whereby something is formally assured if a party with primary liability fails to perform	
Guaranty only holds During	fibo-fbc-dae-gty:Guaranty_only_cmns-pts:holdsDuring	A subtype of associative entity 'holds During' to restrict child entities for the parent, Guaranty	Associative Entity
Hard Credit Event	fibo-fbc-dae-cre:HardCreditEvent	Default event that is not repairable	
Hard Retractable Preferred Share	fibo-sec-eq-eq:HardRetractablePreferredShare	Retractable preferred share whose retraction value must be paid in cash	
has	lcc-lr:has	Indicates that someone (or something) possesses something, such as a characteristic, attribute, feature, or capability	Associative Entity
has Accreting Notional Amount	fibo-der-drc-bsc:hasAccretingNotionalAmount	Indicates that the notional amount increases through the life of the contract	Associative Entity
has Accrual Basis	fibo-fbc-dae-dbt:hasAccrualBasis	Identifies the convention that defines how interest accrues on something, that is the number of days in a month and days in a year that are counted when performing interest accrual calculations	Associative Entity
has Acquisition Price	fibo-sec-sec-ast:hasAcquisitionPrice	Has a value as of the date of acquisition, expressed as an amount of money or goods	Associative Entity
has Actual Closing Date	fibo-sec-sec-iss:hasActualClosingDate	Indicates the date on which an offering or transaction officially closes, in contrast with an intended closing date	Associative Entity
has Additional Costs	fibo-der-drc-bsc:hasAdditionalCosts	Indicates costs, such as up front costs, brokerage fees and the like, that must be paid on delivery	Associative Entity
has Address	fibo-fnd-plc-adr:hasAddress	Indicates a means by which something (in the case of a network address) or some entity may be located or contacted or may receive correspondence	Associative Entity
has Adjustable Dividend Rate	fibo-sec-eq-eq:hasAdjustableDividendRate	Indicates a variable dividend rate, typically specified in the prospectus as a formula based on a benchmark or set at auction	Associative Entity
has Affiliate	fibo-be-oac-cctl:hasAffiliate	Has a party which directly, or indirectly through one or more intermediaries, controls, or is controlled by, or is under common control with the company	Associative Entity
has Age	fibo-fnd-dt-fd:hasAge	Relates something to the length of time it has existed	Associative Entity

Name	Code	Comment	Stereotype
has Age Of Majority	fibo-fnd-aap-ppl:hasAgeOfMajority	Relates someone to the age required to attain the capacity to engage in certain transactions or be treated legally as an adult in some jurisdiction	Associative Entity
has Amortizing Notional Amount	fibo-der-drc-bsc:hasAmortizingNotionalAmount	Indicates that the notional amount decreases through the life of the contract	Associative Entity
has Amount Of Credit Extended	fibo-fbc-dae-dbt:hasAmountOfCreditExtended	Specifies the gross amount of credit that has been provided to the borrower as of a given point in time with respect to a specific agreement (e.g. for line of credit)	Associative Entity
has Anchor Date	fibo-fnd-dt-fd:hasAnchorDate	Specifies a fixed reference point within a series or timeline	Associative Entity
has Announcement Date	fibo-sec-sec-iss:hasAnnouncementDate	Indicates the first day the public will receive information regarding a new security issue	Associative Entity
has Applicable Period	cmns-cxtdsg:hasApplicablePeriod	Indicates a date period during which something may be used, applies, is valid or is accurate or relevant	Associative Entity
has Appraiser	fibo-fnd-arr-asmt:hasAppraiser	Relates an assessment or report to an agent that conducts the assessment	Associative Entity
has Argument	cmns-qtu:hasArgument	Indicates a specific input to a function, formula or expression, also known as an independent variable	Associative Entity
has Arrangement	cmns-col:hasArrangement	Is structured or organized according to	Associative Entity
has As Of Date	fibo-fnd-dt-fd:hasAsOfDate	Relates something to the date on which it is accurate or valid (e.g. a credit report has an asOfDate that means the date when the information was drawn)	Associative Entity
has Asian Tail Period	fibo-der-drc-exo:hasAsianTailPeriod	Window of time during which averaging of the price of the underlying contract is effective	Associative Entity
has Attachment Point	fibo-sec-dbt-pbs:hasAttachmentPoint	Indicates the minimum (lower boundary) of the total value of the underlying collateral, either at issuance or as of some point in time, at which point a given tranche becomes liable for losses	Associative Entity
has Authorized Party	fibo-be-oac-exec:hasAuthorizedParty	Indicates the party that is endorsed, enabled, empowered, or otherwise permitted to do something in the situation	Associative Entity
has Available Amount	fibo-fbc-dae-dbt:hasAvailableAmount	Indicates an amount of money available for an individual or organization to borrow	Associative Entity
has Award Date	fibo-sec-dbt-bnd:hasAwardDate	Specifies the date on which bonds are awarded to the lead manager or syndicate on negotiated deals, or the date of bidding on competitive deals	Associative Entity
has Balance	fibo-fbc-pas-caa:hasBalance	Relates an account to the net amount of money available in that account	Associative Entity
has Base Currency	fibo-fnd-acc-cur:hasBaseCurrency	Specifies a unit of currency representing R units of the dealt currency, where R is the exchange rate value, in an exchange rate	Associative Entity
has Baseline Population	fibo-ind-ei-ei:hasBaselinePopulation	Specifies the starting point statistical universe or population used for comparison or analysis	Associative Entity

Name	Code	Comment	Stereotype
has Beneficial Owner	fibo-be-oac-cown:hasBeneficialOwner	Indicates the party that retains rights in the asset they control in a beneficial ownership situation	Associative Entity
has Beneficiary	fibo-be-tr-tr:hasBeneficiary	Links a trust to a named beneficiary	Associative Entity
has Borrower	fibo-fbc-dae-dbt:hasBorrower	Relates a contract, such as a debt instrument or credit agreement, to one or more parties that are incurring the debt	Associative Entity
has Business Center (cmns)	cmns-loc:hasBusinessCenter	Identifies a location where business is conducted, and hence the business calendar used to adjust dates	Associative Entity
has Business Center (fibo)	fibo-fnd-plc-loc:hasBusinessCenter	This entity's FIBO source ontology class or object property is deprecated (see the entity properties Annotation tab) and will be removed in a future release. Data modelers should use the equivalent entity instead.	Associative Entity
has Business Day Adjustment	fibo-fnd-dt-bd:hasBusinessDayAdjustment	This entity's FIBO source ontology class or object property is deprecated (see the entity properties Annotation tab) and will be removed in a future release. Data modelers should use the equivalent entity instead.	Associative Entity
has Business Day Convention	fibo-fnd-dt-bd:hasBusinessDayConvention	Identifies a convention regarding how a date should be handled when it falls on a day that is not a business day, such as a weekend or holiday	Associative Entity
has Business Recurrence Interval Convention	fibo-fnd-dt-bd:hasBusinessRecurrenceIntervalConvention	Identifies a convention regarding how certain recurring dates should be handled with respect to a given schedule, such as the end of the month	Associative Entity
has Buyer	fibo-fnd-pas-pas:hasBuyer	Indicates the purchasing party in the context of a sales transaction	Associative Entity
has Buying Currency (der)	fibo-der-drc-cur:hasBuyingCurrency	This entity's FIBO source ontology class or object property is deprecated (see the entity properties Annotation tab) and will be removed in a future release. Data modelers should use the equivalent entity instead.	Associative Entity
has Buying Currency (fbc)	fibo-fbc-fi-fi:hasBuyingCurrency	Indicates the currency purchased with respect to a currency or related instrument	Associative Entity
has Calculated Market Value	fibo-der-drc-opt:hasCalculatedMarketValue	Indicates a calculated price as of some relative date considered the market value of the option at that point in time	Associative Entity
has Calculation Agent	fibo-der-drc-bsc:hasCalculationAgent	Indicates the party that is responsible for determining the value of a derivative	Associative Entity
has Calendar Period	fibo-fnd-dt-fd:hasCalendarPeriod	Identifies a period of time used in computing a calendar-specified date, such as a calendar week, calendar month, calendar quarter, or calendar year	Associative Entity
has Call Feature	fibo-sec-dbt-dbti:hasCallFeature	Indicates the specific terms related to any inherent call feature as specified in the offering/instrument	Associative Entity

Name	Code	Comment	Stereotype
has Call Price	fibo-sec-dbt-bnd:hasCallPrice	Indicates the amount of the call on the specified call date, typically the sum of par value and the call premium, as specified in the contract	Associative Entity
has Call Rate Basis	fibo-sec-dbt-bnd:hasCallRateBasis	For each call event on the schedule, indicates whether the rate is expressed as a percentage of par or percentage of percentage of cumulative average value (CAV)	Associative Entity
has Cap Price	fibo-der-drc-opt:hasCapPrice	Price at which the contract may be exercised	Associative Entity
has Capacity	fibo-fnd-law-lcap:hasCapacity	Identifies an individual or organization that has some ability and availability to carry out certain actions, or has certain rights or obligations	Associative Entity
has Card Verification Code	fibo-loan-spc-crd:hasCardVerificationCode	Links a credit card to either: (1) magnetic-stripe data, or (2) printed security features that are used to protect data integrity and limit alteration, counterfeiting and fraud generally	Associative Entity
has Citizenship	fibo-fnd-aap-ppl:hasCitizenship	Links a person to their country of citizenship	Associative Entity
has Close Date	fibo-fbc-pas-caa:hasCloseDate	Relates something to the date that it was closed	Associative Entity
has Closing Price Determination Method	fibo-fbc-fi-ip:hasClosingPriceDeterminationMethod	Indicates a strategy by which the official closing price is determined	Associative Entity
has Commodity Value As Of Date	fibo-der-drc-comm:hasCommodityValueAsOfDate	Indicates the per unit value of a given commodity as of some specified date	Associative Entity
has Commodity Value As Of Execution Date	fibo-fbc-fi-fi:hasCommodityValueAsOfExecutionDate	Indicates the per unit value of a given commodity as of the date that the contract is executed	Associative Entity
has Comparison Population	fibo-ind-ei-ei:hasComparisonPopulation	Specifies the subset of the baseline statistical universe or population used for comparison or analysis	Associative Entity
has Compounding Frequency	fibo-fbc-dae-dbt:hasCompoundingFrequency	The frequency at which interest is added to the principal of the debt over the course of the agreement	Associative Entity
has Constant Notional Amount	fibo-der-drc-bsc:hasConstantNotionalAmount	Indicates that the notional amount is constant through the life of the contract	Associative Entity
has Constituent	cmns-col:hasConstituent	Consists of or contains	Associative Entity
has Contract Duration	fibo-fnd-agr-ctr:hasContractDuration	Indicates the period of time during which a contract is intended to be in force once it has been executed	Associative Entity
has Contract Party	fibo-fnd-agr-ctr:hasContractParty	Indicates a party that has entered into a binding agreement, accepting and conceding obligations, responsibilities, and benefits as specified	Associative Entity
has Contract Price	fibo-der-cr-cds:hasContractPrice	Specifies a predetermined price at which the buyer purchases the credit default swap contract	Associative Entity

Name	Code	Comment	Stereotype
has Contractual Element	fibo-fnd-agr-ctr:hasContractualElement	Indicates something that is a component of an agreement	Associative Entity
has Controlling Affiliate	fibo-be-oac-cctl:hasControllingAffiliate	Is directly, or indirectly through one or more intermediaries, controlled by	Associative Entity
has Controlling Organization Member	fibo-be-oac-cpty:hasControllingOrganizationMember	Relates a controlled party to a controlling member of the organization	Associative Entity
has Controlling Party	fibo-fnd-oac-ctl:hasControllingParty	Indicates the party that exercises authority or influence over something	Associative Entity
has Convertible Date	fibo-sec-dbt-bnd:hasConvertibleDate	Date on which a bond can be converted into the specified equity security	Associative Entity
has Corporate Officer	fibo-be-oac-exec:hasCorporateOfficer	Indicates an officer of the organization	Associative Entity
has Corresponding Account	fibo-fbc-pas-caa:hasCorrespondingAccount	Relates a credit agreement to an account used as the basis for managing transactions	Associative Entity
has Cost	fibo-loan-ln-ln:hasCost	Has amount payable for principal, interest, fees or other expenses	Associative Entity
has Counterparty	fibo-fnd-agr-ctr:hasCounterparty	Identifies a party to a contract, typically not the contract principal	Associative Entity
has Country (cmns)	cmns-loc:hasCountry	Indicates a country, such as one that is recognized by the United Nations	Associative Entity
has Country (fibo)	fibo-fnd-plc-loc:hasCountry	This entity's FIBO source ontology class or object property is deprecated (see the entity properties Annotation tab) and will be removed in a future release. Data modelers should use the equivalent entity instead.	Associative Entity
has County (cmns)	cmns-loc:hasCounty	Indicates a country subdivision providing certain local governmental services	Associative Entity
has County (fibo)	fibo-fnd-plc-loc:hasCounty	This entity's FIBO source ontology class or object property is deprecated (see the entity properties Annotation tab) and will be removed in a future release. Data modelers should use the equivalent entity instead.	Associative Entity
has Coverage Area (cmns)	cmns-loc:hasCoverageArea	Indicates a geographic region in which some service is provided, or to which some policy applies, or in which something is available	Associative Entity
has Coverage Area (fibo)	fibo-fnd-plc-loc:hasCoverageArea	This entity's FIBO source ontology class or object property is deprecated (see the entity properties Annotation tab) and will be removed in a future release. Data modelers should use the equivalent entity instead.	Associative Entity

Name	Code	Comment	Stereotype
has Credit Card Network	fibo-loan-spc-crd:hasCreditCardNetwork	Indicates the underlying network for credit card product	Associative Entity
has Credit Limit (fbc)	fibo-fbc-dae-dbt:hasCreditLimit	Specifies the maximum amount of credit that may be borrowed with respect to a specific agreement (e.g. for line of credit)	Associative Entity
has Credit Limit (loan)	fibo-loan-ln-ln:hasCreditLimit	This entity's FIBO source ontology class or object property is deprecated (see the entity properties Annotation tab) and will be removed in a future release. Data modelers should use the equivalent entity instead.	Associative Entity
has Currency	fibo-fnd-acc-cur:hasCurrency	Specifies the medium of exchange value in which something, such as a monetary amount is denominated	Associative Entity
has Custom Notional Amount	fibo-der-drc-bsc:hasCustomNotionalAmount	Indicates that the notional amount is customized per a notional step schedule	Associative Entity
has Data Source	cmns-doc:hasDataSource	Relates something, such as an agreement, contract, document, record, report, or process, to a source of data used to analyze, develop, explain, produce, or otherwise create it	Associative Entity
has Date	cmns-dt:hasDate	Identifies a calendar day, month and year	Associative Entity
has Date Added	fibo-fnd-dt-fd:hasDateAdded	Indicates the date something was included in something else	Associative Entity
has Date Established	fibo-fbc-fct-fse:hasDateEstablished	The date that the financial service provider was formally established	Associative Entity
has Date Establishment Terminated	fibo-fbc-fct-fse:hasDateEstablishmentTerminated	Last full day that the entity existed	Associative Entity
has Date Insured	fibo-fbc-fct-fse:hasDateInsured	Date on which insurance became effective	Associative Entity
has Date Of Assessment	fibo-fnd-arr-asmt:hasDateOfAssessment	Date on which an assessment process was completed	Associative Entity
has Date Of Birth	fibo-fnd-aap-ppl:hasDateOfBirth	Identifies the date on which an individual was born	Associative Entity
has Date Of Death	fibo-fnd-aap-ppl:hasDateOfDeath	Identifies the date on which an individual died	Associative Entity
has Date Of Incorporation	fibo-be-corp-corp:hasDateOfIncorporation	Indicates the formal date of incorporation as stated in filing documents	Associative Entity
has Date Of Issuance	cmns-dt:hasDateOfIssuance	Links something, such as an agreement, contract, license, or report, to the date it was made available	Associative Entity
has Date Of Registration	fibo-be-corp-corp:hasDateOfRegistration	Indicates the date on which the corporation has registered in some jurisdiction for regulatory and / or for tax purposes	Associative Entity

Name	Code	Comment	Stereotype
has Date Period	cmns-dt:hasDatePeriod	Identifies a specific window of time, including a start date, end date and/or duration	Associative Entity
has Date Received	fibo-fnd-dt-fd:hasDateReceived	Relates something to the date it arrived or was delivered, e.g., a loan application request	Associative Entity
has Date Time	cmns-dt:hasDateTime	Identifies a specific date and time of day, possibly excluding the time zone	Associative Entity
has Date Time Stamp	cmns-dt:hasDateTimeStamp	Identifies a specific date and time of day, explicitly including the time zone	Associative Entity
has Dated Date	fibo-sec-dbt-dbti:hasDatedDate	Specifies the date on which interest begins to accrue on a fixed-income security	Associative Entity
has Dealt Currency	fibo-fnd-acc-cur:hasDealtCurrency	Specifies a unit of currency representing the exchanged (target) currency in an exchange rate; R units of this currency represent one unit of the base currency	Associative Entity
has Debt Amount	fibo-fbc-dae-dbt:hasDebtAmount	Indicates the monetary amount of the debt	Associative Entity
has Default Threshold Amount	fibo-fbc-dae-cre:hasDefaultThresholdAmount	Specifies an amount of money that triggers a failure to pay, repudiation/moratorium or restructuring event	Associative Entity
has Delegated Control Of	fibo-be-oac-exec:hasDelegatedControlOf	Indicates something or some party that is controlled via delegation	Associative Entity
has Delivery Method	fibo-fbc-fi-stl:hasDeliveryMethod	Specifies the strategy for settlement from a delivery perspective	Associative Entity
has Denomination	fibo-fbc-dae-dbt:hasDenomination	The face value of currency units, coins, or securities	Associative Entity
has Denominator	cmns-qtu:hasDenominator	Specifies the quantity value that is the part of a fraction 'below the line' and signifies the value by which the numerator should be divided	Associative Entity
has Designation	fibo-fnd-rel-rel:hasDesignation	Relates an individual or organization to a position, role, or other designation	Associative Entity
has Detachment Point	fibo-sec-dbt-pbs:hasDetachmentPoint	Indicates the maximum (upper boundary) of the total value of the underlying collateral, either at issuance or as of some point in time, at which point the value of given tranche is wiped out	Associative Entity
has Dimension	cmns-qtu:hasDimension	Indicates a measurable extent associated with a given quantity kind in some system of quantities, which may be derived, depending on the choice of base quantity	Associative Entity
has Direct Ownership	fibo-be-oac-opty:hasDirectOwnership	Relates a formal organization to the situation in which it is owned directly by another entity	Associative Entity
has Direct Owning Entity	fibo-be-oac-opty:hasDirectOwningEntity	Relates a formal organization to a direct legal person / owner	Associative Entity
has Direct Part	cmns-col:hasDirectPart	Indicates an immediate 'child' part of something	Associative Entity

Name	Code	Comment	Stereotype
has Director	fibo-be-oac-exec:hasDirector	Indicates a member of the board of directors of the organization	Associative Entity
has Distribution Method	fibo-sec-eq-eq:hasDistributionMethod	Indicates the method by which dividend payments are to be distributed	Associative Entity
has Dividend	fibo-sec-eq-eq:hasDividend	Relates a share to a dividend that applies to that share, or that the share may pay	Associative Entity
has Dividend Adjustment Period	fibo-der-drc-ff:hasDividendAdjustmentPeriod	Indicates at least one date period used to calculate the deviation between an anticipated/expected dividend and the actual dividend issued during that period	Associative Entity
has Dividend Declaration Date	fibo-sec-eq-eq:hasDividendDeclarationDate	Indicates a date on which an organization states that a dividend payment may be anticipated, including the the dividend amount and the ex-dividend and payment dates	Associative Entity
has Dividend Grace Period	fibo-sec-eq-eq:hasDividendGracePeriod	Indicates a period of time after a dividend payment becomes due, before the issuer is subject to penalties	Associative Entity
has Domestic Ultimate Parent	fibo-be-oac-cctl:hasDomesticUltimateParent	Relates an organization to another recognized as its ultimate parent, within its country or jurisdiction of incorporation, if it has one	Associative Entity
has Duration	cmns-dt:hasDuration	Specifies the time during which something continues	Associative Entity
has Duration Of Unemployment	fibo-ind-ei-ei:hasDurationOfUnemployment	Specifies the length of time, typically in weeks, that people classified as unemployed have been continuously looking for work	Associative Entity
has Earlier Form	lcc-lr:hasEarlierForm	Relates a language to an earlier form (historically significant) of that same language	Associative Entity
has Earliest Redemption Date	fibo-sec-eq-eq:hasEarliestRedemptionDate	Indicates a date on or after which a stock can be redeemed	Associative Entity
has Effective Date	fibo-fnd-agr-ctr:hasEffectiveDate	Indicates the date a contract, relationship, or policy comes into force	Associative Entity
has Effective Date Time Stamp	fibo-fnd-agr-ctr:hasEffectiveDateTimeStamp	Indicates the date and time, including time zone, something comes into force	Associative Entity
has Electronic Mail Address	fibo-fnd-plc-vrt:hasElectronicMailAddress	Specifies an electronic messaging endpoint at which some entity may be located or contacted or may receive correspondence	Associative Entity
has Employed Party	fibo-fnd-org-fm:hasEmployedParty	Identifies the employee in an employment situation	Associative Entity
has Employee	fibo-fnd-org-fm:hasEmployee	Indicates an employee that is employed by the employer	Associative Entity
has Employing Party	fibo-fnd-org-fm:hasEmployingParty	Identifies employer in an employment situation	Associative Entity
has End	cmns-dt:hasEnd	Indicates the final or ending time point associated with something	Associative Entity

Name	Code	Comment	Stereotype
has End Date	cmns-dt:hasEndDate	Indicates the final or ending date associated with something	Associative Entity
has End Time	cmns-dt:hasEndTime	Indicates the final or ending time associated with something	Associative Entity
has Ending Balance	fibo-fbc-pas-caa:hasEndingBalance	Relates an account statement to the amount of money available in that account at the end of the statement period	Associative Entity
has Entity Expiration Reason	fibo-fbc-fct-breg:hasEntityExpirationReason	Indicates the reason that an entity ceased to exist (i.e., dissolved, merged with another entity, etc.)	Associative Entity
has Entity Status	fibo-fbc-fct-breg:hasEntityStatus	Indicates the status of the entity (i.e., active, inactive)	Associative Entity
has Equity	fibo-be-le-fbo:hasEquity	Indicates owners' equity associated with the entity	Associative Entity
has Estimated Total Collateral Value At Issuance	fibo-sec-dbt-pbs:hasEstimatedTotalCollateralValueAtIssuance	Indicates the estimated value of the combined underlying collateral for a given tranche at the time the instrument was issued	Associative Entity
has Estimated Value	fibo-fnd-arr-asmt:hasEstimatedValue	Relates something to its estimated value	Associative Entity
has Event Date	fibo-fnd-dt-oc:hasEventDate	Identifies a date associated with an event (occurrence)	Associative Entity
has Ex Dividend Date	fibo-sec-eq-eq:hasExDividendDate	Indicates a date on which a stock 'goes ex-dividend', typically about three weeks before the dividend is paid to shareholders of record	Associative Entity
has Exchange Rate Quotation Source	fibo-ind-fx-fx:hasExchangeRateQuotationSource	Indicates the origin of a quoted exchange rate	Associative Entity
has Execution Date	fibo-fnd-agr-ctr:hasExecutionDate	Indicates the date a contract has been signed by all the necessary parties	Associative Entity
has Execution Date Time Stamp	fibo-fnd-agr-ctr:hasExecutionDateTimeStamp	Indicates the date and time, including time zone, a contract has been signed by all the necessary parties	Associative Entity
has Exercise Date	fibo-sec-dbt-ex:hasExerciseDate	Indicates a date on which an option may be exercised as specified in the terms of the contract	Associative Entity
has Exercise Date Offset	fibo-der-drc-opt:hasExerciseDateOffset	Indicates the period in days between the reset date and the exercise date	Associative Entity
has Exercise Price	fibo-der-drc-opt:hasExercisePrice	Specifies a predetermined price at which the holder commits to buy or sell an underlying asset	Associative Entity
has Exercise Schedule	fibo-der-drc-opt:hasExerciseSchedule	Links an option to the schedule specified in the contract that constrains when it may be exercised	Associative Entity
has Exercise Style	fibo-der-drc-opt:hasExerciseStyle	Indicates the exercise convention specified for the option	Associative Entity

Name	Code	Comment	Stereotype
has Exercise Terms	fibo-sec-dbt-ex:hasExerciseTerms	Links a derivative, such as an option or entitlement, to any exercise terms that are specified therein	Associative Entity
has Exercise Window	fibo-sec-dbt-ex:hasExerciseWindow	Indicates a period of time during which the option may be exercised as specified in the terms of the contract	Associative Entity
has Expiration Date	fibo-fnd-arr-doc:hasExpirationDate	Links something, typically an agreement, contract, document, or perishable item, with an expiration date	Associative Entity
has Explicit Date	cmns-dt:hasExplicitDate	Indicates a stated date, as opposed to a calculated or unknown date, associated with something	Associative Entity
has Expression	cmns-qtu:hasExpression	Specifies a finite combination of symbols, including constants, variables that may be ordered via one or more operators, that is well-formed according to rules that depend on the language and context	Associative Entity
has Extendable Period	fibo-fnd-agr-ctr:hasExtendablePeriod	Indicates the window of time during which an extension is allowed under the terms of the contract	Associative Entity
has Extension Provision	fibo-fnd-agr-ctr:hasExtensionProvision	Specifies the details of a contract provision allowing extension of some aspect of the contract	Associative Entity
has Extraordinary Redemption Provision	fibo-sec-dbt-bnd:hasExtraordinaryRedemptionProvision	Relates the redemption provision of a debt instrument to one-time provision that may be exercised by the issuer under certain circumstances	Associative Entity
has Factor	cmns-qtu:hasFactor	Indicates a number or quantity that when multiplied with another produces a given number or expression	Associative Entity
has Final Interest Payment Date	fibo-fbc-dae-dbt:hasFinalInterestPaymentDate	The date on which the last interest payment is due	Associative Entity
has Final Maturity Date	fibo-sec-dbt-bnd:hasFinalMaturityDate	Indicates the final payment date of a financial instrument, at which point the principal (and all remaining interest) is due to be paid	Associative Entity
has Final Stub	fibo-fnd-dt-fd:hasFinalStub	Identifies any special period at the end of a regular schedule	Associative Entity
has Financial Instrument Short Name	fibo-sec-sec-iss:hasFinancialInstrumentShortName	Relates a security to its ISO 18774-compliant short name, which includes an issuer short name, abbreviated instrument characteristics, and abbreviated instrument description per the ISO standard	Associative Entity
has First Barrier Price	fibo-der-drc-exo:hasFirstBarrierPrice	Has price (or level) that activates or deactivates the option	Associative Entity
has First Call Price	fibo-sec-dbt-bnd:hasFirstCallPrice	Indicates the amount of the call on the first call date as specified in the call schedule	Associative Entity
has First Coupon Payment Date	fibo-sec-dbt-bnd:hasFirstCouponPaymentDate	Specifies the first date on which the issuer or its agent expects or commits to make a coupon payment	Associative Entity
has First Delivery Date	fibo-der-drc-bsc:hasFirstDeliveryDate	Specifies the initial date in a range of dates by which the underlying asset (or some portion thereof) must be delivered in order for the terms of the contract to be fulfilled	Associative Entity

Name	Code	Comment	Stereotype
has First Notice Date	fibo-der-drc-bsc:hasFirstNoticeDate	Specifies the initial date on which a delivery notice can be issued	Associative Entity
has First Notional Step Date	fibo-der-rtd-irswp:hasFirstNotionalStepDate	Indicates the initial date in a notional step schedule	Associative Entity
has First Par Call Date	fibo-sec-dbt-bnd:hasFirstParCallDate	Indicates the first date on which the bond may be called at par for redemption	Associative Entity
has First Par Call Price	fibo-sec-dbt-bnd:hasFirstParCallPrice	Specifies the amount of the call on the first par call date as specified in the call schedule	Associative Entity
has First Premium Call Date	fibo-sec-dbt-bnd:hasFirstPremiumCallDate	Indicates the first date on which the bond may be called for redemption at a price above par	Associative Entity
has First Premium Call Price	fibo-sec-dbt-bnd:hasFirstPremiumCallPrice	Specifies the amount of the call on the first call date on which the bond may be called at a price above par as specified in the call schedule	Associative Entity
has First Put Date	fibo-sec-dbt-bnd:hasFirstPutDate	Indicates the initial date on which the holder may sell the bond to the issuer prior to maturity	Associative Entity
has First Put Price	fibo-sec-dbt-bnd:hasFirstPutPrice	Specifies the initial price at which the holder may sell the bond to the issuer prior to maturity	Associative Entity
has First Rate Change Term	fibo-loan-In-In:hasFirstRateChangeTerm	Specifies a period of time in months after origination during which the interest rate cannot change	Associative Entity
has First Rebate Amount	fibo-der-drc-exo:hasFirstRebateAmount	Indicates the percentage of the premium paid by the holder for the option	Associative Entity
has First Trade Date	fibo-sec-sec-iss:hasFirstTradeDate	Indicates the date on which a newly issued security starts trading	Associative Entity
has First Trade Settlement Date	fibo-sec-sec-iss:hasFirstTradeSettlementDate	Indicates the date on which the first trade of a newly issued security is settled	Associative Entity
has Fixed Comparative Date	fibo-fnd-utl-alx:hasFixedComparativeDate	Specifies the a specific date, such as the end of the last recession (e.g., March 2009) against which the scoped measure is compared	Associative Entity
has Fixed Dividend Rate	fibo-sec-eq-eq:hasFixedDividendRate	Indicates a pre-arranged fixed dividend rate, typically specified in the prospectus, for a preferred share	Associative Entity
has Floating Rate Cap	fibo-der-rtd-irswp:hasFloatingRateCap	Indicates an optional ceiling (cap) on interest rates on floating rate debts	Associative Entity
has Floating Rate Floor	fibo-der-rtd-irswp:hasFloatingRateFloor	Indicates an optional lower bound on interest rates on floating rate debts	Associative Entity
has Formula	fibo-fnd-utl-alx:hasFormula	Specifies a concise way of expressing information symbolically, as in a mathematical or chemical formula	Associative Entity
has Forward Exchange Rate	fibo-der-drc-cur:hasForwardExchangeRate	Rate of exchange between two currencies as specified in a forward contract	Associative Entity

Name	Code	Comment	Stereotype
has Full Sovereignty Over	fibo-be-ge-ge:hasFullSovereigntyOver	Relates a polity to a geopolitical entity where the polity has absolute, supreme and ultimate dominion and authority of a political state subject to no higher power, expressed within its territory in full self-government and in complete freedom from any outside influence	Associative Entity
has Funding Leg	fibo-der-drc-swp:hasFundingLeg	Indicates the leg of a return swap that specifies a set payment rate, typically benchmark based but possibly a fixed rate	Associative Entity
has Funding Source	fibo-sec-dbt-bnd:hasFundingSource	Indicates the source of funds for a new issue of municipal securities	Associative Entity
has General Partner	fibo-be-ptr-ptr:hasGeneralPartner	Indicates an actor that has some measure of control over the partnership	Associative Entity
has Generating Entity	fibo-fbc-pas-fpas:hasGeneratingEntity	Specifies a legal entity that generates something	Associative Entity
has Generating Entity Identifier	fibo-fbc-pas-fpas:hasGeneratingEntityIdentifier	Specifies an identifier for the entity that generated a unique transaction identifier	Associative Entity
has Global Ultimate Parent	fibo-be-oac-cctl:hasGlobalUltimateParent	Relates an organization to another recognized as its ultimate parent, if it has one	Associative Entity
has Goal	fibo-fnd-gao-obj:hasGoal	Relates something to a long-term, desired outcome	Associative Entity
has Governing Jurisdiction	fibo-fnd-agr-ctr:hasGoverningJurisdiction	Indicates the jurisdiction governing the contract, as agreed by all parties	Associative Entity
has Grace Period	fibo-fbc-dae-cre:hasGracePeriod	Window following any payment due date during which a party must fulfill its obligations before a failure to pay credit event occurs	Associative Entity
has Grade	fibo-der-drc-comm:hasGrade	The grade of oil e.g. Brent Crude.	Associative Entity
has Guaranteed Amount	fibo-fbc-dae-gty:hasGuaranteedAmount	Relates the guaranty to the monetary amount guaranteed	Associative Entity
has Guarantor	fibo-fbc-dae-gty:hasGuarantor	Relates the guarantor to the contract for which they are providing a guaranty	Associative Entity
has Guarantor Party	fibo-fbc-dae-gty:hasGuarantorParty	Indicates a party that guarantees, endorses, or provides indemnity for some obligation on its behalf	Associative Entity
has Headquarters Address	fibo-be-le-fbo:hasHeadquartersAddress	Indicates the main address at which communications may be delivered for the organization	Associative Entity
has Holding Period	fibo-sec-sec-rst:hasHoldingPeriod	Identifies a holding period applicable to some financial asset	Associative Entity
has Home Country	fibo-fbc-fct-usfse:hasHomeCountry	Indicates, with respect to a foreign bank, the country in which the foreign bank is chartered or incorporated	Associative Entity

Name	Code	Comment	Stereotype
has Home Country Supervisor	fibo-fbc-fct-usfse:hasHomeCountrySupervisor	Indicates, with respect to a foreign bank, the governmental entity or entities in the foreign bank's home country with responsibility for the supervision and regulation of the foreign bank	Associative Entity
has Home Exchange	fibo-sec-sec-1st:hasHomeExchange	Indicates the exchange that is considered the primary market for a security; typically, but not always, in the country in which the security was originally issued	Associative Entity
has In Force	fibo-fnd-law-cor:hasInForce	Relates a jurisdiction or situation to a rule, regulation or law (collectively "law") that is currently in force in that situation or jurisdiction	Associative Entity
has Indicator Value	fibo-ind-ei-ei:hasIndicatorValue	Specifies a quantity value for a given indicator	Associative Entity
has Individual Payment	fibo-loan-ln-ln:hasIndividualPayment	Links an actual payment of principal, interest, and other related amounts to the overall payment history for an account	Associative Entity
has Individual Postcode	fibo-fnd-plc-adr:hasIndividualPostcode	Indicates the local or international postcode element of a delivery address as specified by the local postal service	Associative Entity
has Initial Exchange Date	fibo-fbc-dae-dbt:hasInitialExchangeDate	Indicates the specific date when the initial exchange of assets or funds takes place	Associative Entity
has Initial Funding Date	fibo-loan-reln-mtg:hasInitialFundingDate	Relates a mortgage to the date on which the contract is consummated, officially creating the obligations therein	Associative Entity
has Initial Interest Accrual Date	fibo-fbc-dae-dbt:hasInitialInterestAccrualDate	The date from which interest begins to accrue	Associative Entity
has Initial Interest Payment Date	fibo-fbc-dae-dbt:hasInitialInterestPaymentDate	The date on which the first interest payment is due	Associative Entity
has Initial Principal Payment Date	fibo-fbc-dae-dbt:hasInitialPrincipalPaymentDate	The date on which the first payment against the principal is due	Associative Entity
has Initial Stub	fibo-fnd-dt-fd:hasInitialStub	Identifies any special period at the start of a regular schedule	Associative Entity
has Input	fibo-fnd-dt-oc:hasInput	Relates something (e.g. an occurrence) to something that is used as an input to some activity or process	Associative Entity
has Interest Accrual Date Offset	fibo-der-drc-opt:hasInterestAccrualDateOffset	Indicates the period in days between each reset date and the commencement of interest accrual for the next period	Associative Entity
has Interest Payment Day	fibo-fbc-dae-dbt:hasInterestPaymentDay	The day of the month on which interest payments must be made on the debt	Associative Entity
has Interest Payment Frequency	fibo-fbc-dae-dbt:hasInterestPaymentFrequency	The frequency at which interest payments must be made on the debt	Associative Entity
has Interest Payment Terms	fibo-sec-dbt-dbti:hasInterestPaymentTerms	Indicates the specific terms related to interest payments on the principal as specified in the instrument or a related contract document	Associative Entity
has Interest Rate	fibo-fbc-dae-dbt:hasInterestRate	Relates something, such as an agreement, or debt instrument, to the rate (typically annual) of interest that is to be paid by the debtor to the creditor on the debt	Associative Entity

Name	Code	Comment	Stereotype
has Interest Rate Cap	fibo-fbc-dae-dbt:hasInterestRateCap	Relates something, such as an agreement, or debt instrument, to the upper bound (ceiling) rate (typically annual) of interest on variable-rate debt that is to be paid by the debtor to the creditor on the debt	Associative Entity
has Investment Entity	fibo-be-oac-opty:hasInvestmentEntity	Relates a legal person to a directly owned formal organization or subsidiary, depending on the percent ownership interest	Associative Entity
has Investment Ownership	fibo-be-oac-opty:hasInvestmentOwnership	Relates a legal person to the context in which it owns a formal organization	Associative Entity
has Issued Capital	fibo-be-corp-corp:hasIssuedCapital	Indicates the aggregate value of all shares held by shareholders	Associative Entity
has Jurisdiction (cmns)	cmns-rga:hasJurisdiction	Relates a polity, government entity or regulatory agency to a jurisdiction over which it has some level of legal authority	Associative Entity
has Jurisdiction (fibo)	fibo-be-ge-ge:hasJurisdiction	Relates a polity or government entity to one or more jurisdictions, over which it has some level of legal authority	Associative Entity
has Last Coupon Payment Date	fibo-sec-dbt-bnd:hasLastCouponPaymentDate	Specifies the final date on which the issuer expects to make a final coupon payment	Associative Entity
has Last Delivery Date	fibo-der-drc-bsc:hasLastDeliveryDate	Specifies the final date in a range of dates by which the underlying asset (or some portion thereof) must be delivered in order for the terms of the contract to be fulfilled	Associative Entity
has Last Notice Date	fibo-der-drc-bsc:hasLastNoticeDate	Specifies the final date on which a delivery notice can be issued	Associative Entity
has Last Notional Step Date	fibo-der-rtd-irswp:hasLastNotionalStepDate	Indicates the final date in a notional step schedule	Associative Entity
has Last Trading Date Time	fibo-sec-sec-lst:hasLastTradingDateTime	Specifies the last date and time that the security was traded on the exchange	Associative Entity
has Leg	fibo-der-drc-swp:hasLeg	Relates a swap contract to a leg that is part of that swap	Associative Entity
has Legal Address	fibo-be-le-lei:hasLegalAddress	Indicates the legal address for the entity, in the jurisdiction in which the entity is established, used for registration purposes with respect to obtaining an LEI	Associative Entity
has Legal Agent	fibo-fbc-pas-fpas:hasLegalAgent	Identifies a party as one that has the legal, medical or financial capacity to act on behalf of someone else under specific circumstances	Associative Entity
has Legal Form	fibo-be-le-lei:hasLegalForm	Indicates the nature of the entity as defined from a legal or regulatory perspective in a given jurisdiction	Associative Entity
has Legal Structure	fibo-sec-fund-fund:hasLegalStructure	Indicates the legal form that the fund takes	Associative Entity
has Lender	fibo-fbc-dae-dbt:hasLender	Relates a contract, such as a debt instrument or credit agreement, to one or more parties that are financing the debt	Associative Entity
has Lifecycle	fibo-fnd-arr-lif:hasLifecycle	Relates something, such as a product, trade, or related process, to a lifecycle that characterizes it	Associative Entity

Name	Code	Comment	Stereotype
has Limited Partner	fibo-be-ptr-ptr:hasLimitedPartner	Indicates an actor that may have some measure of influence over the partnership	Associative Entity
has Loan Balance	fibo-loan-In-In:hasLoanBalance	Indicates the balance with respect to the principal on the loan as of some date	Associative Entity
has Location	cmns-loc:hasLocation	This entity's FIBO source ontology class or object property is deprecated (see the entity properties Annotation tab) and will be removed in a future release. Data modelers should use the equivalent entity instead.	Associative Entity
has Lockout Period	fibo-sec-dbt-bnd:hasLockoutPeriod	Indicates the period of time for which a callable security cannot be called and only interest coupon payments are received by the security holder	Associative Entity
has Lookback Period	fibo-der-drc-exo:hasLookbackPeriod	Window of time during which the lookback is effective	Associative Entity
has Lower Bound	cmns-qtu:hasLowerBound	Specifies the quantity value that is the lower value of a pair of values representing a range	Associative Entity
has Mailing Address	fibo-fnd-pty-pty:hasMailingAddress	Identifies a physical address where an independent party can receive communications, including letters and packages	Associative Entity
has Majority Controlling Party	fibo-be-oac-cpty:hasMajorityControllingParty	Indicates a party that owns a controlling stake (over 50 percent) in the entity	Associative Entity
has Managing Member	fibo-be-plc-plc:hasManagingMember	Indicates a managing member in a controlling role of a limited liability company that has responsibility for the day-to-day business operations	Associative Entity
has Market Capitalization	fibo-ind-mkt-bas:hasMarketCapitalization	Indicates the market capitalization of some issuer as of some date	Associative Entity
has Market Capitalization Value	fibo-ind-mkt-bas:hasMarketCapitalizationValue	Indicates the monetary amount representing the market capitalization of some issuer as of some date	Associative Entity
has Market Identifier Code Status	fibo-fbc-fct-mkt:hasMarketIdentifierCodeStatus	Indicates the status of a specific market identifier code (MIC)	Associative Entity
has Maturity Date	fibo-fbc-dae-dbt:hasMaturityDate	Indicates the date on which the principal amount of an instrument is due to be repaid to the investor and interest or coupon payments stop, and/or the date on which the instrument may be redeemed	Associative Entity
has Maximum Advance Amount	fibo-fbc-dae-dbt:hasMaximumAdvanceAmount	Specifies the ceiling on the amount of credit that can be drawn by the borrower in a single request with respect to a specific agreement (e.g. for line of credit) within the specified credit limit	Associative Entity
has Maximum Permissive Value	cmns-qtu:hasMaximumPermissiveValue	Indicates the maximum allowed value for a measurement on the given scale	Associative Entity
has Measurement Reference	cmns-qtu:hasMeasurementReference	Indicates the reference against which a quantity can be expressed with respect to a number	Associative Entity
has Measurement Unit	cmns-qtu:hasMeasurementUnit	Indicates the unit against which a quantity can be expressed in a quantity value	Associative Entity

Name	Code	Comment	Stereotype
has Member (cmns)	cmns-col:hasMember	Includes, as a discrete element	Associative Entity
has Member (lcc)	lcc-lr:hasMember	Relates something, typically a collection, group or organization, to some discrete thing identified as a member of it	Associative Entity
has Membership (cmns)	cmns-org:hasMembership	Identifies the organization acting in the role of having members in an organizational membership situation	Associative Entity
has Membership (fibo)	fibo-fnd-org-org:hasMembership	This entity's FIBO source ontology class or object property is deprecated (see the entity properties Annotation tab) and will be removed in a future release. Data modelers should use the equivalent entity instead.	Associative Entity
has Method Of Adjustment	fibo-der-drc-ff:hasMethodOfAdjustment	Indicates the method used to address any changes to the contract based on events that occur over the contract lifecycle	Associative Entity
has Milestone Provision	fibo-fnd-agr-ctr:hasMilestoneProvision	Refers to a requirement included in an agreement related to fulfillment as of some point in time in the lifetime of the contract	Associative Entity
has Minimum Legal Working Age	fibo-fnd-aap-ppl:hasMinimumLegalWorkingAge	Relates someone to the minimum legal working age for the jurisdiction in which they reside	Associative Entity
has Minimum Permissive Value	cmns-qtu:hasMinimumPermissiveValue	Indicates the minimum allowed value for a measurement on the given scale	Associative Entity
has Minimum Quotation Amount	fibo-der-cr-cds:hasMinimumQuotationAmount	Indicates a minimum intended threshold amount of outstanding principal balance of the reference obligation for which the quote should be obtained	Associative Entity
has Minimum Redemption Price	fibo-sec-eq-eq:hasMinimumRedemptionPrice	Indicates the lowest market price above which a share may be redeemed	Associative Entity
has Minuend	fibo-fnd-utl-alx:hasMinuend	Specifies the quantity value from which something is subtracted; the value that is diminished	Associative Entity
has Monetary Amount	fibo-fnd-acc-cur:hasMonetaryAmount	Specifies a value for something in terms of an amount of money and the currency in which it is denoted	Associative Entity
has Monitoring Period	fibo-der-drc-exo:hasMonitoringPeriod	Window of time during which pricing is monitored	Associative Entity
has Municipal Trustee	fibo-sec-dbt-bnd:hasMunicipalTrustee	Specifies the financial institution with trust powers, designated by the issuer, that acts, pursuant to a bond contract, in a fiduciary capacity for the benefit of the bondholders in enforcing the terms of the bond contract	Associative Entity
has Municipality (cmns)	cmns-loc:hasMunicipality	Indicates a business center, city, or municipality	Associative Entity
has Municipality (fibo)	fibo-fnd-plc-loc:hasMunicipality	This entity's FIBO source ontology class or object property is deprecated (see the entity properties Annotation tab) and will be removed in a future release. Data modelers should use the equivalent entity instead.	Associative Entity

Name	Code	Comment	Stereotype
has Name	cmns-dsg:hasName	Is known by	Associative Entity
has Nominal Value	fibo-fbc-fi-fi:hasNominalValue	Indicates the face value of a contract	Associative Entity
has Non Binding Term	fibo-fnd-agr-ctr:hasNonBindingTerm	Refers to a term that is included in an agreement that is not considered legally binding	Associative Entity
has Notification Provision	fibo-sec-dbt-dbti:hasNotificationProvision	Relates the redemption provision of a debt instrument to a notification provision (e.g., call or put notification)	Associative Entity
has Notional Amount	fibo-fnd-acc-cur:hasNotionalAmount	Has a generally unchangeable value used for certain calculations, expressed as some monetary amount	Associative Entity
has Numerator	cmns-qtu:hasNumerator	Specifies the quantity value that is the part of a fraction 'above the line' and signifies the value to be divided by the denominator	Associative Entity
has Object Role	cmns-pts:hasObjectRole	Identifies a person or thing that is affected by, or is a secondary argument in a specific role with respect to a given relation or situation	Associative Entity
has Objective	fibo-fnd-gao-obj:hasObjective	Relates something to a specific objective (result) that it aims to achieve within a time frame and with available resources	Associative Entity
has Obligation	fibo-fnd-agr-agr:hasObligation	Identifies a duty or obligation that a given party has taken on	Associative Entity
has Observed Value	fibo-fnd-utl-alx:hasObservedValue	Specifies a collection of values over which some analysis is performed	Associative Entity
has Occurrence	fibo-fnd-dt-oc:hasOccurrence	Identifies events of a given occurrence kind, typically as they occur in a schedule	Associative Entity
has Offering	fibo-fbc-pas-fpas:hasOffering	Relates something to a voluntary but conditional promise submitted by a buyer or seller (offeror) to another (offeree) for acceptance, and which becomes legally enforceable if accepted by the offeree	Associative Entity
has Offering Amount	fibo-fbc-pas-fpas:hasOfferingAmount	Indicates the notional monetary amount, determined based on reference data, market rates or some other agreed method associated with some offering	Associative Entity
has Offering Price	fibo-fbc-pas-fpas:hasOfferingPrice	Indicates the price associated with an offering, which may be an explicit or calculated price	Associative Entity
has Open Date	fibo-fbc-pas-caa:hasOpenDate	Relates something to the date that it was created	Associative Entity
has Operating Address	fibo-be-le-fbo:hasOperatingAddress	Indicates an address at which an organization carries out operations	Associative Entity
has Option Holder	fibo-der-drc-opt:hasOptionHolder	Indicates the owner of the option	Associative Entity
has Option Type Election Date	fibo-der-drc-exo:hasOptionTypeElectionDate	Indicates the date on which the holder of the chooser option contract determines a choice of either a call or a put	Associative Entity

Name	Code	Comment	Stereotype
has Option Writer	fibo-der-drc-opt:hasOptionWriter	Indicates the issuer of the option	Associative Entity
has Organization Member (cmns)	cmns-org:hasOrganizationMember	Indicates the party acting in the role of the member in an organizational membership situation	Associative Entity
has Organization Member (fibo)	fibo-fnd-org-org:hasOrganizationMember	This entity's FIBO source ontology class or object property is deprecated (see the entity properties Annotation tab) and will be removed in a future release. Data modelers should use the equivalent entity instead.	Associative Entity
has Original Issue Discount Amount	fibo-sec-dbt-bnd:hasOriginalIssueDiscountAmount	Indicates the difference between the stated redemption price at maturity and the issue price	Associative Entity
has Original Notional Value	fibo-ind-mkt-bas:hasOriginalNotionalValue	Indicates the notional amount represented by the index when it is first constituted	Associative Entity
has Original Place Of Listing	fibo-sec-sec-lst:hasOriginalPlaceOfListing	Indicates the original exchange that listed the security	Associative Entity
has Original Time To Maturity	fibo-fbc-dae-dbt:hasOriginalTimeToMaturity	Indicates the lifespan of credit agreement or offering, from the date of issuance to the scheduled maturity date	Associative Entity
has Output	fibo-fnd-dt-oc:hasOutput	Relates something (e.g. an occurrence) to something that is the result of some activity or process	Associative Entity
has Outstanding Amount	fibo-fbc-dae-dbt:hasOutstandingAmount	Indicates an amount of money representing the principal, interest, or other amount owed at a specific point in time	Associative Entity
has Overall Period	fibo-fnd-dt-fd:hasOverallPeriod	Identifies a date period that includes all the dates of a schedule, including any schedule stubs	Associative Entity
has Owned Asset	fibo-fnd-oac-own:hasOwnedAsset	Indicates the asset in an ownership situation	Associative Entity
has Owning Party	fibo-fnd-oac-own:hasOwningParty	Identifies the actor that holds title to the asset in an ownership situation	Associative Entity
has Part (cmns)	cmns-col:hasPart	Indicates any portion of something, regardless of whether the portion itself is attached to the remainder or detached; cognitively salient or arbitrarily demarcated; self-connected or disconnected; homogeneous or gerrymandered; material or immaterial; extended or unextended; spatial or temporal	Associative Entity
has Part (lcc)	lcc-cr:hasPart	Indicates any portion of something, regardless of whether the portion itself is attached to the remainder or detached; cognitively salient or arbitrarily demarcated; self-connected or disconnected; homogeneous or gerrymandered; material or immaterial; extended or unextended; spatial or temporal	Associative Entity
has Partial Redemption Allocation Convention	fibo-sec-dbt-bnd:hasPartialRedemptionAllocationConvention	Indicates the convention used to determine how the redemption is allocated over the set of bond holders	Associative Entity

Name	Code	Comment	Stereotype
has Party	cmns-pts:hasParty	Identifies a party associated with an agreement, contract, policy, regulation, situation, or other arrangement	Associative Entity
has Party In Control	fibo-fnd-oac-ctl:hasPartyInControl	Indicates the actor in the context of a control situation	Associative Entity
has Party Role	cmns-pts:hasPartyRole	Identifies a specific role played by some person or organization as related to a situation, agreement, contract, policy, regulation, activity or other relationship	Associative Entity
has Payment Amount	fibo-fnd-pas-psch:hasPaymentAmount	Specifies the amount of money involved in a payment	Associative Entity
has Payment Due Date	fibo-fbc-pas-caa:hasPaymentDueDate	Indicates the date by which payment of some amount must be made to the creditor	Associative Entity
has Payment History	fibo-loan-ln-ln:hasPaymentHistory	Relates a credit agreement, loan, or commitment to any history of payments that have been made by the borrower up to the point that payment history is requested	Associative Entity
has Payment Schedule	fibo-fnd-pas-psch:hasPaymentSchedule	Specifies the schedule for fulfillment of an obligation	Associative Entity
has Penultimate Coupon Payment Date	fibo-sec-dbt-bnd:hasPenultimateCouponPaymentDate	Specifies the last coupon payment prior to maturity	Associative Entity
has Periodicity	fibo-fnd-utl-alx:hasPeriodicity	Specifies a recurrence interval (monthly, quarterly, annual) that a statistical measure reflects	Associative Entity
has Place Of Birth	fibo-fnd-aap-ppl:hasPlaceOfBirth	Identifies the location where an individual was born	Associative Entity
has Portfolio Company	fibo-fbc-fct-fse:hasPortfolioCompany	Indicates a party in which a venture capital firm, a buyout firm, or a holding company has invested	Associative Entity
has Postdirectional Symbol	fibo-fnd-plc-adr:hasPostdirectionalSymbol	Specifies a geographic directional symbol that follows the street name and street suffix in a street address	Associative Entity
has Posting Date	fibo-fbc-pas-caa:hasPostingDate	Indicates the date that the transaction was posted to the account	Associative Entity
has Pre Payment Penalty Term	fibo-loan-ln-ln:hasPrePaymentPenaltyTerm	Relates a loan to a period of time in months after which there is no prepayment penalty	Associative Entity
has Predirectional Symbol	fibo-fnd-plc-adr:hasPredirectionalSymbol	Specifies a geographic directional symbol that occurs after the primary street number but before the street name in a street address	Associative Entity
has Preferred Settlement Currency	fibo-fbc-fi-stl:hasPreferredSettlementCurrency	Indicates the preferred currency for settlement purposes	Associative Entity
has Premium	fibo-ind-mkt-bas:hasPremium	Indicates a premium payable for a contract based on the index	Associative Entity
has Premium Amount	fibo-sec-dbt-bnd:hasPremiumAmount	Indicates the premium paid to a bond holder when the bond is called	Associative Entity

Name	Code	Comment	Stereotype
has Price	fibo-fnd-acc-cur:hasPrice	Indicates the value of something expressed as an amount of money or goods	Associative Entity
has Price And Yield Day Count Convention	fibo-sec-dbt-dbti:hasPriceAndYieldDayCountConvention	Indicates the convention used to determine the number of days in a month and days in a year that are counted when performing calculations for yield and price figures	Associative Entity
has Price Determination Method	fibo-fbc-fi-ip:hasPriceDeterminationMethod	Indicates a strategy by which a given price is determined	Associative Entity
has Pricing Source	fibo-fbc-fi-ip:hasPricingSource	Indicates the origin of a given quote or price for a financial instrument	Associative Entity
has Primary Account Holder	fibo-fbc-pas-caa:hasPrimaryAccountHolder	Relates an account to a client or customer that is considered the primary owner of the account	Associative Entity
has Primary Account Number	fibo-loan-spc-crd:hasPrimaryAccountNumber	Specifies the account number displayed on the face of the card	Associative Entity
has Primary Address Number	fibo-fnd-plc-adr:hasPrimaryAddressNumber	Specifies a a location with respect to a given street	Associative Entity
has Primary Federal Regulator	fibo-fbc-fct-usjrga:hasPrimaryFederalRegulator	Identifies the primary federal regulator for an institution	Associative Entity
has Primary Residence	fibo-fnd-aap-ppl:hasPrimaryResidence	Identifies a dwelling where an individual resides the majority of the year	Associative Entity
has Principal	fibo-fbc-dae-dbt:hasPrincipal	Indicates the face value of an obligation, such as a bond or loan, that must be repaid at maturity, i.e., the base amount raised by a mortgage or other debt instrument	Associative Entity
has Principal Amount	fibo-loan-ln-ln:hasPrincipalAmount	Indicates the nominal amount of the loan that must be paid at or before maturity	Associative Entity
has Principal Executive Office Address	fibo-fbc-fi-fi:hasPrincipalExecutiveOfficeAddress	Relates an organization, specifically the issuer of a financial instrument, to its principal executive address, as required for issuance of that instrument	Associative Entity
has Principal Managing Party	fibo-be-oac-exec:hasPrincipalManagingParty	Indicates a controlling party that is responsible for the management of daily business operations	Associative Entity
has Principal Party	fibo-fnd-agr-ctr:hasPrincipalParty	Identifies the main or principal party to a contract	Associative Entity
has Principal Payment Day	fibo-fbc-dae-dbt:hasPrincipalPaymentDay	The day of the month on which payments on the principal must be made	Associative Entity
has Principal Payment Frequency	fibo-fbc-dae-dbt:hasPrincipalPaymentFrequency	The frequency at which payments on the principal must be made	Associative Entity
has Principal Repayment Date	fibo-fbc-dae-dbt:hasPrincipalRepaymentDate	Relates an instrument to the date by which the principal must be repaid in full	Associative Entity

Name	Code	Comment	Stereotype
has Priority Level	fibo-fbc-dae-gty:hasPriorityLevel	Relates a guaranty to some relative ranking that the guaranty has in the context of the contract, for example for a credit enhancement priority	Associative Entity
has Put Date	fibo-sec-dbt-bnd:hasPutDate	Indicates the date on which a security is subject to redemption by the bond holder	Associative Entity
has Put Feature	fibo-sec-dbt-dbti:hasPutFeature	Indicates the specific terms related to any inherent put feature as specified in the offering/instrument	Associative Entity
has Put Frequency	fibo-sec-dbt-bnd:hasPutFrequency	Indicates the recurring window of time in which the put feature can be exercised	Associative Entity
has Quantity Kind	cmns-qtu:hasQuantityKind	Indicates the class of mutually comparable quantities involved in the definition of an individual quantity or factor	Associative Entity
has Quantity Value	cmns-qtu:hasQuantityValue	Relates something (an expression, formula, etc.) to its magnitude expressed as a number together with its unit of measure (if applicable)	Associative Entity
has Quantity Value Range	cmns-qtu:hasQuantityValueRange	Relates something (an expression, formula, etc.) to its magnitude expressed as range of numbers together with their unit(s) of measure (if applicable)	Associative Entity
has Quotation Block Amount Basis	fibo-ind-fx-fx:hasQuotationBlockAmountBasis	Indicates the amount of the dealt currency which would be exchanged in a trade for which the stated spot rate applies	Associative Entity
has Quotation Date	fibo-ind-ind-ind:hasQuotationDate	Indicates the quotation date for a given market rate or indicator	Associative Entity
has Quotation Method	fibo-der-cr-cds:hasQuotationMethod	Indicates the nature of the pricing quotations to be requested from banks and/or dealers when determining the market value of the reference obligation for purposes of cash settlement	Associative Entity
has Quotation Settlement Basis	fibo-ind-fx-fx:hasQuotationSettlementBasis	Indicates the settlement period for a trade for which the stated spot rate applies	Associative Entity
has Quote Currency	fibo-ind-fx-fx:hasQuoteCurrency	Indicates the quote currency in an exchange rate; R units of this currency represent one unit of the base currency	Associative Entity
has Quoted Exchange Rate	fibo-ind-fx-fx:hasQuotedExchangeRate	Rate of exchange between two currencies as specified as of some date and time as quoted by a specific source	Associative Entity
has Rate Of Return	fibo-fbc-fi-ip:hasRateOfReturn	Indicates the retrospective rate of return for a given financial instrument over some period of time	Associative Entity
has Rate Reset Time Of Day	fibo-ind-ir-ir:hasRateResetTimeOfDay	Indicates the time of day when a change in a benchmark rate is published, typically the same time every business day	Associative Entity
has Rating Score	fibo-fnd-arr-rt:hasRatingScore	Indicates the grade or score associated with a rating with respect to a particular rating scale	Associative Entity
has Reach (cmns)	cmns-rga:hasReach	Indicates the geographic region covered by the jurisdiction	Associative Entity

Name	Code	Comment	Stereotype
has Reach (fibo)	fibo-fnd-law-jur:hasReach	This entity's FIBO source ontology class or object property is deprecated (see the entity properties Annotation tab) and will be removed in a future release. Data modelers should use the equivalent entity instead.	Associative Entity
has Record	fibo-fnd-arr-doc:hasRecord	Links something to a record that pertains to it	Associative Entity
has Record Date	fibo-sec-eq-eq:hasRecordDate	Indicates the date on which the issuer checks to determine whether a party was on the company's books as a shareholder when required (i.e., they must have been on the books prior to the ex-dividend date), to identify who is eligible to receive the next dividend	Associative Entity
has Recurrence Interval	fibo-fnd-dt-fd:hasRecurrenceInterval	Indicates the frequency with which some event or publication occurs	Associative Entity
has Redemption Amount	fibo-sec-dbt-bnd:hasRedemptionAmount	Indicates the amount of the principal paid with a redemption payment	Associative Entity
has Redemption Premium	fibo-sec-eq-eq:hasRedemptionPremium	Indicates the premium price per share over the market price, if any, that must be paid in order to redeem the stock	Associative Entity
has Redemption Provision	fibo-fbc-fi-fi:hasRedemptionProvision	Indicates the specific terms related to redemption as specified in the instrument or a related contract document	Associative Entity
has Reference Currency	fibo-ind-ir-ir:hasReferenceCurrency	Relates something to the currency it is based on	Associative Entity
has Reference Period	fibo-fnd-utl-alx:hasReferencePeriod	Specifies a reference (baseline) recurrence interval for which a given measure applies	Associative Entity
has Region (cmns)	cmns-loc:hasRegion	Indicates a demarcated area on the surface of the Earth	Associative Entity
has Region (fibo)	fibo-fnd-plc-loc:hasRegion	This entity's FIBO source ontology class or object property is deprecated (see the entity properties Annotation tab) and will be removed in a future release. Data modelers should use the equivalent entity instead.	Associative Entity
has Registered Address	fibo-be-le-fbo:hasRegisteredAddress	Identifies an address that is officially recorded with some government authority and at which legal papers may be served	Associative Entity
has Registration Authority (cmns)	cmns-ra:hasRegistrationAuthority	Indicates the registration authority for something	Associative Entity
has Registration Authority (fibo)	fibo-fbc-fct-ra:hasRegistrationAuthority	This entity's FIBO source ontology class or object property is deprecated (see the entity properties Annotation tab) and will be removed in a future release. Data modelers should use the equivalent entity instead.	Associative Entity
has Registration Status	fibo-fbc-fct-breg:hasRegistrationStatus	Indicates the status of a specific registration, such as for an identifier or license	Associative Entity

Name	Code	Comment	Stereotype
has Registry Entry	fibo-fbc-fct-ra:hasRegistryEntry	This entity's FIBO source ontology class or object property is deprecated (see the entity properties Annotation tab) and will be removed in a future release. Data modelers should use the equivalent entity instead.	Associative Entity
has Related Party Role	cmns-pts:hasRelatedPartyRole	Relates a party acting in a specific role directly to another party acting in the same or another role	Associative Entity
has Relative Comparative Date	fibo-fnd-utl-alx:hasRelativeComparativeDate	Specifies a date against which the value of a scoped measure is compared (e.g., one month prior, three months prior, etc., and typically against a prior release or average over prior releases)	Associative Entity
has Relative Comparative Period	fibo-fnd-utl-alx:hasRelativeComparativePeriod	Specifies a period (typically a prior period) against which the scoped measure is compared, such as an average set of values for some period of time compared with a more recent or projected average for a forward looking period of time	Associative Entity
has Relative Price At Issue	fibo-sec-dbt-dbti:hasRelativePriceAtIssue	Indicates a relative price with respect to the face value at which an instrument is issued, namely par, premium or discount	Associative Entity
has Relative Price At Maturity	fibo-sec-dbt-dbti:hasRelativePriceAtMaturity	Indicates a relative price with respect to the face value at the time an instrument matures, namely par, discount or premium	Associative Entity
has Relative Price At Redemption	fibo-sec-dbt-dbti:hasRelativePriceAtRedemption	Indicates a relative price with respect to the face value at the time an instrument is redeemed, namely par, discount or premium	Associative Entity
has Release Date	fibo-fnd-utl-alx:hasReleaseDate	Specifies the date on which something is published	Associative Entity
has Remarketing Agent	fibo-sec-dbt-bnd:hasRemarketingAgent	Identifies the dealer responsible for reselling to investors securities (such as variable rate demand obligations and other tender option bonds) that have been tendered for purchase by their owner.	Associative Entity
has Repayment Terms	fibo-sec-dbt-dbti:hasRepaymentTerms	Indicates the specific terms related to repayment of principal as specified in the instrument or a related contract document	Associative Entity
has Report Date	fibo-fnd-arr-rep:hasReportDate	Date on which a report was issued	Associative Entity
has Report Date Time	fibo-fnd-arr-rep:hasReportDateTime	Date and time at which a report was issued	Associative Entity
has Reporting Period	fibo-fnd-arr-doc:hasReportingPeriod	Specifies the reporting period for which a report or something else, such as a market rate or economic indicator, applies	Associative Entity
has Request Date	fibo-fnd-arr-rep:hasRequestDate	Date on which a request was made	Associative Entity
has Request Date Time	fibo-fnd-arr-rep:hasRequestDateTime	Date and time at which a request was made	Associative Entity
has Reset Date Offset	fibo-sec-dbt-bnd:hasResetDateOffset	Indicates the offset from the coupon payment date on which the rate is reset	Associative Entity

Name	Code	Comment	Stereotype
has Residence	fibo-fnd-aap-ppl:hasResidence	Identifies a dwelling where an individual lives	Associative Entity
has Responsibility	fibo-be-oac-exec:hasResponsibility	Specifies a commitment or obligation that an independent party has	Associative Entity
has Responsible Party	fibo-be-oac-exec:hasResponsibleParty	Identifies a party that has some assignment, commitment or obligation with respect to the formal organization	Associative Entity
has Restriction	fibo-sec-sec-rst:hasRestriction	Identifies a restriction applicable to a given financial instrument or listing	Associative Entity
has Return Leg	fibo-der-drc-swp:hasReturnLeg	Indicates the leg of a return swap whose payments are based on the return of an underlying asset	Associative Entity
has Role	cmns-rlcmp:hasRole	Identifies something or someone playing a part in something, such as a composition	Associative Entity
has Schedule	fibo-fnd-dt-fd:hasSchedule	Indicates a schedule for something	Associative Entity
has Scheduled Termination Date	fibo-der-cr-cds:hasScheduledTerminationDate	Date on which credit protection is due to expire as agreed by both parties	Associative Entity
has Scheduled Unpaid Balance	fibo-loan-In-In:hasScheduledUnpaidBalance	Indicates what the balance should be after a scheduled payment is made according to contract terms	Associative Entity
has Second Barrier Price	fibo-der-drc-exo:hasSecondBarrierPrice	Has price (or level) that the second barrier activates or deactivates in the case of a double barrier option	Associative Entity
has Second Rebate Amount	fibo-der-drc-exo:hasSecondRebateAmount	Indicates the percentage of the premium paid by the holder in the case of a double barrier option	Associative Entity
has Secondary Account Holder	fibo-fbc-pas-caa:hasSecondaryAccountHolder	Relates an account to a client or customer that is considered a secondary, co-owner of the account	Associative Entity
has Secondary Federal Regulator	fibo-fbc-fct-usjrga:hasSecondaryFederalRegulator	Identifies an additional federal regulator, over and above the primary federal regulator, for an institution	Associative Entity
has Secondary Unit	fibo-fnd-plc-adr:hasSecondaryUnit	Specifies an individual unit within a larger structure, such as an apartment, office, hangar, slip, mailbox, and so forth, at a given street address	Associative Entity
has Selecting Party	fibo-fbc-pas-fpas:hasSelectingParty	Indicates the person(s) or organization(s) responsible for determining the contents of a basket	Associative Entity
has Seller	fibo-fnd-pas-pas:hasSeller	Indicates the vendor in the context of a sales transaction	Associative Entity
has Selling Currency (der)	fibo-der-drc-cur:hasSellingCurrency	This entity's FIBO source ontology class or object property is deprecated (see the entity properties Annotation tab) and will be removed in a future release. Data modelers should use the equivalent entity instead.	Associative Entity

Name	Code	Comment	Stereotype
has Selling Currency (fbc)	fibo-fbc-fi-fi:hasSellingCurrency	Indicates the currency sold with respect to a currency or related instrument	Associative Entity
has Series Origin	fibo-ind-ei-ei:hasSeriesOrigin	Specifies the original starting date for the time series for a given economic indicator	Associative Entity
has Settlement Amount	fibo-fbc-fi-stl:hasSettlementAmount	Indicates the monetary amount required for cash settlement	Associative Entity
has Settlement Date	fibo-fbc-pas-fpas:hasSettlementDate	Indicates the date by which an executed order or transaction must be settled	Associative Entity
has Settlement Date Offset	fibo-der-drc-opt:hasSettlementDateOffset	Indicates the period in days between each reset date and the corresponding settlement date	Associative Entity
has Settlement Terms	fibo-der-drc-bsc:hasSettlementTerms	Relates a derivative to contractual terms specific to the settlement process	Associative Entity
has Share Payment Status	fibo-sec-eq-eq:hasSharePaymentStatus	Indicates the payment status for shares issued	Associative Entity
has Shared Sovereignty Over	fibo-be-ge-ge:hasSharedSovereigntyOver	Relates a polity to a geopolitical entity where the polity exercises shared dominion and authority of a political state	Associative Entity
has Sovereignty Over	fibo-be-ge-ge:hasSovereigntyOver	Relates a polity to a geopolitical entity where the polity exercises dominion and authority of a political state	Associative Entity
has Specification Version	sm:hasSpecificationVersion	Relates a 'master' or umbrella specification to specific versions of that specification, created through a finalization or revision process	Associative Entity
has Spot Exchange Rate	fibo-der-drc-cur:hasSpotExchangeRate	Rate of exchange between two currencies as specified as of some date and time as quoted by a specific source, typically for a spot contract	Associative Entity
has Stage	fibo-fnd-arr-lif:hasStage	Relates something, such as a product or trade lifecycle or related process, to a phase or stage in that lifecycle	Associative Entity
has Start	cmns-dt:hasStart	Indicates the initial time point associated with something	Associative Entity
has Start Date	cmns-dt:hasStartDate	Indicates the initial date associated with something	Associative Entity
has Start Time	cmns-dt:hasStartTime	Indicates the initial or starting time associated with something	Associative Entity
has Starting Balance	fibo-fbc-pas-caa:hasStartingBalance	Relates an account statement to the amount of money available in that account at the beginning of the statement period	Associative Entity
has Strategy	fibo-fnd-gao-obj:hasStrategy	Relates something to a plan or method for achieving a specific goal, objective, solution or outcome	Associative Entity
has Street Address	fibo-fnd-plc-adr:hasStreetAddress	Indicates a fully-specified address component that consists of a primary address number, predirectional, street name, suffix, postdirectional, and an optional secondary unit	Associative Entity

Name	Code	Comment	Stereotype
has Street Name	fibo-fnd-plc-adr:hasStreetName	Specifies an identifier for a street in some context (e.g., 'Baker', 'First', 'Main')	Associative Entity
has Street Suffix	fibo-fnd-plc-adr:hasStreetSuffix	Specifies an additional qualifier for a street or other delivery location, such as a dwelling located along a waterway	Associative Entity
has Strike Percentage Amount	fibo-der-drc-opt:hasStrikePercentageAmount	Indicates a strike price or level expressed as a percentage of the value of the underlying asset	Associative Entity
has Strike Rate	fibo-der-drc-opt:hasStrikeRate	Rate at which the contract may be exercised	Associative Entity
has Structure Name	fibo-fnd-plc-adr:hasStructureName	Specifies an identifier for a building, house, office complex, shopping center, or other structure or group of structures	Associative Entity
has Stub	fibo-fnd-dt-fd:hasStub	Links an abbreviated period at the start or end of some schedule to the overall schedule	Associative Entity
has Sub Fund	fibo-sec-fund-fund:hasSubFund	Relates a pooled fund to a sub-fund that is a constituent of the parent fund	Associative Entity
has Sub Unit (cmns)	cmns-org:hasSubUnit	Relates an organization to a part of that organization	Associative Entity
has Sub Unit (fibo)	fibo-fnd-org-org:hasSubUnit	This entity's FIBO source ontology class or object property is deprecated (see the entity properties Annotation tab) and will be removed in a future release. Data modelers should use the equivalent entity instead.	Associative Entity
has Subdivision (cmns)	cmns-loc:hasSubdivision	Identifies a country subdivision (state, province, region, etc.)	Associative Entity
has Subdivision (fibo)	fibo-fnd-plc-loc:hasSubdivision	This entity's FIBO source ontology class or object property is deprecated (see the entity properties Annotation tab) and will be removed in a future release. Data modelers should use the equivalent entity instead.	Associative Entity
has Subject Role	cmns-pts:hasSubjectRole	Identifies the person or thing that is being discussed, described, dealt with, or is the main topic in a specific role with respect to a given situation	Associative Entity
has Subregion (cmns)	cmns-loc:hasSubregion	Relates a geographic region to another geographic region that is a designated subregion of it	Associative Entity
has Subregion (lcc)	lcc-cr:hasSubregion	Relates a geographic region to another geographic region that is a designated subregion of it	Associative Entity
has Subscription Period	fibo-sec-sec-iss:hasSubscriptionPeriod	Indicates a period of time in which investors can commit to purchase shares (or units) to be issued	Associative Entity
has Subsidiary	fibo-be-oac-cctl:hasSubsidiary	Relates a legal entity to another organization that it owns at least 50 percent of	Associative Entity
has Subtrahend	fibo-fnd-utl-alx:hasSubtrahend	Specifies the quantity value that is subtracted from something	Associative Entity

Name	Code	Comment	Stereotype
has Swap Identifier	fibo-der-drc-swp:hasSwapIdentifier	Relates a swap lifecycle event to the identifier for the swap	Associative Entity
has Target Value	fibo-fnd-utl-alx:hasTargetValue	Specifies a collection of values that represent planned or projected goals or objectives for some something over time	Associative Entity
has Telephone Number	fibo-fnd-plc-vrt:hasTelephoneNumber	Indicates a virtual address composed of a sequence of digits and symbols that may be assigned to a fixed-line telephone subscriber station, a wireless electronic telephony device, such as a radio telephone or a mobile telephone, or other similar device or service	Associative Entity
has Tenor	fibo-ind-ir-ir:hasTenor	Indicates the length of time for which a given rate, such as an interbank rate, exchange rate, other market rate is quoted, or a debt instrument has remaining prior to maturity or expiration	Associative Entity
has Term	fibo-fnd-agr-ctr:hasTerm	Indicates a fixed or limited period for which something, e.g., a contract, an investment, or an offer, lasts or is intended to last	Associative Entity
has Termination Date	fibo-fnd-arr-doc:hasTerminationDate	Links something, typically an agreement, contract, document, or process, with a date on which it was terminated	Associative Entity
has Third Party	fibo-fnd-agr-ctr:hasThirdParty	Identifies a party which is not signatory to the party but has some role in the overall context defined by the contract.	Associative Entity
has Tick Size	fibo-sec-sec-1st:hasTickSize	Specifies a minimum price movement for the security with respect to an exchange	Associative Entity
has Tick Value	fibo-der-drc-bsc:hasTickValue	Indicates the cash value of one tick, i.e., the minimum price change of the contract	Associative Entity
has Time	cmns-dt:hasTime	Specifies a general time that can be associated with any element	Associative Entity
has Time Direction	fibo-fnd-dt-fd:hasTimeDirection	Indicates whether a calendar-specified date is figured from the beginning or end of a calendar period	Associative Entity
has Time Period	cmns-dt:hasTimePeriod	Identifies a specific window of time, including a starting time, ending time and/or duration	Associative Entity
has Total Closing Costs	fibo-loan-ln-ln:hasTotalClosingCosts	Indicates the total the amount paid at the closing of a real estate transaction, i.e., at the time when the title to the property is conveyed (transferred) to the buyer	Associative Entity
has Total Points And Fees	fibo-loan-ln-ln:hasTotalPointsAndFees	Indicates a form of pre-paid interest, charged by the lender as an alternative to charging a higher rate of interest on the mortgage loan	Associative Entity
has Trade Date	fibo-fbc-pas-fpas:hasTradeDate	Indicates the date on which a security or other instrument-specific trade actually takes place	Associative Entity
has Traded Security	fibo-sec-eq-dr:hasTradedSecurity	Links a depositary receipt to the instrument that it represents	Associative Entity
has Traded Share	fibo-sec-eq-dr:hasTradedShare	Links a depositary receipt to the instrument (equity or exchange-traded fund) that it represents	Associative Entity

Name	Code	Comment	Stereotype
has Trading Date Time	fibo-fbc-fi-ip:hasTradingDateTime	Indicates the specific date and time associated with a given price	Associative Entity
has Transaction Date	fibo-fbc-pas-caa:hasTransactionDate	Indicates the date on which the transaction actually occurred	Associative Entity
has Transliterated Address	fibo-fnd-plc-adr:hasTransliteratedAddress	Identifies a transliterated (i.e., in Latin or Romanized ASCII) address for the registered entity	Associative Entity
has Trustee	fibo-be-tr-tr:hasTrustee	Links a trust to a named trustee	Associative Entity
has Underlier	fibo-fbc-fi-fi:hasUnderlier	Relates a derivative to something on which the contract is based	Associative Entity
has Underlying Asset Price	fibo-der-drc-bsc:hasUnderlyingAssetPrice	Specifies a price for something on which the contract is based	Associative Entity
has Up Front Fee	fibo-ind-mkt-bas:hasUpFrontFee	Specifies a fee payable by any party that wishes to participate in a contract based on the index after the start of its life	Associative Entity
has Upper Bound	cmns-qtu:hasUpperBound	Specifies the quantity value that is the higher value of a pair of values representing a range	Associative Entity
has Urbanization	fibo-fnd-plc-uspsa:hasUrbanization	Indicates area, sector, or development within a geographic area relevant to a delivery address	Associative Entity
has Validation Authority	fibo-fbc-fct-breg:hasValidationAuthority	Identifies the business registration authority for the legal entity, used by the Local Operating Unit (LOU) as the basis for validation, as defined in the GLEIF Registration Authorities List	Associative Entity
has Validation Level	fibo-fbc-fct-breg:hasValidationLevel	Indicates the level of validation performed by the registrar with respect to the legal entity	Associative Entity
has Valuation Terms	fibo-der-drc-bsc:hasValuationTerms	Relates a derivative to contractual terms specific to valuation of the underlying asset(s)	Associative Entity
has Value Expressed In	fibo-fbc-fi-fi:hasValueExpressedIn	Relates something, such as an instrument or index, to the currency its value is typically expressed in	Associative Entity
has Vested In It	fibo-be-oac-exec:hasVestedInIt	Indicates the delegated legal authority that is vested in the controlling party	Associative Entity
Hedge Fund	fibo-sec-fund-fund:HedgeFund	Investment fund that pursues a total return and is usually open to qualified investors only	
High Price	fibo-fbc-fi-ip:HighPrice	Highest price for a given security over the period specified	
Highway Contract Route	fibo-fnd-plc-uspsa:HighwayContractRoute	Highway contract route associated with an address	
Highway Contract Route Address	fibo-fnd-plc-uspsa:HighwayContractRouteAddress	Delivery address whose delivery address line uses the abbreviation 'HC', followed by the route identifier, followed by 'BOX' followed by box number, in place of a street address	
Historical Language	lcc-lr:HistoricalLanguage	A well-known prior version of a living or extinct language	

Name	Code	Comment	Stereotype
Historical Price Volatility	fibo-ind-ind-ind:HistoricalPriceVolatility	Historical volatility measure of past trading ranges of prices of underlying securities and indexes	
Historical Volatility	fibo-ind-ind-ind:HistoricalVolatility	Measure of volatility that uses actual values for pricing, rates, and other measurements calculated over some prior period	
Holding	fibo-fbc-pas-fpas:Holding	Real or personal property (assets), including but not limited to financial assets, to which one holds title and of which one has possession	
Holding Company	fibo-fbc-fct-fse:HoldingCompany	Business entity established to own stock in another company, typically to own enough voting shares to have some level of control over that company's policies and management	
holds	fibo-fnd-rel-rel:holds	Is the relationship between a party and something it possesses, or over which it exercises some ownership or control or has at its discretion the ability to dispose of it as it sees fit	Associative Entity
holds During	cmns-pts:holdsDuring	Indicates a date period during which something is true	Associative Entity
holds Shares In	fibo-fbc-fi-fi:holdsSharesIn	Specifies the issuer in which a shareholder holds an equity position	Associative Entity
Home Equity Line Of Credit	fibo-loan-spc-cns:HomeEquityLineOfCredit	Line of credit granted to a homeowner secured by the equity value in a borrower's home or other property	
Home Equity Line Of Credit Pool	fibo-sec-dbt-abs:HomeEquityLineOfCreditPool	Debt pool consisting of home equity loans	
Home Equity Loan Asset Backed Security	fibo-sec-dbt-abs:HomeEquityLoanAssetBackedSecurity	Asset-backed security based on home equity loan receivables	
Hong Kong Depositary Receipt	fibo-sec-eq-dr:HongKongDepositaryReceipt	Global depositary receipt that represents the purchase, or ownership, of foreign assets which are deposited in a depositary bank in Hong Kong	
Household	fibo-ind-ei-ei:Household	Individual or small group of persons who occupy a housing unit (such as a house or apartment) as their usual place of residence, who pool some, or all, of their income and wealth and who consume certain types of goods and services collectively, mainly housing and food	
Housing Unit	fibo-ind-ei-ei:HousingUnit	House, an apartment, a mobile home or trailer, a group of rooms, or a single room occupied as separate living quarters, or if vacant, intended for occupancy as separate living quarters	
Housing Unit only has Address	fibo-ind-ei-ei:HousingUnit_only_fibo-fnd-plc-adr:hasAddress	A subtype of associative entity 'has Address' to restrict child entities for the parent, Housing Unit	Associative Entity
Identification Scheme (cmns)	cmns-id:IdentificationScheme	System for minting identifiers for things that specifies constraints on the structure of the identifier	
Identification Scheme (lcc)	lcc-lr:IdentificationScheme	A system for allocating identifiers to objects	

Name	Code	Comment	Stereotype
Identification Scheme (lcc) only has Member (lcc)	lcc-lr:IdentificationScheme_only_lcc-lr:hasMember	A subtype of associative entity 'has Member (lcc)' to restrict child entities for the parent, Identification Scheme (lcc)	Associative Entity
Identifier (cmns)	cmns-id:Identifier	Sequence of characters uniquely identifying that with which it is associated	
Identifier (cmns) only identifies (cmns)	cmns-id:Identifier_only_cmns-id:identifies	A subtype of associative entity 'identifies (cmns)' to restrict child entities for the parent, Identifier (cmns)	Associative Entity
Identifier (lcc)	lcc-lr:Identifier	A sequence of characters uniquely identifying something that it is associated with for some purpose and within a specified context	
identifies (cmns)	cmns-id:identifies	Recognizes or establishes identity within some context	Associative Entity
identifies (lcc)	lcc-lr:identifies	Recognizes or establishes within some context	Associative Entity
Identity Document implements	fibo-fnd-aap-ppl:IdentityDocument fibo-fnd-law-lcap:implements	Any legal document which may be used to verify aspects of a person's identity Carries out or puts into effect, fulfills	Associative Entity
Implicit Full Faith Credit Bond	fibo-sec-dbt-bnd:ImplicitFullFaithCreditBond	Bond issued by a government sponsored agency or corporation rather than by the government directly	
Implied Price Volatility	fibo-ind-ind-ind:ImpliedPriceVolatility	Measure of volatility that represents the expected fluctuations of an underlying stock or index over a specific time frame	
Implied Volatility implies	fibo-ind-ind-ind:ImpliedVolatility fibo-fnd-law-lcap:implies	Measure of volatility that is a forward-looking metric used to calculate probability Strongly suggests or involves as a logical consequence based on some set of observations, facts, or events	Associative Entity
Import Export Program Number in Scheme	fibo-fbc-fct-cajrga:ImportExportProgramNumber skos:inScheme	Concatenation of an entity's business number, the 'RM' abbreviation and a 4-digit subaccount number used for customs and import/export reporting purposes Relates a resource (for example a concept) to a concept scheme in which it is included.	Associative Entity
Incapacitated Adult	fibo-fnd-aap-ppl:IncapacitatedAdult	An adult who is legally identified as not having legal capacity, typically as a result of some inherent physical or mental incapacity or as a result of having contracted some illness which temporarily deprives them of such capacity	
Income	fibo-fnd-acc-aeq:Income	Revenue received during a period of time	
Income Oriented Classifier	fibo-cae-ce-act:IncomeOrientedClassifier	Classifier of corporate actions that impacts income to shareholders	
Incorporation Guarantee	fibo-be-le-cb:IncorporationGuarantee	Guarantee that is part of the financial basis by which some legal entity is incorporated	
Incremental Facility Debt Basket	fibo-der-sbd-sbd:IncrementalFacilityDebtBasket	Basket of credit facilities whose constituents are extensible, allowing companies to borrow an additional term loan or revolving credit facility (or increase the commitments applicable thereto) under the same credit agreement subject to certain parameters	

Name	Code	Comment	Stereotype
Index	fibo-fnd-arr-id:Index	Indirect shortcut derived from and pointing into, a greater volume of values, data, information or knowledge	
Index Certificate	fibo-der-drc-str:IndexCertificate	Certificate whose underlying asset is an index	
Index Credit Default Swap	fibo-der-cr-cds:IndexCreditDefaultSwap	Credit default swap that references a family of standardized credit derivative indices, where the underlying reference entities are a defined basket of credit from a particular geographic region (e.g. Asia, North America, Europe), and/or credit rating level (e.g. emerging markets, high yield, investment grade)	
Index Future	fibo-der-drc-ff:IndexFuture	Futures contract whose underlying asset is at least one reference index or economic indicator	
Index Linked Bond	fibo-sec-dbt-bnd:IndexLinkedBond	Bond whose income may vary over time, because either the coupon rate or principal amount is related to a specific index, such as the Consumer Price Index	
Index Return Swap	fibo-der-drc-swp:IndexReturnSwap	Return swap in which payments are based on a fee paid to the seller of the swap and on a floating reference price based on changes in the level of an index from an initial level to a level observed on some valuation date(s)	
Index Tranche Credit Default Swap	fibo-der-cr-cds:IndexTrancheCreditDefaultSwap	Credit default swap that references a synthetic collateralized debt obligation (CDO) based on a credit index where each tranche references a different segment of the loss distribution of the underlying index	
Index Value	cmns-strcol:IndexValue	Aspect of a collection or retrieval system indicating the address within a record, list, or document where that element can be found	
Index Warrant	fibo-der-drc-raw:IndexWarrant	Warrant that permits the holder to acquire a specified amount based on the performance of an index during a specified period at a specified price	
Indexed Constituent	cmns-strcol:IndexedConstituent	Element of a collection that is ordered within that collection with respect to an index	
Indexing Scheme (cmns)	cmns-strcol:IndexingScheme	System for indexing values, data, information, or knowledge	
Indexing Scheme (cmns) only defines	cmns-strcol:IndexingScheme_only_cmns-dsg:defines	A subtype of associative entity 'defines' to restrict child entities for the parent, Indexing Scheme (cmns)	Associative Entity
Indexing Scheme (fibo)	fibo-fnd-arr-id:IndexingScheme	System for indexing values, data, information, or knowledge	
Indian Depository Receipt	fibo-sec-eq-dr:IndianDepositoryReceipt	Global depository receipt that represents the purchase, or ownership, of foreign assets which are deposited in a Indian account managed by the Domestic Depository in India	
Individual Investor	fibo-sec-sec-rst:IndividualInvestor	Investor that is a person, rather than an organization, who may or may not be considered a qualified investor from a legal perspective	
Individual Language	lcc-lr:IndividualLanguage	A language that can be distinguished from another language by some set of rules	
Individual Language Identifier	lcc-lr:IndividualLanguageIdentifier	A language identifier whose scope is that of an individual (distinct) language	

Name	Code	Comment	Stereotype
Individual Language Identifier only denotes (lcc)	lcc- lr:IndividualLanguageIdentifier_only_lcc- lr:denotes	A subtype of associative entity 'denotes (lcc)' to restrict child entities for the parent, Individual Language Identifier	Associative Entity
Individual Payment Transaction	fibo-loan-In- In:IndividualPaymentTransaction	Actual payment of principal, interest, fees, or other related amounts towards fulfillment of a debt obligation	
Individual Transaction	fibo-fbc-pas-caa:IndividualTransaction	Event that has a monetary impact and is documented in the records associated with an account	
Individual Transaction only is Registered In (cmns)	fibo-fbc-pas-caa:IndividualTransaction_only_cmns- ra:isRegisteredIn	A subtype of associative entity 'is Registered In (cmns)' to restrict child entities for the parent, Individual Transaction	Associative Entity
Individual Unilateral Commitment	fibo-fnd-agr- agr:IndividualUnilateralCommitment	Commitment made by some party unilaterally to another specific party	
Industrial Bank	fibo-fbc-fct-usfse:IndustrialBank	Limited service financial institution that raises funds by selling certificates called 'investment shares' and by accepting deposits	
Industrial Products Sector	fibo-ind-ei-caei:IndustrialProductsSector	A classifier for a sector of the economy used for price indices focused on major commodities sold by manufacturers in Canada	
Industrial Resource	fibo-der-drc-comm:IndustrialResource	Negotiable commodity that is obtained via some industrial process, including construction and manufacturing	
Industry Classification Benchmark Classifier	fibo-sec-sec-cls:IndustryClassificationBenchmarkClassifier	Standardized classification or delineation for an organization based on their main source of revenue	
Industry Sector Classification Scheme	fibo-fnd-arr-cls:IndustrySectorClassificationScheme	System for allocating classifiers to organizations by industry sector	
Industry Sector Classifier	fibo-fnd-arr-cls:IndustrySectorClassifier	Standardized classification or delineation for an organization, or possibly for a security representing an interest in a given organization, per some scheme for such delineation, by industry	
Inflation Leg	fibo-der-rtd-irswp:InflationLeg	Floating rate leg of an inflation swap linked to an inflation index, such as the Consumer Price Index (CPI)	
Inflation Linked Bond	fibo-sec-dbt-bnd:InflationLinkedBond	Bond indexed to inflation so that the principal or interest payments rise and fall with the rate of inflation	
Inflation Rate	fibo-ind-ei-ei:InflationRate	Economic indicator representing a change in prices of goods and services for a specified period, for a given statistical area	
Inflation Swap	fibo-der-rtd-irswp:InflationSwap	Rate swap in which one party pays an amount calculated using an inflation rate index, and the other party pays an amount calculated using another inflation rate index, or a fixed or floating interest rate	
Influence Based De Facto Control	fibo-be-oac-cpty:InfluenceBasedDeFactoControl	Informal control that involves influence over some party	

Name	Code	Comment	Stereotype
Influence Based De Facto Controlling Party	fibo-be-oac-cpty:InfluenceBasedDeFactoControllingParty	Party that holds influence-based control over some other party	
Informal Organization (cmns)	cmns-org:InformalOrganization	Group of individuals who come together for a common purpose without forming a legal entity	
Informal Organization (fibo)	fibo-fnd-org-fm:InformalOrganization	This entity's FIBO source ontology class or object property is deprecated (see the entity properties Annotation tab) and will be removed in a future release. Data modelers should use the equivalent entity instead.	Equivalent Entity
Information Returns Program Number	fibo-fbc-fct-cajrga:InformationReturnsProgramNumber	Concatenation of an entity's business number, the 'RZ' abbreviation and a 4-digit subaccount number used for information returns	
Input Producer Price Index	fibo-ind-ei-ei:InputProducerPriceIndex	Economic indicator representing measure of the rate of change over time in the prices of inputs of goods and services purchased by the producer	
Installment Default	fibo-fbc-dae-cre:InstallmentDefault	Default event involving non-payment of several installment payments as scheduled in the terms of the agreement, or non-payment of a call by the beneficial owner	
Institutional Investor	fibo-sec-sec-rst:InstitutionalInvestor	Investor that pools money to purchase securities, real property, and other investment assets or originates loans	
Institutional Person	fibo-ind-ei-ei:InstitutionalPerson	Person that resides in an institution for some reason, due, for example, to hospitalization, rehabilitation, or incarceration	
Institutional Unit	fibo-ind-ei-ei:InstitutionalUnit	Party that is capable, in its own right, of owning assets, incurring liabilities, and engaging in economic activities and in transactions with other parties	
Instrument Of Incorporation	fibo-be-le-cb:InstrumentOfIncorporation	Memorandum and articles of association by which some legal entity is established	
Instrument Pool	fibo-sec-sec-pls:InstrumentPool	Pool consisting of financial instruments that may be included in the same investment vehicle	
Instrument Pool As Asset	fibo-sec-sec-pls:InstrumentPoolAsAsset	Financial asset in the form of an instrument pool	
Instrumentality	fibo-be-ge-ge:Instrumentality	Organization that serves a public purpose and is closely tied to a government, but is not a government agency	
Instrumentality only plays Role	fibo-be-ge-ge:Instrumentality_only_cmns-rlcmp:playsRole	A subtype of associative entity 'plays Role' to restrict child entities for the parent, Instrumentality	Associative Entity
Insurance Backed Guaranty	fibo-fbc-dae-gty:InsuranceBackedGuaranty	Guaranty that is realized as an insurance policy	
Insurance Company	fibo-fbc-fct-fse:InsuranceCompany	Non-depository institution whose primary and predominant business activity is the writing of insurance or the reinsuring of risks underwritten by insurance companies, and that provides compensation based on the happening of at least one contingency	

Name	Code	Comment	Stereotype
Insurance Policy	fibo-fbc-dae-gty:InsurancePolicy	Contract document that (1) puts an indemnity cover into effect, (2) serves as a legal evidence of the insurance agreement, (3) sets out the exact terms on which the indemnity cover has been provided, and (4) states associated information such as the (a) specific risks and perils covered, (b) duration of coverage, (c) amount of premium, (d) mode of premium payment, and (e) deductibles, if any	
Insurance Service	fibo-fbc-fct-fse:InsuranceService	Financial service in which the insurer promises to provide compensation for specific potential future losses in exchange for a periodic payment	
Insured Federal Branch Of Foreign Banking Organization	fibo-fbc-fct-usfse:InsuredFederalBranchOfForeignBankingOrganization	Any office or any place of business of a foreign bank located in any State of the United States at which deposits are received established and operating under section 4 of the International Banking Act of 1978 that is insured and regulated by the Federal Deposit Insurance Corporation (FDIC)	
Insured State Branch Of Foreign Banking Organization	fibo-fbc-fct-usfse:InsuredStateBranchOfForeignBankingOrganization	Any office or any place of business of a foreign bank located in any State of the United States at which deposits are received, established and operating under the laws of that State that is insured and regulated by the Federal Deposit Insurance Corporation (FDIC)	
Insurer	fibo-fbc-dae-gty:Insurer	Financial service provider that issues an insurance policy	
Intangible Asset	fibo-fnd-oac-own:IntangibleAsset	Identifiable, non-monetary asset that lacks physical substance	
Interbank Bid Rate	fibo-ind-ir-ir:InterbankBidRate	Interbank rate that is the interest rate at which participating banks are willing to borrow deposits from other banks	
Interbank Mid Rate	fibo-ind-ir-ir:InterbankMidRate	Interbank rate that represents the mid-point between bid and offer rates	
Interbank Offered Rate	fibo-ind-ir-ir:InterbankOfferedRate	Interbank rate that is the interest rate at which participating banks lend money	
Interbank Rate	fibo-ind-ir-ir:InterbankRate	Reference rate that is the rate of interest charged on short-term loans between banks	
Interdealer Quotation System	fibo-fbc-fct-mkt:InterdealerQuotationSystem	Automated system for organizing and disseminating price quotes by brokers and dealer firms that facilitates electronic trading in securities	
Interest	fibo-fbc-dae-dbt:Interest	The cost of using credit, or another's money, expressed as a rate per period of time, payable by a debtor to a creditor in consideration of the credit extended to the debtor	
Interest Calculation	fibo-fbc-dae-dbt:InterestCalculation	Event reflecting the calculation of interest	
Interest Calculation Schedule	fibo-fbc-dae-dbt:InterestCalculationSchedule	Regular, contract-specific schedule including the dates on which interest is calculated	
Interest only has Date Period	fibo-fbc-dae-dbt:Interest_only_cmns-dt:hasDatePeriod	A subtype of associative entity 'has Date Period' to restrict child entities for the parent, Interest	Associative Entity
Interest Only Strip	fibo-sec-dbt-dbti:InterestOnlyStrip	A strip that represents the non-principal portion of the monthly payments on the underlying debt instrument, such as a bond	
Interest Payment	fibo-fbc-dae-dbt:InterestPayment	Event reflecting the actual payment of interest	
Interest Payment Schedule	fibo-fbc-dae-dbt:InterestPaymentSchedule	Regular, contract-specific schedule including the dates on which interest is due to be paid	

Name	Code	Comment	Stereotype
Interest Payment Terms	fibo-fbc-dae-dbt:InterestPaymentTerms	Contract terms for payment of interest on a debt	
Interest Rate	fibo-fnd-acc-cur:InterestRate	Amount charged, expressed as a percentage of principal, in exchange for the use of assets	
Interest Rate Authority	fibo-ind-ir-ir:InterestRateAuthority	Financial service provider/publisher responsible for specifying some benchmark interest rate	
Interest Rate Benchmark	fibo-ind-ir-ir:InterestRateBenchmark	Classifier for regularly updated interest rates that are publicly accessible, typically set by a central bank or group of financial institutions	
Interest Rate Benchmark Classification Scheme	fibo-ind-ir-ir:InterestRateBenchmarkClassificationScheme	Scheme for classifying interest rate benchmarks, such as the FpML classification scheme	
Interest Rate Cap Option	fibo-der-drc-exo:InterestRateCapOption	Interest rate derivative in which the buyer receives payments at the end of each period in which the interest rate exceeds the agreed strike price	
Interest Rate Derivative Instrument	fibo-der-rtd-rtd:InterestRateDerivativeInstrument	Rate-based derivative whose underlier is an interest rate	
Interest Rate Floor Option	fibo-der-drc-exo:InterestRateFloorOption	Interest rate derivative in which the buyer receives payments at the end of each period in which the interest rate is below the agreed strike price	
Interest Rate Future	fibo-der-drc-ff:InterestRateFuture	Futures contract with an interest-bearing instrument as the underlying asset	
Interest Rate Observable	fibo-der-rtd-rtd:InterestRateObservable	This entity's FIBO source ontology class or object property is deprecated (see the entity properties Annotation tab) and will be removed in a future release. Data modelers should use the equivalent entity instead.	Equivalent Entity
Interest Rate Option	fibo-der-drc-opt:InterestRateOption	Option that giving the buyer (holder) the right, but not the obligation, to receive a cash payment if market interest rate of a reference rate is higher or lower, depending on the option, than the strike rate of the option	
Interest Rate Reset	fibo-fbc-dae-dbt:InterestRateReset	Event reflecting a potential adjustment to an interest rate, typically corresponding to a change in the underlying benchmark interest rate or index specified in the contract	
Interest Rate Reset Schedule	fibo-fbc-dae-dbt:InterestRateResetSchedule	Regular, contract-specific schedule including the dates on which a rate reset, and corresponding actual rate, is recalculated	
Interest Rate Setting Event	fibo-fbc-dae-dbt:InterestRateSettingEvent	Event on which an initial rate for a given contract is set, which may be relative the the occurrence of some other contract lifecycle event, such as the execution date	
Interest Rate Swap	fibo-der-rtd-irswp:InterestRateSwap	Swap in which the reference (underlier) for at least one leg is an interest rate	Equivalent Entity
Interest Rate Swap Leg	fibo-der-rtd-irswp:InterestRateSwapLeg	Swap leg that has an interest rate payment stream, including both a parametric and cashflow representation for the stream of payments	Equivalent Entity
Intermediate Holding Company	fibo-fbc-fct-usfse:IntermediateHoldingCompany	Bank holding company established or designated by a foreign banking organization under subpart O of the Federal Reserve Board's Regulation YY (12 CFR part 252)	

Name	Code	Comment	Stereotype
Internal Rate Of Return	fibo-fbc-fi-ip:InternalRateOfReturn	Discount rate that results in a net present value (NPV) of zero for a series of future cash flows	
International Address	fibo-fnd-plc-uspsa:InternationalAddress	Physical address that explicitly includes a country	Equivalent Entity
International Bank Account Identifier	fibo-fbc-pas-caa:InternationalBankAccountIdentifier	Identifier for a bank account that is an expanded version of the basic bank account number (BBAN), intended for use internationally	
International Bank Of US Depository Edge Trust Company	fibo-fbc-fct-usfse:InternationalBankOfUSDepositoryEdgeTrustCompany	Bank that is owned or controlled by a US depository institution, Edge Act corporation or trust company	
International Electronic Funds Transfer Service	fibo-ind-fx-fx:InternationalElectronicFundsTransferService	Electronic funds transfer (EFT) service involving the transfer of funds across national borders, that may also involve currency conversion	
International Money Market Australian Dollar Trading Date Rule	fibo-sec-sec-sch:InternationalMoneyMarketAustralia nDollarTradingDateRule	Trading date rule defined as the last trading day of an Australian Stock Exchange (ASX) 90-Day Bank Accepted Futures and Options product, one Sydney business day preceding the second Friday of the relevant settlement month	
International Money Market Canadian Dollar Trading Date Rule	fibo-sec-sec-sch:InternationalMoneyMarketCanadian DollarTradingDateRule	Trading date rule defined as the last trading day / expiration day of the Canadian Derivatives Exchange (Bourse do Montreal Inc.), three month Bankers' Acceptance Futures (Ticker symbol BAX), the second London banking day prior to the third Wednesday of the contract month	
International Money Market New Zealand Dollar Trading Date Rule	fibo-sec-sec-sch:InternationalMoneyMarketNewZealandDollarTradingDateRule	Trading date rule defined as the last trading day of an Australian Stock Exchange (ASX) New Zealand (NZ) 90-Day Bank Accepted Futures and Options product, the first Wednesday after the ninth day of the relevant settlement month	
International Money Market Settlement Date Rule	fibo-sec-sec-sch:InternationalMoneyMarketSettlementDateRule	Settlement date rule as defined in the International Money Market (IMM) settlement dates calendar	
International Non Bank Subsidiary Of A Domestic Entity	fibo-fbc-fct-usfse:InternationalNonBankSubsidiaryOfADomesticEntity	Non-bank financial service provider based outside of the United States of which 25 percent or more of whose voting shares are owned or controlled by an entity that is based in the United States, or of which a majority of its directors are controlled by such domestic entity, or of which 25 percent or more of whose voting shares are held by trustees for the benefit of the shareholders or members of such domestic entity	
International Securities Identification Number	fibo-sec-sec-id:InternationalSecuritiesIdentificationNumber	Security identifier that is defined as specified in ISO 6166, Securities and related financial instruments -- International securities identification numbering system (ISIN)	

Name	Code	Comment	Stereotype
International Securities Identification Numbering Scheme	fibo-sec-sec-id:InternationalSecuritiesIdentificationNumberingScheme	Formal definition of the structure and application of a ISINs as defined in ISO 6166	
Interval Scale	cmns-qtu:IntervalScale	Measurement scale that represents quantitative values and for which mode, median and mean can be calculated	
Intra Day Price	fibo-fbc-fi-ip:IntraDayPrice	Price for a given security at some point between the opening and official closing price on an exchange	
Intrinsic Value	fibo-der-drc-opt:IntrinsicValue	Measure of what an asset is worth, i.e. with respect to its current price	
Introducing Broker	fibo-der-drc-bsc:IntroducingBroker	Broker that solicits or accepts orders for derivatives that are traded on or subject to the rules of an exchange	
Investment Account	fibo-fbc-pas-caa:InvestmentAccount	Account that provides a record of deposits of funds and/or securities held at a financial institution	
Investment Bank	fibo-fbc-fct-fse:InvestmentBank	Financial service provider that acts as an underwriter or agent that serves as intermediary between the issuer of securities and the investing public	
Investment Based De Facto Control	fibo-be-oac-cpty:InvestmentBasedDeFactoControl	Control that arises through some investment in some entity, other than via the holding of constitutional equity (shares etc.) in that entity	
Investment Based De Facto Control only has Party In Control	fibo-be-oac-cpty:InvestmentBasedDeFactoControl_only_fibo-fnd-oac-ctl:hasPartyInControl	A subtype of associative entity 'has Party In Control' to restrict child entities for the parent, Investment Based De Facto Control	Associative Entity
Investment Based De Facto Controlling Interest Party	fibo-be-oac-cpty:InvestmentBasedDeFactoControllingInterestParty	Party that holds investment-based control over some other party	
Investment Company	fibo-fbc-fct-fse:InvestmentCompany	Any issuer which: (a) is or holds itself out as being engaged primarily, or proposes to engage primarily, in the business of investing, reinvesting, or trading in securities; (b) is engaged or proposes to engage in the business of issuing face-amount certificates of the installment type, or has been engaged in such business and has any such certificate outstanding; or (c) is engaged or proposes to engage in the business of investing, reinvesting, owning, holding, or trading in securities, and owns or proposes to acquire investment securities having a value exceeding 40 per centum of the value of such issuer's total assets (exclusive of Government securities and cash items) on an unconsolidated basis	
Investment Equity	fibo-be-oac-opty:InvestmentEquity	Equity that represents an ownership interest in some entity, but may or may not take the form of shareholders's equity	
Investment Equity only confers	fibo-be-oac-opty:InvestmentEquity_only_fibo-fnd-rel-rel:confers	A subtype of associative entity 'confers' to restrict child entities for the parent, Investment Equity	Associative Entity

Name	Code	Comment	Stereotype
Investment Firm	fibo-fbc-fct-eufse:InvestmentFirm	Any legal person whose regular occupation or business is the provision of one or more investment services to third parties and/or the performance of one or more investment activities on a professional basis	
Investment Objective	fibo-fnd-gao-obj:InvestmentObjective	Financial objective used by an investor to determine whether or not a given potential investment is appropriate for themselves or on behalf of another party	
Investment Or Deposit Account	fibo-fbc-pas-caa:InvestmentOrDepositAccount	Account associated with a product or service that requires the account holder to provide funds for management by the account provider	
Investment Service	fibo-fbc-fct-fse:InvestmentService	Financial service designed to assist investors in using capital to create more money, either through income-producing vehicles or through more risk-oriented ventures to result in capital gains, including but not limited to providing investment advice, asset and portfolio management, and brokerage services	
Investor	fibo-be-oac-opty:Investor	Party that owns some stake in some organization by way of investment	
Investor Contract	fibo-be-oac-opty:InvestorContract	Contract setting out the terms under which some investor invests in the entity and setting out the rights which are conferred on that investor.	
Investor only holds	fibo-be-oac-opty:Investor_only_fibo-fnd-rel-rel:holds	A subtype of associative entity 'holds' to restrict child entities for the parent, Investor	Associative Entity
Investors Domicile Restriction	fibo-sec-sec-rst:InvestorsDomicileRestriction	Legal holding restriction that specifies where holders of a security may be domiciled	
involves	fibo-fnd-rel-rel:involves	(of a situation or event) includes (something) as a necessary part or result	Associative Entity
involves Controlled Thing	fibo-fnd-oac-ctl:involvesControlledThing	Indicates something controlled in the context of a control situation	Associative Entity
involves Merchant	fibo-fbc-pas-caa:involvesMerchant	Indicates the merchant (seller) involved in the transaction	Associative Entity
Iron Butterfly	fibo-der-drc-opt:IronButterfly	Butterfly strategy that consists of two call options and two put options, three strike prices and the same expiration date	
Iron Condor	fibo-der-drc-opt:IronCondor	Condor strategy consisting of two puts (one long and one short) and two calls (one long and one short), and four strike prices, all with the same expiration date	
Irrevocable Trust	fibo-be-tr-tr:IrrevocableTrust	Trust that cannot be modified, amended or terminated except under certain legal circumstances and typically not without the permission of the grantor's named beneficiary or beneficiaries	
is About	cmns-doc:isAbout	Indicates the subject or topic of something, such as a document	Associative Entity
is Affected By	cmns-pts:isAffectedBy	Relates an undergoer in a given situation to the actor that has an impact on them under the circumstances	Associative Entity
is Affiliate Of	fibo-be-oac-cctl:isAffiliateOf	Relates a party which directly, or indirectly through one or more intermediaries, controls, or is controlled by, or is under common control by another party to that party	Associative Entity

Name	Code	Comment	Stereotype
is Amortization Of	fibo-fbc-dae-dbt:isAmortizationOf	Links the process of reduction of debt or other costs through periodic charges to the relevant asset or liability	Associative Entity
is Applicable In Jurisdiction	cmns-rga:isApplicableInJurisdiction	Indicates the geopolitical region identifier for the jurisdiction in which something is applicable	Associative Entity
is Based On	fibo-fbc-dae-dbt:isBasedOn	Relates something to something else on which it rests, or that supports it in some way	Associative Entity
is Based On Investment Equity	fibo-be-oac-cpty:isBasedOnInvestmentEquity	Indicates investment-based de facto control, which is based on the holding of some investment equity by some party	Associative Entity
is Collateralization Of	fibo-fbc-dae-dbt:isCollateralizationOf	Relates some collateral to an agreement pledging the asset as security	Associative Entity
is Collateralized By	fibo-fbc-dae-dbt:isCollateralizedBy	Relates an agreement to an asset pledged as security	Associative Entity
is Conferred On	fibo-fnd-law-lcap:isConferredOn	Indicates a party to which some benefit or right has been granted	Associative Entity
is Consolidated By	fibo-be-le-lei:isConsolidatedBy	Indicates the entity considered the 'end node' or consolidating entity (parent) from an ISO 17442 perspective	Associative Entity
is Consolidation Of	fibo-be-le-lei:isConsolidationOf	Indicates the entity considered the 'start node' or consolidated entity from an ISO 17442 perspective	Associative Entity
is Constituted By	fibo-be-le-cb:isConstitutedBy	The instrument by which an entity is incorporated	Associative Entity
is Controlled Party Of	fibo-fnd-oac-ctl:isControlledPartyOf	Indicates a controlling party that has some amount of authority or influence over it	Associative Entity
is Controlling Party Of	fibo-fnd-oac-ctl:isControllingPartyOf	Indicates something that a controlling party has some amount of authority or influence over	Associative Entity
is Denominated In	fibo-fbc-fi-fi:isDenominatedIn	Indicates the currency in which the financial instrument was issued	Associative Entity
is Derived From	cmns-qtu:isDerivedFrom	Indicates something from which the subject is obtained or determined	Associative Entity
is Designated By (fibo)	fibo-fnd-rel-rel:isDesignatedBy	This entity's FIBO source ontology class or object property is deprecated (see the entity properties Annotation tab) and will be removed in a future release. Data modelers should use the equivalent entity instead.	Associative Entity
is Directly Consolidated By	fibo-be-le-lei:isDirectlyConsolidatedBy	Indicates that the entity considered the 'end node' or consolidating entity (parent) fully consolidates the accounting of the 'start node' (child) per the accounting rules specified, and is the closest consolidating entity to that child in any applicable ownership hierarchy	Associative Entity
is Domiciled In (cmns)	cmns-org:isDomiciledIn	Indicates the principal place where an entity conducts business within some country, such as where its headquarters is located	Associative Entity

Name	Code	Comment	Stereotype
is Domiciled In (fibo)	fibo-fnd-org-fm:isDomiciledIn	This entity's FIBO source ontology class or object property is deprecated (see the entity properties Annotation tab) and will be removed in a future release. Data modelers should use the equivalent entity instead.	Associative Entity
is Employed By	fibo-fnd-org-fm:isEmployedBy	Indicates the party (legal person or formal organization) that employs someone	Associative Entity
is Evidence For	fibo-fnd-agr-ctr:isEvidenceFor	Corroborates	Associative Entity
is Governed By (fibo)	fibo-fnd-rel-rel:isGovernedBy	This entity's FIBO source ontology class or object property is deprecated (see the entity properties Annotation tab) and will be removed in a future release. Data modelers should use the equivalent entity instead.	Associative Entity
is Guaranteed By	fibo-fbc-dae-gty:isGuaranteedBy	Relates guaranty to the contract guarantor, i.e., to the legal person providing the guaranty	Associative Entity
is Incorporated In	fibo-be-le-cb:isIncorporatedIn	The legal jurisdiction under which the legal entity is incorporated	Associative Entity
is Index To	fibo-fnd-arr-id:isIndexTo	That to which the index refers	Associative Entity
is Instrument Of	fibo-be-ge-ge:isInstrumentOf	Relates an instrumentality of some government to the government that it supports	Associative Entity
is Interest On	fibo-fbc-dae-dbt:isInterestOn	Links a monetary amount that is the cost of using credit to the debt that it applies to	Associative Entity
is International Branch Of	fibo-be-le-lei:isInternationalBranchOf	Indicates that the entity considered the 'start node' or consolidated entity (child) is an international subsidiary of the 'end node' (parent) in the jurisdiction of the child	Associative Entity
is Issued In Form	fibo-sec-sec-iss:isIssuedInForm	Indicates the form in which the security is issued, typically in registered form	Associative Entity
is Legally Recorded In	fibo-fbc-fi-fi:isLegallyRecordedIn	Jurisdiction (country, county, state, province, city) in which the financial instrument is legally recorded for regulatory and/or tax purposes	Associative Entity
is Linked To Account	fibo-fbc-pas-caa:isLinkedToAccount	Connects a given customer account to another customer account	Associative Entity
is Linked To Fallback	fibo-sec-dbt-bnd:isLinkedToFallback	Relates an index-linked instrument to a government bond that may be selected by a calculation agent	Associative Entity
is Managed By (fibo)	fibo-fnd-rel-rel:isManagedBy	This entity's FIBO source ontology class or object property is deprecated (see the entity properties Annotation tab) and will be removed in a future release. Data modelers should use the equivalent entity instead.	Associative Entity

Name	Code	Comment	Stereotype
is Membership Party In (fibo)	fibo-fnd-org-org:isMembershipPartyIn	This entity's FIBO source ontology class or object property is deprecated (see the entity properties Annotation tab) and will be removed in a future release. Data modelers should use the equivalent entity instead.	Associative Entity
is Organization Member (fibo)	fibo-fnd-org-org:isOrganizationMember	This entity's FIBO source ontology class or object property is deprecated (see the entity properties Annotation tab) and will be removed in a future release. Data modelers should use the equivalent entity instead.	Associative Entity
is Organized In (cmns)	cmns-rga:isOrganizedIn	Indicates the jurisdiction whose laws a legal entity is organized under	Associative Entity
is Organized In (fibo)	fibo-be-le-lp:isOrganizedIn	This entity's FIBO source ontology class or object property is deprecated (see the entity properties Annotation tab) and will be removed in a future release. Data modelers should use the equivalent entity instead.	Associative Entity
is Owed	fibo-fbc-dae-dbt:isOwed	Links a creditor to a debt that is outstanding and payable to them	Associative Entity
is Owed To	fibo-fbc-dae-dbt:isOwedTo	Links a debt to the party to which it is payable	Associative Entity
is Owned By	fibo-fnd-oac-own:isOwnedBy	Indicates something that someone owns	Associative Entity
is Parent Company Of	fibo-be-oac-cctl:isParentCompanyOf	Indicates a controlled affiliate that it owns at least 50 percent of	Associative Entity
is Premium On	fibo-ind-fx-fx:isPremiumOn	An exchange rate expressed as a premium on the spot rate for the currency pair	Associative Entity
is Primary Contract For	fibo-fnd-agr-ctr:isPrimaryContractFor	Indicates any subordinate agreement, such as a collateral agreement	Associative Entity
is Principal Of	fibo-fbc-dae-dbt:isPrincipalOf	Links the value of a debt, excluding any interest or other costs of using credit, to the debt that it applies to	Associative Entity
is Provided By (fibo)	fibo-fnd-rel-rel:isProvidedBy	This entity's FIBO source ontology class or object property is deprecated (see the entity properties Annotation tab) and will be removed in a future release. Data modelers should use the equivalent entity instead.	Associative Entity
is Provided To	cmns-org:isProvidedTo	Is made available to	Associative Entity
is Published By	fibo-be-fct-pub:isPublishedBy	Identifies the independent party (i.e., the individual or organization) that disseminates the material	Associative Entity

Name	Code	Comment	Stereotype
is Recognized In (cmns)	cmns-rga:isRecognizedIn	Indicates the jurisdiction in which a legal person is considered competent to enter into a contract, conduct business, or participate in other activities, or in which an agreement may be acknowledged and possibly enforceable	Associative Entity
is Recognized In (fibo)	fibo-be-le-lp:isRecognizedIn	This entity's FIBO source ontology class or object property is deprecated (see the entity properties Annotation tab) and will be removed in a future release. Data modelers should use the equivalent entity instead.	Associative Entity
is Registered By (fibo)	fibo-fbc-fct-ra:isRegisteredBy	This entity's FIBO source ontology class or object property is deprecated (see the entity properties Annotation tab) and will be removed in a future release. Data modelers should use the equivalent entity instead.	Associative Entity
is Registered In (cmns)	cmns-ra:isRegisteredIn	Indicates the registry that something is registered in	Associative Entity
is Registered In (fibo)	fibo-fbc-fct-ra:isRegisteredIn	This entity's FIBO source ontology class or object property is deprecated (see the entity properties Annotation tab) and will be removed in a future release. Data modelers should use the equivalent entity instead.	Associative Entity
is Registered With	fibo-sec-sec-iss:isRegisteredWith	Indicates the registration authority for a given security, i.e., in the name of the owner on the books of the issuer, with the issuer's registrar, with a third-party transfer agent, with a broker-dealer, or other competent party	Associative Entity
is Registration Authority For (fibo)	fibo-fbc-fct-ra:isRegistrationAuthorityFor	This entity's FIBO source ontology class or object property is deprecated (see the entity properties Annotation tab) and will be removed in a future release. Data modelers should use the equivalent entity instead.	Associative Entity
is Regulated By (cmns)	cmns-rga:isRegulatedBy	Specifies a regulatory agency that has regulatory authority for something	Associative Entity
is Regulated By (fibo)	fibo-fbc-fct-rga:isRegulatedBy	This entity's FIBO source ontology class or object property is deprecated (see the entity properties Annotation tab) and will be removed in a future release. Data modelers should use the equivalent entity instead.	Associative Entity
is Relative To	fibo-fnd-dt-fd:isRelativeTo	Identifies a specific date that a relative date or relative date period references	Associative Entity
is Reported To	fibo-fnd-arr-rep:isReportedTo	Indicates the party to which something is reported	Associative Entity
is Represented By	fibo-be-ge-ge:isRepresentedBy	Relates a system of governance to its chosen representatives	Associative Entity
is Requested By	fibo-fnd-arr-rep:isRequestedBy	Indicates the party that asks for something	Associative Entity

Name	Code	Comment	Stereotype
is Requested Of	fibo-fnd-arr-rep:isRequestedOf	Indicates the party that is asked for something	Associative Entity
is Senior To	fibo-sec-eq-eq:isSeniorTo	Indicates that a given share (share class) has higher seniority than the related share, meaning that it gives the holder a higher claim on the assets of the issuer	Associative Entity
is Serviced By	fibo-loan-ln-ln:isServicedBy	Relates a loan to the financial service provider that services it	Associative Entity
is Sub Unit Of (fibo)	fibo-fnd-org-org:isSubUnitOf	This entity's FIBO source ontology class or object property is deprecated (see the entity properties Annotation tab) and will be removed in a future release. Data modelers should use the equivalent entity instead.	Associative Entity
is Submitted To	fibo-fnd-arr-rep:isSubmittedTo	Indicates the party to which something is submitted	Associative Entity
is Subordinated To	fibo-sec-dbt-dbti:isSubordinatedTo	Indicates the target security (i.e., the one in the range) has a higher priority than the security in question	Associative Entity
is Traded On	fibo-sec-sec-lst:isTradedOn	Identifies the trading facility on which the security is traded	Associative Entity
is Triggered By	fibo-fnd-dt-oc:isTriggeredBy	Is activated or initiated by	Associative Entity
is Ultimately Consolidated By	fibo-be-le-lei:isUltimatelyConsolidatedBy	Indicates that the entity considered the 'end node' or consolidating entity (parent) fully consolidates the accounting of the 'start node' (child) per the accounting rules specified, and is the most distant consolidating entity to that child in any applicable ownership hierarchy	Associative Entity
is Volatility Of	fibo-ind-ind-ind:isVolatilityOf	Indicates something to which the volatility measure applies and of which it is a measure	Associative Entity
is Wholly Owned By	fibo-be-oac-cctl:isWhollyOwnedBy	Relates a legal entity to a party that has 100 percent ownership and control over it	Associative Entity
Issue Resolution	sm:IssueResolution	An Issue is a report made to OMG of an error in an OMG Specification. An F/RTF Report lists the issues and comments received by the F/RTF against a specification, and the resolution, if any, for each comment (referred to by its Issue Number). For resolutions that involve changes to the models (machine readable artifacts) corresponding to the specification, an individual of type IssueResolution should be included in the administrative metadata for the version of the specification to which it applies, for each issue resolved, linking to the appropriate issue page in the OMG JIRA system where further information about the issue and how it was dealt with can be found.	
Issued Debt	fibo-sec-dbt-dbti:IssuedDebt	Debt that is set out by the borrower in some form of financial security in which the lender is the holder or counterparty of that security	

Name	Code	Comment	Stereotype
Issued Debt only has Debt Amount	fibo-sec-dbt-dbti:IssuedDebt_only_fibo-fbc-dae-dbt:hasDebtAmount	A subtype of associative entity 'has Debt Amount' to restrict child entities for the parent, Issued Debt	Associative Entity
Issuer	fibo-fbc-fi-fi:Issuer	Role of a party that issues (or proposes to issue in a formal filing) one or more financial instruments	
Issuer Identification Number	fibo-fbc-fct-usjrga:IssuerIdentificationNumber	A numbering system that allows a credit, debit, or other card to be identified as having been issued by a particular financial institution	
issues	fibo-fnd-rel-rel:issues	Officially makes something available	Associative Entity
Issuing Financial Institution	fibo-loan-spc-crd:IssuingFinancialInstitution	Issuer and financial services provider that issues payment cards or performs, facilitates, or supports issuing services including but not limited to issuing banks and issuing processors	
Japanese Depositary Receipt	fibo-sec-eq-dr:JapaneseDepositaryReceipt	Global depositary receipt that represents the purchase, or ownership, of foreign assets which are deposited in a trust bank in Japan	
Joint Controlling Party	fibo-be-oac-cpty:JointControllingParty	Party that collectively has the authority to control the affairs of some business organization	
Joint Guaranty	fibo-fbc-dae-gty:JointGuaranty	Guaranty provided by at least two parties, jointly and severally	
Joint Stock Company	fibo-be-corp-corp:JointStockCompany	For-profit, unincorporated business that has some characteristics of a corporation and some features of a partnership, with ownership interests represented by shares of stock	
Joint Venture	fibo-be-le-fbo:JointVenture	Legal entity that is formed between parties that pool their resources for the purpose of accomplishing a specific task but otherwise retain their distinct identities	
Joint Venture Partner	fibo-be-oac-cctl:JointVenturePartner	Party that shares capital, technology, human resources, risks, and benefits of an entity under shared control	
Judiciary	fibo-be-ge-ge:Judiciary	Branch of government that comprises the system of courts that interprets and applies the law in the name of the supranational, national, federal, or regional government, depending on its jurisdiction	
Jurisdiction (cmns)	cmns-rga:Jurisdiction	Power of a court or regulatory agency to adjudicate cases, issue orders, and interpret and apply the law with respect to some specific geographic area	
Jurisdiction (fibo)	fibo-fnd-law-jur:Jurisdiction	This entity's FIBO source ontology class or object property is deprecated (see the entity properties Annotation tab) and will be removed in a future release. Data modelers should use the equivalent entity instead.	Equivalent Entity
Key Performance Indicator	fibo-fnd-utl-alx:KeyPerformanceIndicator	Measurable target that indicates how an individual or business is performing in terms of meeting its goals	
Knock In Option	fibo-der-drc-exo:KnockInOption	Barrier option that is not triggered until a certain price threshold is met	
Knock Out Option	fibo-der-drc-exo:KnockOutOption	Barrier option with a built-in mechanism to expire as worthless if a specified price level in the underlying asset is reached	

Name	Code	Comment	Stereotype
Labor Productivity Gross Output	fib-ind-ei-ei:LaborProductivityGrossOutput	Ratio of a quantity index of gross output to a quantity index of labor input	
Labor Productivity Value Added	fib-ind-ei-ei:LaborProductivityValueAdded	Ratio of a quantity index of value added to a quantity index of labor input	
Language	lcc-lr:Language	A systematic use of sounds, characters, symbols or signs to communicate meaning	
Language Family	lcc-lr:LanguageFamily	A group of individual languages related to each other through common ancestry	
Language Group	lcc-lr:LanguageGroup	A collection of two or more individual languages, treated as a group for some purpose	
Language Identifier	lcc-lr:LanguageIdentifier	A string of characters that uniquely identifies a linguistic entity	
Language Identifier only denotes (lcc)	lcc-lr:LanguageIdentifier_only_lcc-lr:denotes	A subtype of associative entity 'denotes (lcc)' to restrict child entities for the parent, Language Identifier	Associative Entity
Language Variant	lcc-lr:LanguageVariant	A variation of an individual language that is sufficiently unique that it can be identified and named	
Language Variation	lcc-lr:LanguageVariation	Continuous change within and between individual languages	
Last Regular Coupon Date	fib-sec-dbt-bnd>LastRegularCouponDate	Scheduled date of the last regular coupon payment, that is the last of the payments that are made according to a regular repeating series of coupon periods, before any non-standard (long or short) final coupon period in the schedule	
Law	fib-fnd-law-cor:Law	Rule recognized by some community as regulating the behavior of its members and that it may enforce through the imposition of penalties	
Lead Arranger	fib-sec-dbt-dln:LeadArranger	Financial institution that spearheads the loan structuring and syndication process on behalf of the borrower	
Lease	fib-fbc-dae-dbt:Lease	Credit agreement permitting the use of real estate, equipment or another asset, such as a vehicle, by the owner of that asset (the lessor) to a user (the lessee) for a specific period of time in return for payment as specified in the agreement	
Ledger Account	fib-fbc-pas-caa:LedgerAccount	Account recorded in a general ledger	
Legal Age	fib-fnd-aap-ppl:LegalAge	Age at which someone acquires the capacity to do something that they were prohibited from doing before under the law in some jurisdiction	
Legal Agent	fib-fbc-pas-fpas:LegalAgent	Any party that has been legally empowered to act on behalf of another party	
Legal Capacity	fib-fnd-law-lcap:LegalCapacity	The capability to carry out certain actions or to have certain rights together with the resources to do so	
Legal Construct	fib-fnd-law-lcap:LegalConstruct	Something which is conferred by way of law or contract, such as a right	
Legal Document	cmns-doc:LegalDocument	Document specifying the terms of, or provides evidence for, an agreement, attestation, certification, conditions, permissions, and/or decisions of legal persons, government entities, or courts of law, drawn up in accordance with certain rules that apply in the relevant jurisdiction(s)	
Legal Entity (cmns)	cmns-org:LegalEntity	Legal person that is a partnership, corporation, or other organization having the capacity to negotiate contracts, assume financial obligations, and pay off debts, organized under the laws of some jurisdiction	

Name	Code	Comment	Stereotype
Legal Entity (cmns) only plays Role	cmns-org:LegalEntity_only_cmns-rlcmp:playsRole	A subtype of associative entity 'plays Role' to restrict child entities for the parent, Legal Entity (cmns)	Associative Entity
Legal Entity (fibo)	fibo-be-le-lp:LegalEntity	This entity's FIBO source ontology class or object property is deprecated (see the entity properties Annotation tab) and will be removed in a future release. Data modelers should use the equivalent entity instead.	Equivalent Entity
Legal Entity Identifier	fibo-be-le-lei:LegalEntityIdentifier	An organization identifier that uniquely identifies a legal person as defined in ISO 17442	
Legal Entity Identifier Registry	fibo-fbc-fct-breg:LegalEntityIdentifierRegistry	Registry for registering and maintaining information about business entities for a particular jurisdiction	
Legal Entity Identifier Registry Entry	fibo-fbc-fct-breg:LegalEntityIdentifierRegistryEntry	Entry in a legal entity identifier registry that conforms to ISO 17442 and the Global Legal Entity Identifier Foundation (GLEIF) Common Data Format (CDF)	
Legal Entity Identifier Scheme	fibo-be-le-lei:LegalEntityIdentifierScheme	A scheme that specifies the elements of an unambiguous legal entity identifier (LEI) scheme to identify the legal entities relevant to any financial transaction	
Legal Form Change	fibo-cae-ce-act:LegalFormChange	Corporate action indicating a modification of the legal form of the organization	
Legal Fund Structure	fibo-sec-fund-fund:LegalFundStructure	Structure of a fund with respect to its legal formation in some jurisdiction	
Legal Holding Restriction	fibo-sec-sec-rst:LegalHoldingRestriction	Security restriction applicable to holding the security	
Legal Obligation	fibo-fnd-law-lcap:LegalObligation	An obligation or duty that is enforceable by a court	
Legal Person (cmns)	cmns-org:LegalPerson	Party that is recognized as having rights and obligations under the law, including but not limited to the right to sue and be sued, enter into contracts, own property, and incur financial and other obligations	
Legal Person (cmns) only plays Role	cmns-org:LegalPerson_only_cmns-rlcmp:playsRole	A subtype of associative entity 'plays Role' to restrict child entities for the parent, Legal Person (cmns)	Associative Entity
Legal Person (fibo)	fibo-be-le-lp:LegalPerson	This entity's FIBO source ontology class or object property is deprecated (see the entity properties Annotation tab) and will be removed in a future release. Data modelers should use the equivalent entity instead.	Equivalent Entity
Legal Right	fibo-fnd-law-lcap:LegalRight	Power, privilege, demand, or claim possessed by some party by virtue of law	
Legal Working Age	fibo-fnd-aap-ppl:LegalWorkingAge	Age at which someone acquires the capacity to work legally in some jurisdiction	
Legal Working Age Person	fibo-fnd-aap-ppl:LegalWorkingAgePerson	Person whose age is greater than the minimum legal working age specified in a jurisdiction in which they work	
Legally Capable Adult	fibo-fnd-aap-ppl:LegallyCapableAdult	Person who has attained the age of majority as defined in some jurisdiction and who is allowed to conduct a business or any other occupation on his or her own behalf or for their own account	

Name	Code	Comment	Stereotype
Legally Competent Natural Person	fibo-be-le-lp:LegallyCompetentNaturalPerson	Person who is considered competent, under the circumstances, to enter into a contract, conduct business, or participate in other activities that generally require the mental ability to understand problems and make decisions on his or her own behalf	
Legally Competent Natural Person only plays Role	fibo-be-le-lp:LegallyCompetentNaturalPerson_only_cmns-rlcmp:playsRole	A subtype of associative entity 'plays Role' to restrict child entities for the parent, Legally Competent Natural Person	Associative Entity
Legally Delegated Authority	fibo-be-oac-exec:LegallyDelegatedAuthority	Party empowered with some level of legal control and corresponding responsibility	
Legislature	fibo-be-ge-ge:Legislature	The law-making body of a political unit, usually a national government, that has power to enact, amend, and repeal public policy	
LEI Registered Entity	fibo-be-le-lei:LEIRegisteredEntity	A legal person that has registered for and is identified by a legal entity identifier	Equivalent Entity
Lender	fibo-fbc-dae-dbt:Lender	A party that extends credit or money to a borrower with the expectation of being repaid, usually with interest	
Lender Lien Position	fibo-loan-ln-ln:LenderLienPosition	Classifier indicating whether the lender has the primary lien position with respect to an asset used as collateral for the loan	
Lending Officer	fibo-fbc-pas-caa:LendingOfficer	Corporate officer that has overarching responsibility for the relationship with a specific borrower or account	
Letter Of Credit	fibo-fbc-dae-gty:LetterOfCredit	Letter from a bank or other creditworthy institution guaranteeing that a buyer's payment to a seller will be received on time and for the correct amount	
Letter Of Credit Guaranty	fibo-fbc-dae-gty:LetterOfCreditGuaranty	Guaranty that takes the form of a letter of credit, i.e., a document issued by a bank guaranteeing the payment up to a stated amount for a specified period	
Leveraged Product	fibo-der-drc-str:LeveragedProduct	Structured product that provides a further enhanced yield (over and above that of a yield-enhancement product), often without any limit to the upside participation, and frequently with a stop-loss in order to limit potential capital losses	
Liability Capacity	fibo-fnd-law-lcap:LiabilityCapacity	The ability to be sued at law	
License	fibo-fnd-law-lcap:License	Grant of permission needed to do something	
License Identifier	fibo-fnd-law-lcap:LicenseIdentifier	An identifier associated with a license	
Licensed Agent	fibo-fbc-pas-fpas:LicensedAgent	Any individual who is licensed to perform a legally binding function, and who has been legally empowered to act on behalf of another party	
Licensee	fibo-fnd-law-lcap:Licensee	A party to whom a license has been granted	
licenses	fibo-fnd-law-lcap:licenses	Issues a license required in order to perform some task, provide some service, exercise some privilege, or pursue some line of business or occupation to some party	Associative Entity
Licensor	fibo-fnd-law-lcap:Licensor	A party who grants a license	
Lifecycle	fibo-fnd-arr-lif:Lifecycle	Arrangement that compares the cyclical nature of families, organizations, processes, products, marketing, and order management, portfolio management or other systems with the cradle to grave life stages (birth, growth, maturity, decay, and death) of living organisms	

Name	Code	Comment	Stereotype
Lifecycle Event	fibo-fnd-arr-lif:LifecycleEvent	Kind of event that occurs during one or more stages of a lifecycle	
Lifecycle Event Occurrence	fibo-fnd-arr-lif:LifecycleEventOccurrence	Realization of an event in a stage of a lifecycle	
Lifecycle Occurrence	fibo-fnd-arr-lif:LifecycleOccurrence	Realization of a lifecycle	
Lifecycle Stage	fibo-fnd-arr-lif:LifecycleStage	Phase in a lifecycle	
Lifecycle Stage Occurrence	fibo-fnd-arr-lif:LifecycleStageOccurrence	Realization of a phase in a given lifecycle	
Lifecycle Status	fibo-fnd-arr-lif:LifecycleStatus	Classifier indicating the position or state of something at a particular point in its life-cycle	
Limited Branch Of A Foreign Bank	fibo-fbc-fct-usfse:LimitedBranchOfAForeignBank	Branch of a foreign bank that receives only such deposits as would be permitted for a corporation organized under section 25A of the Federal Reserve Act (12 U.S.C. 611-631)	
Limited Liability Company	fibo-be-plc-plc:LimitedLiabilityCompany	Private limited company that combines the pass through taxation of a sole proprietorship or partnership with the limited liability of a corporation	
Limited Liability Company Member	fibo-be-plc-plc:LimitedLiabilityCompanyMember	Owner of an interest in a limited liability company	
Limited Liability Company Taxed As A Corporation	fibo-be-plc-plc:LimitedLiabilityCompanyTaxedAsACorporation	Limited liability company that has elected to have corporate tax status	
Limited Liability Limited Partnership	fibo-be-ptr-ptr:LimitedLiabilityLimitedPartnership	Limited partnership that consists of one or more general partners who are liable for the obligations of the entity as well as one or more protected limited liability partners	
Limited Liability Partnership	fibo-be-ptr-ptr:LimitedLiabilityPartnership	Partnership that has general partners but provides its individual partners some level of protection against personal liability for certain partnership liabilities	
Limited Partner	fibo-be-ptr-ptr:LimitedPartner	Partner whose liabilities are limited to the extent of their investment or guarantees and that has no involvement in the day to day operations of the partnership	
Limited Partnership	fibo-be-ptr-ptr:LimitedPartnership	Partnership that has at least one general partner and at least one limited partner	
Limited Partnership Unit	fibo-sec-eq-eq:LimitedPartnershipUnit	Share in a form of partnership similar to a general partnership, except that in addition to one or more general partners (GPs), there are one or more limited partners (LPs)	
Liquidation	fibo-cae-ce-act:Liquidation	Corporate action related to winding up a business, including but not limited to distribution of cash, assets, or both	
List	cmns-strcol:List	Structured collection containing a finite, ordered set of related items, where the same value may occur more than once	
Listed Bond	fibo-sec-dbt-bnd>ListedBond	Bond that may be traded on an exchange	
Listed Security	fibo-sec-sec-lst>ListedSecurity	Registered security listed on at least one exchange	
Listed Security Identifier	fibo-sec-sec-id>ListedSecurityIdentifier	Security identifier issued in the public domain and referred to in listings and other relevant publications	
Listed Share	fibo-sec-eq-eq>ListedShare	Share that is listed on at least one platform	

Name	Code	Comment	Stereotype
Listing	fibo-sec-sec-lst:Listing	Catalog entry for a securities offering managed by an exchange that provides the terms under which that security is made available on that exchange	
Listing Service	fibo-sec-sec-lst:ListingService	Service provided by an exchange to facilitate securities trading	
lists	fibo-sec-sec-lst:lists	Relates a given exchange-specific security listing to its issue	Associative Entity
Litigation Capacity	fibo-fnd-law-lcap:LitigationCapacity	The legal capacity to pursue a litigation action in law	
Living Language	lcc-lr:LivingLanguage	An individual language or variant in use today by some speech community	
Living Trust	fibo-be-tr-tr:LivingTrust	Trust created during an individual's lifetime where a designated person, the trustee, is given responsibility for managing that individual's assets for the benefit of the eventual beneficiary	
Loan	fibo-loan-ln-ln:Loan	Debt instrument whereby one party extends money or credit to another party (or parties) with the understanding that the borrowed money will be repaid according to the terms of the contract	
Loan Credit Default Swap	fibo-der-cr-cds:LoanCreditDefaultSwap	Credit default swap whose underlying reference obligation is limited strictly to syndicated secured loans, rather than any type of corporate debt	
Loan Or Credit Account	fibo-fbc-pas-caa:LoanOrCreditAccount	Account associated with a service in which the account holder receives funds from the account provider under certain terms and conditions for repayment	
Loan Participation Note	fibo-sec-dbt-dln:LoanParticipationNote	Credit facility and fixed-income security that may be distributed across a group of lenders	
Loan Payment Schedule	fibo-loan-ln-ln:LoanPaymentSchedule	Regular or explicit (ad hoc) payment schedule associated with a given loan-specific account	
Loan Secured By Real Estate	fibo-loan-reln-mtg:LoanSecuredByRealEstate	Loan that, at origination, is secured wholly or substantially by a lien or liens on real property for which the lien or liens are central to the extension of the credit - that is, the borrower would not have been extended credit in the same amount or on terms as favorable without the lien or liens on real property	
Loan Specific Customer Account	fibo-loan-ln-ln:LoanSpecificCustomerAccount	Account held by the borrower associated with a specific loan	
Loan To Value Ratio	fibo-loan-ln-ln:LoanToValueRatio	Ratio, expressed as a percentage, between the principal amount of the loan and the appraised value of the asset securing the financing	
Local Firm	fibo-fbc-fct-eufse:LocalFirm	A firm dealing for its own account on markets in financial futures or options or other derivatives and on cash markets for the sole purpose of hedging positions on derivatives markets, or dealing for the accounts of other members of those markets and being guaranteed by clearing members of the same markets, where responsibility for ensuring the performance of contracts entered into by such a firm is assumed by clearing members of the same markets	
Local Lines Of Credit Debt Basket	fibo-der-sbd-sbd:LocalLinesOfCreditDebtBasket	Basket of debt instruments that may be relevant for companies with international operations, often permitting debt to be incurred by a non-guarantor restricted subsidiary	

Name	Code	Comment	Stereotype
Local Operating Unit	fibo-fbc-fct-breg:LocalOperatingUnit	Registrar that is authorized by the Global LEI Foundation to issue legal entity identifiers	
Location (cmns)	cmns-loc:Location	Place or position in time and/or space, including a virtual place	
Location (lcc)	lcc-cr:Location	A place or position in time and/or space, including virtual place	
Logarithmic Scale	cmns-qtu:LogarithmicScale	Measurement scale on which the actual distance of a point from the scale's zero is proportional to the logarithm of the corresponding scale number rather than to the number itself	
Long Mini Future Certificate	fibo-der-drc-raw:LongMiniFutureCertificate	Mini-future certificate that typically entitles the holder to acquire specific underlying assets during a specified period at a specified price	
Long Term Equity Anticipation Security	fibo-der-drc-opt:LongTermEquityAnticipationSecurity	Equity option that allows the holder to buy or sell shares of stock with expiration dates that are longer than one year, and typically up to three years from issue	
Lookback Option	fibo-der-drc-exo:LookbackOption	Exotic option that minimizes the uncertainties related to the timing of market entry, providing the holder the advantage of knowing history when determining when to exercise their option	
Lookback Strike Terms	fibo-der-drc-exo:LookbackStrikeTerms	Terms specifying the value of the underlying asset based on analysis during a specific period, typically ending in the maturity of the option, whereby the payoff is determined by comparing the strike price with the value of the selected price	
Low Exercise Price Option	fibo-der-drc-exo:LowExercisePriceOption	Exotic option that is a European-style call option with an exercise price of one cent that mimics a futures contract	
Low Price	fibo-fbc-fi-ip:LowPrice	Lowest value for a given security over the period specified	
Luxembourg Depositary Receipt	fibo-sec-eq-dr:LuxembourgDepositaryReceipt	Global depositary receipt that represents the purchase, or ownership, of foreign assets which are deposited in a Luxembourg-based account	
Macrolanguage	lcc-lr:Macrolanguage	A language that may be viewed in some circumstances as an individual language, but actually represents two or more individual languages	
Macrolanguage Identifier	lcc-lr:MacrolanguageIdentifier	A language identifier whose scope is that of a macrolanguage	
Macrolanguage Identifier only denotes (lcc)	lcc-lr:MacrolanguageIdentifier_only_lcc-lr:denotes	A subtype of associative entity 'denotes (lcc)' to restrict child entities for the parent, Macrolanguage Identifier	Associative Entity
Magnetic Stripe Verification Code Value	fibo-loan-spc-crd:MagneticStripeVerificationCodeValue	Card verification code on a card's magnetic stripe that uses secure cryptographic processes to protect data integrity on the stripe, and reveals any alteration or counterfeiting	
Mailbox	fibo-fnd-plc-uspsa:Mailbox	Mailbox, other than a U.S. Post Office box, associated with an address	
Major Swap Participant	fibo-der-drc-swp:MajorSwapParticipant	Financial service provider that maintains a substantial position in swaps for any of the major swap categories	

Name	Code	Comment	Stereotype
Majority Controlling Party	fibo-be-oac-cpty:MajorityControllingParty	Controlling party that possesses, either directly or indirectly, the power to direct or cause the direction of the management and policies of a legal person, whether through the ownership of a majority of voting securities, by contract, or otherwise	
Make Whole Call	fibo-sec-dbt-bnd:MakeWholeCall	Call allowing the issuer to pay off remaining debt early	
Make Whole Feature	fibo-sec-dbt-dbti:MakeWholeFeature	A call provision allowing the issuer to pay off remaining debt early	
Managed Interest Rate	fibo-fbc-dae-dbt:ManagedInterestRate	Variable interest rate charged by a financial institution for borrowing that is not prescribed as a margin over base rate but is set from time to time by the institution	
Managed Investment	fibo-sec-sec-pls:ManagedInvestment	Investment pool that is controlled by a professional investment manager who invests the pool in various financial instruments and assets that align with their investment objectives and is overseen by a board of directors	
Management Company	fibo-fbc-fct-fse:ManagementCompany	Investment company that sells and manages a portfolio of securities other than a face-amount certificate company or unit investment fund	
Manager Managed Limited Liability Company	fibo-be-plc-plc:ManagerManagedLimitedLiabilityCompany	Limited liability company in which the members appoint one or more managers to handle the daily operations and administrative responsibilities of the organization	
manages (cmns)	cmns-org:manages	Relates a party role to something or someone that it directs or administers in some way	Associative Entity
manages (fibo)	fibo-fnd-rel-rel:manages	This entity's FIBO source ontology class or object property is deprecated (see the entity properties Annotation tab) and will be removed in a future release. Data modelers should use the equivalent entity instead.	Associative Entity
Managing Member	fibo-be-plc-plc:ManagingMember	Owner of an interest in a limited liability company who also runs the day-to-day business operations	
mandates	fibo-fnd-rel-rel:mandates	Relates something to a commitment, contract, law, obligation, requirement, regulation, or similar concept that requires it	Associative Entity
Mandatory Convertible Bond	fibo-sec-dbt-bnd:MandatoryConvertibleBond	Convertible bond that converts into shares at maturity regardless of the equity price	
Mandatory Corporate Action	fibo-cae-ce-act:MandatoryCorporateAction	Action initiated by the board of directors of a corporation that affects all shareholders	
Mandatory With Choice Corporate Action	fibo-cae-ce-act:MandatoryWithChoiceCorporateAction	Mandatory corporate action where shareholders are given an opportunity to choose among several options	
manifests	cmns-rlcmp:manifests	Indicates a role that realizes, displays, or shows something, typically in some context	Associative Entity
mapping Relation	skos:mappingRelation	Relates two concepts coming, by convention, from different schemes, and that have comparable meanings	Associative Entity
Margin	fibo-sec-dbt-dbti:Margin	A variable that is added to a specified index rate to determine the fully indexed interest rate charged to a borrower on a credit balance	

Name	Code	Comment	Stereotype
Marginally Attached Population	fibo-ind-ei-ei:MarginallyAttachedPopulation	Subset of the population that includes people who currently are neither working nor looking for work but indicate that they want and are available for a job and have looked for work sometime in the past 12 months	
Market Action	fibo-cae-ce-act:MarketAction	Action that is initiated by a market, such as a securities exchange, that affects a legal entity or the securities it issues and may have a material impact on that entity's stakeholders, such as shareholders and creditors	
Market Capitalization	fibo-ind-mkt-bas:MarketCapitalization	Expression representing the perceived value of a company as determined by the stock market at a specific point in time	
Market Category Classifier	fibo-fbc-fct-mkt:MarketCategoryClassifier	Classifier representing the controlled vocabulary that delineates the nature of the exchange or data reporting services provider where possible	
Market Data Provider	fibo-be-fct-pub:MarketDataProvider	Publisher of data relevant to financial markets	
Market Identifier	fibo-fbc-fct-mkt:MarketIdentifier	Identifier that specifies a universal method of identifying exchanges, trading platforms, regulated or non-regulated markets, and data reporting services providers as sources of prices and related information in order to facilitate automated processing	
Market Identifier Code Registry Entry	fibo-fbc-fct-ireg:MarketIdentifierCodeRegistryEntry	Entry in a market identifier code registry that conforms to ISO 10383	
Market Identifier Code Status	fibo-fbc-fct-mkt:MarketIdentifierCodeStatus	Lifecycle stage indicating the status of the MIC code, as specified by the registration authority	
Market Level Classifier	fibo-fbc-fct-mkt:MarketLevelClassifier	Classifier that indicates whether the exchange or data reporting services provider is an operating level or market segment level facility	
Market Price	fibo-fbc-fi-ip:MarketPrice	Last reported price at which a security was sold	
Market Rate	fibo-ind-ind-ind:MarketRate	Value of a rate established in the marketplace for a set of instruments or that describes the economic climate for an industry and/or political region (e.g., SOFR, Prime)	
Market Segment Level Market	fibo-fbc-fct-mkt:MarketSegmentLevelMarket	Section of an exchange/market/trade reporting facility that specialises in one or more specific instruments or that is regulated differently	
Market Segment Level Market Identifier	fibo-fbc-fct-mkt:MarketSegmentLevelMarketIdentifier	Market identifier that identifies a section of an exchange/market/trade reporting facility that specialises in one or more specific instruments or that is regulated differently	
Market Spread	fibo-ind-ind-ind:MarketSpread	Statistical measure providing the difference (or spread) between two market rates	
Market Value	fibo-fnd-arr-asmt:MarketValue	Price an asset would sell for in the market	
Master Agreement	fibo-fnd-agr-ctr:MasterAgreement	Contract between named parties that outlines the terms and conditions designed to apply to a number of accounts, transactions, or other activities between the parties, and that consolidates and provides overarching terms for separate but related agreements	

Name	Code	Comment	Stereotype
Material Measure	cmns-qtu:MaterialMeasure	Something that reproduces or supplies one or more quantities, each with an assigned quantity value	
Maturity Extension	fibo-fbc-dae-cre:MaturityExtension	Credit event involving extension of payments beyond the original maturity date of the obligation	
Maturity Level	fibo-fnd-utl-av:MaturityLevel	Classifier used to indicate the state of an artifact with respect to its development lifecycle	
Mean	fibo-fnd-utl-alx:Mean	Most common measure of central tendency; the average of a set of numbers	
Measure	cmns-qtu:Measure	Amount or degree of something; the dimensions, capacity, or amount of something ascertained by measuring	
Measurement Procedure	cmns-qtu:MeasurementProcedure	Procedure of a measurement according to one or more measurement principles (i.e. phenomena, observables) and a given measurement method, based on a measurement model and including any calculation to obtain a measurement result	
Measurement Reference	cmns-qtu:MeasurementReference	Measurement unit, measurement procedure, reference material, or a combination of such	
Measurement Scale	cmns-qtu:MeasurementScale	Ordered set of quantity values of quantities of a given kind of quantity used in ranking, according to magnitude, quantities of that kind	
Measurement Unit	cmns-qtu:MeasurementUnit	Real scalar quantity, defined and adopted by convention, with which any other quantity of the same kind can be compared to express the ratio of the second quantity to the first one as a number	
Meat Commodity	fibo-der-drc-comm:MeatCommodity	Agricultural resource derived from the flesh of an animal (especially a mammal), such as pork bellies	
Media Type	sm:MediaType	MIME media type as defined by the IANA standard	
Median	fibo-fnd-utl-alx:Median	Value of the variate dividing the total frequency of a data sample, population, or probability distribution, into two halves	
Median Absolute Deviation	fibo-fnd-utl-alx:MedianAbsoluteDeviation	Median of the absolute deviations of observations from the average which may be the arithmetic mean, the median or the mode	
Medium Term Note	fibo-sec-dbt-bnd:MediumTermNote	Bond issued over time under a shelf registration program, where each issue may have a different coupon and maturity typically ranging from one to ten years	
member	skos:member	Relates a collection to one of its members.	Associative Entity
Member Bearing Organization (cmns)	cmns-org:MemberBearingOrganization	Role of a group or organization that has members that are people or other organizations	
Member Bearing Organization (fibo)	fibo-fnd-org-org:MemberBearingOrganization	This entity's FIBO source ontology class or object property is deprecated (see the entity properties Annotation tab) and will be removed in a future release. Data modelers should use the equivalent entity instead.	Equivalent Entity
member List	skos:memberList	Relates an ordered collection to the RDF list containing its members.	Associative Entity

Name	Code	Comment	Stereotype
Membership (cmns)	cmns-org:Membership	Situation, corresponding to an n-ary relation, in which some group or organization has at least one member (person or organization) for some period of time	
Membership (fibo)	fibo-fnd-org-org:Membership	This entity's FIBO source ontology class or object property is deprecated (see the entity properties Annotation tab) and will be removed in a future release. Data modelers should use the equivalent entity instead.	Equivalent Entity
Merchant	fibo-be-fct-fct:Merchant	Party engaged in the purchase and sales of goods produced by others for profit	
Merchant Category Code	fibo-be-fct-fct:MerchantCategoryCode	Code used internationally to classify a merchant	
Merchant Category Code Scheme	fibo-be-fct-fct:MerchantCategoryCodeScheme	Scheme defining a set of codes for classifying merchant services	
Merchant Identifier	fibo-be-fct-fct:MerchantIdentifier	Unique identifier for a merchant that is used, for example, for transaction interchange purposes	
Merchant Service	fibo-fbc-fct-fse:MerchantService	Financial service provided by a financial institution to a merchant or other business, including but not limited to managing financial transactions via a secure channel	
Merger Acquisition	fibo-cae-ce-act:MergerAcquisition	Corporate action involving the consolidation of legal entities or assets	
Metal	fibo-der-drc-comm:Metal	Material that, when freshly prepared, polished, or fractured, shows a lustrous appearance, and conducts electricity and heat relatively well	
Metropolitan Statistical Area	fibo-ind-ei-ei:MetropolitanStatisticalArea	One or more adjacent counties or county equivalents that have at least one urban core area of at least 50,000 population, plus adjacent territory that has a high degree of social and economic integration with the core as measured by commuting ties	
Mi FID Regulated Security	fibo-sec-sec-eurst:MiFIDRegulatedSecurity	Security for which MiFID reporting is required	
Micropolitan Statistical Area	fibo-ind-ei-ei:MicropolitanStatisticalArea	One or more adjacent counties or county equivalents that have at least one urban core area of at least 10,000 population but less than 50,000, plus adjacent territory that has a high degree of social and economic integration with the core as measured by commuting ties	
Mid Price	fibo-fbc-fi-ip:MidPrice	Arithmetic mean between bid and offer prices	
Milestone Event	fibo-fnd-agr-ctr:MilestoneEvent	Event related to the status or level of completion of a designated activity, task, or segment of work required for contract fulfillment	
Milestone Schedule	fibo-fnd-agr-ctr:MilestoneSchedule	Schedule of milestone events, observations, or other occurrences and the associated dates and/or times when they will be done	
Military Person	fibo-ind-ei-ei:MilitaryPerson	Person that is a member of the active duty military	
Mini Future Certificate	fibo-der-drc-raw:MiniFutureCertificate	Entitlement that combines the structure of an open-end certificate with a leverage option with no fixed term, making leverage available without a term restriction, and whose payoff depends on whether or not the underlying asset has reached or exceeded a predetermined price	

Name	Code	Comment	Stereotype
Minor	fibo-fnd-aap-ppl:Minor	A person under a certain age, usually the age of majority in a given jurisdiction, which legally demarcates childhood from adulthood	
Mixed Basket	fibo-sec-sec-bsk:MixedBasket	Basket that has a mix of constituents, including securities and indices	
Module (fibo)	fibo-fnd-utl-av:Module	Classifier used to indicate a category used to modularize something based on principles of the model driven architecture methodology (MDA), including but not limited to separation of concerns, coherence, and establishing clear logical boundaries in order to increase reusability and maintainability	
Module (sm)	sm:Module	Modularization of any engineering model involves principles of the model driven architecture methodology (MDA), including but not limited to separation of concerns, coherence, and establishing clear logical boundaries in order to increase reusability and maintainability. A module should be designed to reflect these principles, including a small number of models that have well-defined relationships with one another, that form a coherent and cohesive whole for some purpose, and that have clear boundaries or interfaces to other external modules.	
Monetary Amount	fibo-fnd-acc-cur:MonetaryAmount	Measure that is an amount of money specified in monetary units	
Monetary Authority	fibo-fbc-fct-fse:MonetaryAuthority	Regulatory agency that controls the monetary policy, regulation and supply of money in some country or group of countries	
Monetary Price	fibo-fnd-acc-cur:MonetaryPrice	Price that that is expressed as a monetary amount	
Money Market Future	fibo-der-drc-ff:MoneyMarketFuture	Futures contract with a money market instrument as the underlying asset	
Money Market Instrument	fibo-sec-dbt-tstd:MoneyMarketInstrument	A short-term debt security that gives the owner the unconditional right to receive a stated, fixed sum of money on a specified date	
Money Services Business	fibo-fbc-fct-fse:MoneyServicesBusiness	Any person doing business, whether or not on a regular basis or as an organized business concern, in one of the following capacities: (1) currency dealer or exchanger, (2) check casher, (3) issuer of traveler's checks, money orders, or stored value, (4) seller or redeemer of traveler's checks, money orders, or stored value, (5) money transmitter, or (6) postal service	
Moneyness	fibo-der-drc-opt:Moneyness	Classifier for a derivative relating its strike price to the price of its underlying asset	
Moratorium	fibo-fbc-dae-cre:Moratorium	Entity-specific credit event involving a temporary suspension of payments until related issues are resolved	
Mortgage	fibo-loan-reIn-mtg:Mortgage	Grant of financial interest in real property to a party that is not an owner of that real property and is recorded by a registration authority	
Mortgage Company	fibo-fbc-fct-fse:MortgageCompany	Financial service provider that originates and/or funds mortgages for residential or commercial property	
Motor Vehicle Lease	fibo-fbc-dae-dbt:MotorVehicleLease	Lease of a motor vehicle for a fixed period of time at an agreed amount of money	
Motor Vehicle Loan	fibo-loan-spc-cns:MotorVehicleLoan	Collateralized, simple-interest loan that is repaid in monthly installments over a period of typically three to five years, for the purpose of purchasing a vehicle	
Mountain Range Option	fibo-der-drc-exo:MountainRangeOption	Exotic option based on multiple underlying securities	

Name	Code	Comment	Stereotype
Multi Name Credit Default Swap	fibo-der-cr-cds:MultiNameCreditDefaultSwap	Credit default swap that references more than one obligation or borrower	
Multilateral Trading Facility	fibo-fbc-fct-mkt:MultilateralTradingFacility	Trading system that facilitates the exchange of financial instruments between multiple parties	
Municipal Bond	fibo-sec-dbt-bnd:MunicipalBond	Government bond that may be issued by a regional, rather than national, authority	
Municipal Debt Funds Usage	fibo-sec-dbt-bnd:MunicipalDebtFundsUsage	Official statement specifying how the funds raised via a new issue of municipal securities are to be applied	
Municipal Debt Remarketing Agent	fibo-sec-dbt-bnd:MunicipalDebtRemarketingAgent	Municipal securities dealer responsible for reselling to investors securities (such as variable rate demand obligations and other tender option bonds) that have been tendered for purchase by their owner	
Municipal Debt Source Of Funds	fibo-sec-dbt-bnd:MunicipalDebtSourceOfFunds	Official statement identifying the source of funds for a new issue of municipal securities	
Municipal Entity	fibo-be-ge-ge:MunicipalEntity	Polity that typically represents a city, township, or other administrative subdivision having corporate status and powers of self-government or jurisdiction	
Municipal Government	fibo-be-ge-ge:MunicipalGovernment	Regional government of a city, township, or other administrative subdivision	
Municipal Note	fibo-sec-dbt-bnd:MunicipalNote	Short-term obligation to repay a specified principal amount on a certain date, together with interest at a stated rate, usually payable from a defined source of anticipated revenues	
Municipal Security	fibo-sec-dbt-bnd:MunicipalSecurity	Debt obligation issued by a regional governmental entity	
Municipal Trustee	fibo-sec-dbt-bnd:MunicipalTrustee	Financial institution with trust powers, designated by the issuer, that acts, pursuant to a bond contract, in a fiduciary capacity for the benefit of the bondholders in enforcing the terms of the bond contract	
Municipality (cmns)	cmns-loc:Municipality	Urban administrative division having corporate status and usually powers of self-government or jurisdiction	
Municipality (fibo)	fibo-fnd-plc-loc:Municipality	This entity's FIBO source ontology class or object property is deprecated (see the entity properties Annotation tab) and will be removed in a future release. Data modelers should use the equivalent entity instead.	Equivalent Entity
Mutual Agreement	fibo-fnd-agr-agr:MutualAgreement	Agreement between two or more specific named parties whereby the rights and obligations embodied in the agreement cannot be transferred to another party without prior agreement	
Mutual Commitment	fibo-fnd-agr-agr:MutualCommitment	Commitment between two or more parties	
Mutual Contractual Agreement	fibo-fnd-agr-ctr:MutualContractualAgreement	Contract between named parties whose individual rights and obligations are not transferable to another party without prior written permission	
Mutual Fund	fibo-sec-fund-fund:MutualFund	Open-end professionally managed investment fund established for the purpose of investing in securities such as stocks, bonds, money market instruments and similar assets	

Name	Code	Comment	Stereotype
Mutual Savings Bank	fibo-fbc-fct-usfse:MutualSavingsBank	Financial institution that accepts deposits primarily from individuals and places a large portion of its funds into mortgage loans	
Naked Warrant	fibo-der-drc-raw:NakedWarrant	Warrant that gives the holder the right, but not the obligation, to buy (call warrant) or to sell (put warrant) an underlying asset at a specified price (the strike or exercise price) by a predetermined date, issued without an accompanying security by a third party that does not hold as many securities as would be required if all the warrants are exercised	
Name	cmns-dsg:Name	Designation for something by a linguistic expression	
National Bank	fibo-fbc-fct-usfse:NationalBank	Commercial bank whose charter is approved by the Office of the Comptroller of the Currency (OCC) rather than by a state banking agency	
National Government	fibo-be-ge-ge:NationalGovernment	Government and the politicians that that run a country as a whole (as opposed to local government)	
National Identification Number	fibo-fnd-aap-ppl:NationalIdentificationNumber	Number or text which appears on an identity document issued by a country or jurisdiction	
National Identification Number Scheme	fibo-fnd-aap-ppl:NationalIdentificationNumberScheme	System for allocating identifiers to national identification numbers	
National Numbering Agency	fibo-sec-sec-id:NationalNumberingAgency	Registration authority responsible for issuing and managing National Securities Identifying Numbers for securities in accordance with the ISO 6166 standard in some jurisdiction (typically that of a country)	
National Securities Identifying Number	fibo-sec-sec-id:NationalSecuritiesIdentifyingNumber	Generic, nine-digit alpha numeric code which identifies a fungible security, assigned by a national numbering agency under the ISO 6166 standard	
National Securities Identifying Number Registry	fibo-sec-sec-id:NationalSecuritiesIdentifyingNumberRegistry	Registry used by a national numbering agency to manage the financial instrument identifiers and related information that it registers	
National Securities Identifying Number Registry Entry	fibo-sec-sec-id:NationalSecuritiesIdentifyingNumberRegistryEntry	Entry in a National Securities Identifying Number registry	
National Security Identification Scheme	fibo-sec-sec-id:NationalSecurityIdentificationScheme	Security identification scheme, defining the format and structure of a National Securities Identifying Number (NSIN), published nationally on behalf of a country	
Natural Language	lcc-lr:NaturalLanguage	A language used in human communications that is not artificial in nature	
Negative Amortization	fibo-fbc-dae-dbt:NegativeAmortization	Amortization in which the payments made do not cover the interest due	
Negative Pledge	fibo-fbc-dae-gty:NegativePledge	Guaranty whereby the issuer will not pledge any assets if doing so would result in less security for lender(s) or investor(s)	

Name	Code	Comment	Stereotype
Negotiable Commodity	fibo-fnd-pas-pas:NegotiableCommodity	Commodity that can be bought or sold in some marketplace	
Negotiable Security	fibo-fbc-fi-fi:NegotiableSecurity	Security that can be transferred to another party	
Network Location	fibo-fnd-plc-vrt:NetworkLocation	A virtual location that may be identified by a network address (an identifier for a node or interface)	
New Housing Sector	fibo-ind-ei-caei:NewHousingSector	A classifier for a sector of the economy used for price indices focused on contractors' selling prices of new residential houses, where detailed specifications pertaining to each house remain the same between two consecutive periods	
New York Article XII Investment Company	fibo-fbc-fct-usfse:NewYorkArticleXIIInvestmentCompany	Specialized non-depository lending institution that has broad borrowing and lending powers and may invest in stocks and bonds	
NIC Registry Entry	fibo-fbc-fct-usjrga:NICRegistryEntry	An entry in the the National Information Center (NIC) repository, a repository of financial data and institution characteristics collected by the Federal Reserve System	
NIC Registry Entry only applies To	fibo-fbc-fct-usjrga:NICRegistryEntry_only_cmns-cxtmsg:appliesTo	A subtype of associative entity 'applies To' to restrict child entities for the parent, NIC Registry Entry	Associative Entity
Nil Paid Share	fibo-sec-eq-eq:NilPaidShare	Share whose payment status indicates that none of the market value has been received by the company for the shares	
Nominal Scale	cmns-qtu:NominalScale	Measurement scale that represents objects as belonging to classes that have no particular order	
nominates	fibo-be-oac-exec:nominates	Appoints or proposes for appointment to an office or place	Associative Entity
Non Bank Subsidiary Of A Domestic Entity	fibo-fbc-fct-usfse:NonBankSubsidiaryOfADomesticEntity	Non-bank entity of which 25 percent or more of whose voting shares are owned or controlled by an entity that is based in the United States, or of which a majority of its directors are controlled by such domestic entity, or of which 25 percent or more of whose voting shares are held by trustees for the benefit of the shareholders or members of such domestic entity	
Non Binding Term	fibo-fnd-agr-ctr:NonBindingTerm	Contractual element that is not legally binding on any party to the agreement	
Non Cumulative Preferred Share	fibo-sec-eq-eq:NonCumulativePreferredShare	Preferred share whose dividend payments are not carried forward	
Non Depository Institution	fibo-fbc-fct-fse:NonDepositoryInstitution	Financial institution that does not have a full banking license and typically is not supervised by a national or international banking regulatory agency	
Non Depository Trust Company	fibo-fbc-fct-usfse:NonDepositoryTrustCompany	Trust company that accepts and executes trusts, but does not issue currency; non-depository trust companies can either be Federal Reserve Members or Federal Reserve Non-members	
Non Depository Trust Company-Member Institution	fibo-fbc-fct-usjrga:NonDepositoryTrustCompany-MemberInstitution	Non-depository trust company that is a member of the Federal Reserve system	

Name	Code	Comment	Stereotype
Non Depository Trust Company-Non Member Institution	fibo-fbc-fct-usjrga:NonDepositoryTrustCompany-NonMemberInstitution	Non-depository trust company that is not a member of the Federal Reserve system	
Non European Economic Area Branch	fibo-fbc-fct-eufse:NonEuropeanEconomicAreaBranch	A branch of a credit institution whose Head Office is in a third country	
Non Executive Board Member	fibo-be-oac-exec:NonExecutiveBoardMember	Member of the board of directors of an organization that has no executive responsibilities towards the running of that organization	
Non Governmental Organization	fibo-be-le-fbo:NonGovernmentalOrganization	Not-for-profit organization that functions independently of government	
Non Negotiable Security	fibo-fbc-fi-fi:NonNegotiableSecurity	Security that is not transferable to another party	
Non Participating Preferred Share	fibo-sec-eq-eq:NonParticipatingPreferredShare	Preferred share that is not a participating preferred share	
Non Physical Collateral	fibo-fbc-dae-dbt:NonPhysicalCollateral	Asset pledged as collateral that is a financial asset, rather than physical asset	
Non Tradable Debt Instrument	fibo-sec-dbt-dbti:NonTradableDebtInstrument	A debt instrument that may not be bought or sold	
Non Transaction Deposit Account	fibo-fbc-pas-caa:NonTransactionDepositAccount	Any deposit account that is not explicitly considered a transaction account	
Non Voting Share	fibo-sec-eq-eq:NonVotingShare	Share that has no voting right	
Non-Guarantor Debt Basket	fibo-der-sbd-sbd:Non-GuarantorDebtBasket	Basket of debt instruments that include a provision allowing certain subsidiaries within a corporate group, which are not part of the loan guarantee, to incur a specified amount of indebtedness	
North American Industry Classification System Code	fibo-fbc-fct-breg:NorthAmericanIndustryClassificationSystemCode	The North American Industry Classification System (NAICS) code representing an industry	
North American Industry Classification System Scheme	fibo-fbc-fct-breg:NorthAmericanIndustryClassificationSystemScheme	The scheme defining the North American Industry Classification System (NAICS) Codes	
Not For Profit Corporation	fibo-be-le-cb:NotForProfitCorporation	Corporation approved by its jurisdictional oversight and tax authorities as operating for educational, charitable, social, religious, civic or humanitarian purposes	
Not For Profit Objective	fibo-be-le-lp:NotForProfitObjective	Objective that reflects the charitable, educational, religious, humanitarian, public services, or other not for profit goals of an organization	

Name	Code	Comment	Stereotype
Not For Profit Organization	fibo-be-le-fbo:NotForProfitOrganization	Organization that uses its surplus revenues to further achieve its purpose rather than distributing its surplus income to the organization's owners (directors, investors, and equivalents) as profit / dividends	
Notice	cmns-doc:Notice	Announcement, communication, intimation, or advance warning of something, usually, but not necessarily, to allow preparations to be made	
Notification	fibo-cae-ce-act:Notification	Corporate action involving information provided by the issuer having no accounting/financial impact on the holder	
Notification Provision	fibo-sec-dbt-dbti:NotificationProvision	Provision of a redemption feature defining notification requirements	
Notification Provision only has Date Period	fibo-sec-dbt-dbti:NotificationProvision_only_cmns-dt:hasDatePeriod	A subtype of associative entity 'has Date Period' to restrict child entities for the parent, Notification Provision	Associative Entity
Notifying Party	fibo-der-cr-cds:NotifyingParty	Party responsible for issuing one or more formal notices indicating that an event that is relevant to a given contract has taken place	
Notional Place	fibo-fnd-plc-vrt:NotionalPlace	An abstract place; one of many commonly understood concepts such as domestic, Eurozone etc.	
Notional Step Amount	fibo-der-rtd-irswp:NotionalStepAmount	The amount of money that is subtracted from the notional on each step date	
Notional Step Change Event	fibo-der-rtd-irswp:NotionalStepChangeEvent	Event in which a step change in the notional amount for a given swap leg occurs	
Notional Step Period Length	fibo-der-rtd-irswp:NotionalStepPeriodLength	Recurrence interval indicating the frequency with which step changes occur, which is a multiple of the calculation period in the calculation schedule	
Notional Step Schedule	fibo-der-rtd-irswp:NotionalStepSchedule	Schedule of changes in the notional amount on which interest is paid, comprising the regular sequence of step events	
Novateable Contract	fibo-fnd-agr-ctr:NovateableContract	Contract that may be replaced by another contract, and in that event, extinguishes the rights and obligations in effect under the original contract with those in the new agreement	
Numeric Index Value	fibo-fnd-utl-alx:NumericIndexValue	Numeric value of some aggregate relative to the value of that aggregate as of some date	
Objective	fibo-fnd-gao-obj:Objective	Short-term, quantitative, measurable result that a party seeks to attain in order to achieve its long-term goals	
Obligation Acceleration	fibo-fbc-dae-cre:ObligationAcceleration	Credit event triggered when one or more reference obligations become immediately due and payable as a result of a default or covenant breach on the reference entity's other debt instruments, subject to a materiality threshold	
Obligation Default	fibo-fbc-dae-cre:ObligationDefault	Credit event triggered as a result of an obligation-specific default	
Obligation Restructuring	fibo-fbc-dae-cre:ObligationRestructuring	Credit event that materially impacts an obligation, such as an interest rate reduction, principal reduction, deferral of interest or principal, change in priority ranking, or change in currency or composition of payment	

Name	Code	Comment	Stereotype
Obligation Specific Credit Event	fibo-fbc-dae-cre:ObligationSpecificCreditEvent	Credit event that relates to an individual credit agreement or debt instrument (reference obligation)	
Obligee	fibo-fnd-agr-agr:Obligee	Party to whom some commitment or obligation is owed, either legally or per the terms of an agreement	
Obligor	fibo-fnd-agr-agr:Obligor	Party that is bound legally or by agreement to repay a debt, make a payment, do something, or refrain from doing something	
Observable Value	fibo-der-drc-bsc:ObservableValue	Specification for the value for something discernible and for which evidence can be obtained	
Observed Best Value	fibo-der-drc-exo:ObservedBestValue	Observed value of the underlying asset as of some date during the lookback period that is considered the best value from the perspective of the option holder during the lookback period (depending on whether the option is a call or put)	
Observed Value	fibo-fnd-arr-asmt:ObservedValue	Value that is an actual data point collected from an experiment, survey, or observation	
Occurrence	fibo-fnd-dt-oc:Occurrence	Happening of an OccurrenceKind, i.e., an event	
Occurrence Based Date	fibo-fnd-dt-oc:OccurrenceBasedDate	Calculated date that is defined with respect to the occurrence of some occurrence kind	
Occurrence Kind	fibo-fnd-dt-oc:OccurrenceKind	Classifier that specifies the general nature of an occurrence (event)	
Off Market Facility	fibo-fbc-fct-mkt:OffMarketFacility	Facility used for reporting over-the-counter (OTC) and other direct trades that are not executed by the exchange but are reported through the exchange	
Off The Shelf Product	fibo-fnd-pas-pas:OffTheShelfProduct	Product that is readily available from merchandise in stock, or can be quickly and easily configured to order, not specially designed or custom-made	
Offer Price	fibo-fbc-fi-ip:OfferPrice	Price suggested by a prospective seller at a particular time for a given security	
Offeree	fibo-fbc-pas-fpas:Offeree	Party that receives an offer from something from someone (i.e., an offerer) based on the terms of the offering	
Offering	fibo-fbc-pas-fpas:Offering	Expression of interest in providing something to someone that is contingent upon acceptance, forbearance, or some other consideration, as might be desired by an offeree(s)	
Offering Document	fibo-sec-sec-iss:OfferingDocument	Legal document that states the objectives, risks and terms of an investment	
Offering Statement	fibo-sec-sec-iss:OfferingStatement	Offering memorandum that conforms to Regulation A, Offering Statement, of the Securities Act of 1933	
Offeror	fibo-fbc-pas-fpas:Offeror	Party that proposes to make something available to someone (i.e., an offeree) based on the terms of the offering	
Office Of A Foreign Bank	fibo-fbc-fct-usfse:OfficeOfAForeignBank	Facility that is any branch, agency, representative office, or commercial lending company subsidiary of a foreign bank in the United States	
Official Closing Price	fibo-fbc-fi-ip:OfficialClosingPrice	Price of the final trade of a security at the end of a trading day on a given exchange	
Offshore Depositary Receipt	fibo-sec-eq-dr:OffshoreDepositaryReceipt	Depositary receipt issued under SEC Regulation S	

Name	Code	Comment	Stereotype
Oil Commodity	fibo-der-drc-comm:OilCommodity	Generated resource that is a viscous liquid derived from petroleum, including for use as fuel, or as a lubricant, and the manufacture of many types of paints, plastics, and other materials	
Oil Grade	fibo-der-drc-comm:OilGrade	Measure of the viscosity of oil during operation	
Open Date	fibo-fbc-pas-caa:OpenDate	Date on which something was created	
Open End Credit	fibo-loan-ln-ln:OpenEndCredit	Credit agreement that may be extended up to an agreed credit limit and paid down at any time within the period of the line, if any, and on which interest is charged only on the outstanding balance	
Open End Investment	fibo-sec-fund-fund:OpenEndInvestment	Investment fund that offered through a fund company that sells shares directly to investors	
Open End Mortgage Loan	fibo-loan-reln-mtg:OpenEndMortgageLoan	Loan secured by real estate with a provision that the outstanding loan amount may be increased upon mutual agreement of the lender and the borrower	
Open End Reverse Mortgage	fibo-loan-reln-mtg:OpenEndReverseMortgage	Reverse mortgage structured like a home equity line of credit in that it provides the borrower with additional funds after closing (either as fixed monthly payments, under a line of credit, or both)	
Opening Price	fibo-fbc-fi-ip:OpeningPrice	Price at which something first trades at the start of a trading day	
operates In Country	fibo-fbc-fct-mkt:operatesInCountry	Indicates the ISO 3166-1 country in which an exchange, data reporting services provider, or crypto asset services provider operates	Associative Entity
operates In Municipality	fibo-fbc-fct-mkt:operatesInMunicipality	Indicates the municipality or business center in which in which an exchange, data reporting services provider, or crypto asset services provider operates	Associative Entity
Operating Level Market	fibo-fbc-fct-mkt:OperatingLevelMarket	Exchange/market/trade reporting facility in a specific market/country	
Operating Level Market Identifier	fibo-fbc-fct-mkt:OperatingLevelMarketIdentifier	Market identifier that identifies an exchange/market/trade reporting facility in a specific market/country	
Opinion	fibo-fnd-arr-asmt:Opinion	Judgement, appraisal, or view about something	
Option	fibo-fbc-fi-fi:Option	Derivative instrument that grants to the holder either the privilege to purchase or the privilege to sell the assets specified at a predetermined price or formula at or within a time period in the future	
Option Holder	fibo-der-drc-opt:OptionHolder	Party that owns an option	
Option Issuer	fibo-der-drc-opt:OptionIssuer	Issuer granting the rights defined in the option in exchange for some consideration	
Option On Future	fibo-der-drc-opt:OptionOnFuture	Option that gives the holder the right, but not the obligation, to buy or sell a specific futures contract at a specified price on or before the option's expiration date	
Option Premium	fibo-der-drc-opt:OptionPremium	Current market price of an option contract	
Option Premium Formula	fibo-der-drc-opt:OptionPremiumFormula	Expression used to calculate the premium based either on the price per option or percentage of the notional amount	
Option Trading Strategy	fibo-der-drc-opt:OptionTradingStrategy	Trading tactic involving more than one option type, strike price, or expiration date on the same underlying asset	

Name	Code	Comment	Stereotype
Ordered Collection	skos:OrderedCollection	An ordered collection of concepts, where both the grouping and the ordering are meaningful.	
Ordinal Scale	cmns-qtu:OrdinalScale	Quantity-value scale for ordinal quantities, i.e., one that represents order but no further algebraic structure	
Ordinary Dividend	fibo-sec-eq-eq:OrdinaryDividend	Dividend that is paid to shareholders periodically	
Organization (cmns)	cmns-org:Organization	Framework of authority within which a person, persons, or groups of people act, or are designated to act, towards some purpose, such as to meet a need or pursue collective goals	
Organization (cmns) only has Member (cmns)	cmns-org:Organization_only_cmns-col:hasMember	A subtype of associative entity 'has Member (cmns)' to restrict child entities for the parent, Organization (cmns)	Associative Entity
Organization (fibo)	fibo-fnd-org-org:Organization	This entity's FIBO source ontology class or object property is deprecated (see the entity properties Annotation tab) and will be removed in a future release. Data modelers should use the equivalent entity instead.	Equivalent Entity
Organization (sm)	sm:Organization	An entity, such as an institution or an association, that has a collective goal and is linked to an external environment	
Organization Address Change	fibo-cae-ce-act:OrganizationAddressChange	Information action that provides details of address changes for a legal entity	
Organization Covering Agreement	fibo-be-le-fbo:OrganizationCoveringAgreement	Contract between the principals in a formal organization that specifies the relationship between the principals, and between the principals and the entity	
Organization Identification Scheme (cmns)	cmns-org:OrganizationIdentificationScheme	Identification scheme dedicated to the unique identification of organizations	
Organization Identification Scheme (fibo)	fibo-fnd-org-org:OrganizationIdentificationScheme	This entity's FIBO source ontology class or object property is deprecated (see the entity properties Annotation tab) and will be removed in a future release. Data modelers should use the equivalent entity instead.	Equivalent Entity
Organization Identifier (cmns)	cmns-org:OrganizationIdentifier	Identifier assigned to an organization within an organization identification scheme, and unique within that scheme	
Organization Identifier (fibo)	fibo-fnd-org-org:OrganizationIdentifier	This entity's FIBO source ontology class or object property is deprecated (see the entity properties Annotation tab) and will be removed in a future release. Data modelers should use the equivalent entity instead.	Equivalent Entity
Organization Member (cmns)	cmns-org:OrganizationMember	Party (person or organization) that has a membership role with respect to some organization	

Name	Code	Comment	Stereotype
Organization Member (fibo)	fibo-fnd-org-org:OrganizationMember	This entity's FIBO source ontology class or object property is deprecated (see the entity properties Annotation tab) and will be removed in a future release. Data modelers should use the equivalent entity instead.	Equivalent Entity
Organization Name (cmns)	cmns-org:OrganizationName	Designation by which some organization is known in some context	
Organization Name (fibo)	fibo-fnd-org-org:OrganizationName	This entity's FIBO source ontology class or object property is deprecated (see the entity properties Annotation tab) and will be removed in a future release. Data modelers should use the equivalent entity instead.	Equivalent Entity
Organization Name Change	fibo-cae-ce-act:OrganizationNameChange	Information action that provides details of name changes for a legal entity	
Organization Part Identifier	fibo-fnd-org-org:OrganizationPartIdentifier	This entity's FIBO source ontology class or object property is deprecated (see the entity properties Annotation tab) and will be removed in a future release. Data modelers should use the equivalent entity instead.	Equivalent Entity
Organization Sub Unit Identifier	cmns-org:OrganizationSubUnitIdentifier	Identifier allocated to a particular organizational sub-unit	
Organizational Sub Unit (cmns)	cmns-org:OrganizationalSubUnit	Any department or other entity within a larger organization that only has full recognition within the context of that organization, but requires identification for some purpose	
Organizational Sub Unit (fibo)	fibo-fnd-org-org:OrganizationalSubUnit	This entity's FIBO source ontology class or object property is deprecated (see the entity properties Annotation tab) and will be removed in a future release. Data modelers should use the equivalent entity instead.	Equivalent Entity
Organized Trading Facility	fibo-fbc-fct-mkt:OrganizedTradingFacility	Multi-lateral system which is not an RM or an MTF and in which multiple third-party buying and selling interests in bonds, structured finance products, emission allowances or derivatives are able to interact in the system in a way that results in a contract in accordance with the provisions of Title II of MiFID II	
Original Issue Discount Bond	fibo-sec-dbt-bnd:OriginalIssueDiscountBond	Interest-bearing bond issued at a deep discount to face value	
Orthography	lcc-lr:Orthography	A set of conventions and rules for representing language in written form	
Outperformance Bonus Certificate	fibo-der-drc-str:OutperformanceBonusCertificate	Certificate that allows disproportionate participation (outperformance) in positive performance above the strike, in which the minimum redemption is equal to the nominal value provided the barrier has not been breached, with greater risk multiple underlying asset(s) (worst-of) allow for a higher bonus level or lower barrier, and reduced risk compared to a direct investment into the underlying asset(s)	

Name	Code	Comment	Stereotype
Outperformance Certificate	fibo-der-drc-str:OutperformanceCertificate	Certificate that allows disproportionate participation (outperformance) in positive performance above the strike, reflecting underlying price moves 1:1 (adjusted by the conversion ratio and any related fees), and whose risk is comparable to direct investment in the underlying asset(s)	
Output Producer Price Index	fibo-ind-ei-ei:OutputProducerPriceIndex	Economic indicator representing measure of the rate of change over time in the prices of products sold as they leave the producer	
Over The Counter Derivative Instrument	fibo-der-drc-bsc:OverTheCounterDerivativeInstrument	Derivative instrument that is not listed on an organized exchange	
Over The Counter Instrument	fibo-der-drc-bsc:OverTheCounterInstrument	Financial instrument and bilateral contract that is not listed on an organized exchange	
Overnight Index Swap	fibo-der-rtd-irswp:OvernightIndexSwap	Swap in which the periodic payments for one leg are based on an overnight interest rate index multiplied by the same notional amount upon which payments for the other leg of the swap are based	
Overnight Rate	fibo-ind-ir-ir:OvernightRate	Reference rate that is an interest rate at which a depository institution lends funds to another depository institution (short-term), or the interest rate the central bank charges a financial institution to borrow money overnight	
Overnight Rate Index Leg	fibo-der-rtd-irswp:OvernightRateIndexLeg	Floating leg in which periodic payments are based on an overnight interest rate index multiplied by the same notional amount on which the payments for the other leg of the swap are based	Equivalent Entity
Overseas Military Address	fibo-fnd-plc-uspsa:OverseasMilitaryAddress	Delivery address whose delivery address line uses an abbreviation for the unit or command such as 'CMR', 'PSC', or 'UNIT', or 'HC', followed by the unit identifier, followed by 'BOX' followed by box number, in place of a street address, either 'APO' or 'FPO' as the literal value for the city and the appropriate armed forces subdivision code in place of a subdivision (state) code	
owes	fibo-fbc-dae-dbt:owes	Links a party to a debt that they owe	Associative Entity
Owner	fibo-fnd-oac-own:Owner	Party that is legally recognized as having the right to possess, the privilege to use, and ability to transfer any rights or privileges associated with something, as permitted by law	
Owners Equity	fibo-fnd-acc-aeq:OwnersEquity	Owners' share in a business plus operating profit	
Ownership	fibo-fnd-oac-own:Ownership	Situation in which some party holds the legal title to something (explicitly or implicitly) and has the right to transfer that title and/or possession	
Ownership Control Situation	fibo-fnd-oac-oac:OwnershipControlSituation	Situation in which some party owns and controls something	Equivalent Entity
Ownership Interest	fibo-loan-ln-ln:OwnershipInterest	Classifier indicating the nature of the applicant's or borrower's ownership or leasehold interest in an asset used as collateral for the loan	

Name	Code	Comment	Stereotype
owns	fibo-fnd-oac-own:owns	Indicates something that a party holds title to and may possess	Associative Entity
owns And Controls	fibo-fnd-oac-oac:ownsAndControls	Directs and exercises authoritative or dominating influence over some thing that is also owned	Associative Entity
owns Asset	fibo-fnd-oac-own:ownsAsset	Identifies an asset that an owner owns	Associative Entity
Packaged Financial Product	fibo-fbc-fi-fi:PackagedFinancialProduct	Financial product that acts as a container for at least one financial instrument, including other financial products, and whose value is derived from, or based on a reference asset, market measure, or investment strategy	
Paid In Capital	fibo-fnd-acc-aeq:PaidInCapital	Assets received from investors in exchange for an ownership interest	
Paper Resource	fibo-der-drc-comm:PaperResource	Negotiable commodity that is a paper product, including containerboard, newsprint, pulp, recovered paper	
Parametric Cashflow Terms	fibo-der-drc-bsc:ParametricCashflowTerms	Terms for a set of cashflows defined according to a mathematical formula	
Parcel	fibo-fnd-plc-loc:Parcel	This entity's FIBO source ontology class or object property is deprecated (see the entity properties Annotation tab) and will be removed in a future release. Data modelers should use the equivalent entity instead.	Equivalent Entity
Partial Amortization	fibo-fbc-dae-dbt:PartialAmortization	Amortization in which the very last payment the last payment due may be a large balloon payment of all remaining principal and interest	
Partial Call	fibo-sec-dbt-bnd:PartialCall	Call of part of an issue	
Partial Call Feature	fibo-sec-dbt-bnd:PartialCallFeature	Call feature whereby the issuer can recall part of the issue on scheduled dates, where bonds are selected to be called according to some rule, or by selecting various bonds at random	
Partial Redemption Allocation Convention	fibo-sec-dbt-bnd:PartialRedemptionAllocationConvention	Convention used to determine how the partial call will be actioned with respect to bond selection	
Partially Paid Share	fibo-sec-eq-eq:PartiallyPaidShare	Share whose payment status indicates that only a portion of the market value has been received by the company for the shares	
Participating Preferred Share	fibo-sec-eq-eq:ParticipatingPreferredShare	Preferred share that, in addition to paying a stipulated dividend, gives the holder the right to participate with common share holders in additional distributions of earnings under specified conditions	
Participation Certificate	fibo-der-drc-str:ParticipationCertificate	Participation product that provides the possibility to participate in the gains or losses in the price of an asset, subject to counterparty risk	
Participation Instrument	fibo-der-drc-str:ParticipationInstrument	Structured product that provides the possibility to participate in the performance of an asset or basket of assets	
Participatory Note	fibo-sec-eq-dr:ParticipatoryNote	Tradable debt instrument that facilitates the ownership of securities traded in other jurisdictions	

Name	Code	Comment	Stereotype
Partner	fibo-be-ptr-ptr:Partner	Co-owner, member, and agent of a partnership whose participation level, including proportional liabilities and share in the profit / loss of the business is specified in a partnership agreement	
Partnership	fibo-be-ptr-ptr:Partnership	Association of two or more legal persons to carry on as co-owners a business for profit	
Partnership Agreement	fibo-be-ptr-ptr:PartnershipAgreement	Contract between partners in a partnership that establishes the terms and conditions of the relationship between the partners	
Party	cmns-pts:Party	Person or organization	
Party only plays Role	cmns-pts:Party_only_cmns-rlcmp:playsRole	A subtype of associative entity 'plays Role' to restrict child entities for the parent, Party	Associative Entity
Party Role	cmns-pts:PartyRole	Role played by an organization or individual that may be time bound	
Party Role Identification Scheme	fibo-fnd-pty-pty:PartyRoleIdentificationScheme	System for allocating identifiers to roles that parties play	
Party Role Identifier	fibo-fnd-pty-pty:PartyRoleIdentifier	Sequence of characters, capable of uniquely identifying a party based on a specific role that they play in some context	
Passport	fibo-fnd-aap-ppl:Passport	Formal identity document, issued by a national government, which certifies the identity and nationality of its holder for the purpose of international travel	
Passport Number	fibo-fnd-aap-ppl:PassportNumber	National identification number associated with a passport	
Passport Number Identification Scheme	fibo-fnd-aap-ppl:PassportNumberIdentificationScheme	System for allocating identifiers to passports	
Payee	fibo-fnd-pas-psch:Payee	A party to whom a debt should be paid, or to whose order a bill of exchange, note, or check is made payable, or who receives or will receive a payment from a payer in partial or complete fulfillment of an obligation	
Payer	fibo-fnd-pas-psch:Payer	A party who pays a bill or fees, or who makes payments to a payee in partial or complete fulfillment of an obligation	
Payer only has Obligation	fibo-fnd-pas-psch:Payer_only_fibo-fnd-agr-agr:hasObligation	A subtype of associative entity 'has Obligation' to restrict child entities for the parent, Payer	Associative Entity
Paying Party	fibo-der-drc-bsc:PayingParty	Party responsible for making payments in a transaction specified in a contract	
Payment	fibo-fnd-pas-psch:Payment	Delivery of money in fulfillment of an obligation, such as to satisfy a claim or debt	
Payment Card	fibo-loan-spc-crd:PaymentCard	Legal document issued by a financial services provider that enables the cardholder to access the funds in the customer's designated bank accounts, or through a credit account and make payments by electronic funds transfer and access automated teller machines (ATMs)	
Payment Card Agreement	fibo-loan-spc-crd:PaymentCardAgreement	Account-specific credit agreement that specifies the terms and conditions under which the payment card is offered to the cardholder by the issuer	
Payment Due Date	fibo-fbc-pas-caa:PaymentDueDate	Date by which payment of the current outstanding balance, part thereof, or a minimum amount due must be made to the creditor	

Name	Code	Comment	Stereotype
Payment Event	fibo-fnd-pas-psch:PaymentEvent	An event that involves delivery of money in fulfillment of an obligation	
Payment History	fibo-loan-ln-ln:PaymentHistory	Record of actual payments of principal, interest, and other related amounts made by a borrower to a lender or servicer in order to fulfill their re-payment obligation	
Payment Institution	fibo-fbc-fct-eufse:PaymentInstitution	A legal person that has been granted authorisation in accordance with Article 10 to provide and execute payment services throughout the European community	
Payment Obligation	fibo-fnd-pas-psch:PaymentObligation	Legally enforceable duty to pay a sum of money according to the terms stated in a contract	
Payment Schedule	fibo-fnd-pas-psch:PaymentSchedule	Schedule for delivery of money in fulfillment of an obligation	
Payment Service	fibo-fbc-fct-fse:PaymentService	Financial service that involves acceptance of electronic payments by a variety of payment methods including credit card, bank-based payments such as direct debit, bank transfer, and real-time bank transfer based on online banking	
Payroll Deductions Program Number	fibo-fbc-fct-cajrga:PayrollDeductionsProgramNumber	Concatenation of an entity's business number, the 'RP' abbreviation and a 4-digit subaccount number used for reporting payroll deductions	
Payroll Service	fibo-fbc-fct-fse:PayrollService	Financial service, typically provided to small businesses that are not large enough to have an internal finance organization, that involves managing payment of wages to employees	
Pension Fund	fibo-sec-fund-fund:PensionFund	Investment fund run by a financial intermediary on behalf of an organization and its employees/members	
Percentage	cmns-qtu:Percentage	Ratio value expressed as a fraction of 100, i.e., in which the denominator is fixed rather than variable and equal to 100	
Percentage Monetary Amount	fibo-fnd-acc-cur:PercentageMonetaryAmount	Measure of some amount of money expressed as a percentage of some other amount, some notional amount or some concrete money amount	
Performance Based Variable Leg	fibo-der-drc-swp:PerformanceBasedVariableLeg	Floating leg of a swap that depends on some statistical measure of the performance of the underlier	
Perpetual Bond	fibo-sec-dbt-bnd:PerpetualBond	Bond that has no maturity date, i.e., one that pays interest in perpetuity	
Perpetual Preferred Share	fibo-sec-eq-eq:PerpetualPreferredShare	Preferred share that has no fixed maturity date	
Perpetual Warrant	fibo-der-drc-raw:PerpetualWarrant	Warrant without an expiration date, giving the holder the right, but not the obligation, to buy (call warrant) or to sell (put warrant) an underlying asset at a certain strike price	
Person	fibo-fnd-aap-ppl:Person	Individual human being, with consciousness of self	
Person Name	fibo-fnd-aap-ppl:PersonName	Designation by which someone is known in some context	
Personal Consumption Expenditures	fibo-ind-ei-ei:PersonalConsumptionExpenditures	Economic indicator representing measure of the value of the goods and services purchased by, or on the behalf of, 'persons'	
Personal Property	fibo-fnd-plc-rp:PersonalProperty	Asset that is a movable item or possession not fixed to land	

Name	Code	Comment	Stereotype
Physical Address	fibo-fnd-plc-adr:PhysicalAddress	Physical address where communications can be addressed, papers served or representatives located for any kind of organization or person	
Physical Address Identifier	fibo-fnd-plc-adr:PhysicalAddressIdentifier	Unique identifier for a physical address	
Physical Addressing Scheme	fibo-fnd-plc-adr:PhysicalAddressingScheme	Scheme for specifying physical addresses according to a country specific standard	
Physical Asset	fibo-fnd-acc-aeq:PhysicalAsset	Tangible asset that has a material form, such as property, equipment, and inventory	
Physical Collateral	fibo-fbc-dae-dbt:PhysicalCollateral	Asset pledged as collateral that has a material form, i.e., is a physical asset of the obligor	
Physical Location (cmns)	cmns-loc:PhysicalLocation	Location in physical space	
Physical Location (fibo)	fibo-fnd-plc-loc:PhysicalLocation	This entity's FIBO source ontology class or object property is deprecated (see the entity properties Annotation tab) and will be removed in a future release. Data modelers should use the equivalent entity instead.	Equivalent Entity
Physical Settlement Terms	fibo-fbc-fi-stl:PhysicalSettlementTerms	Commitment to deliver the actual underlying asset on the specified delivery date, rather than cash	
Physical Unit	cmns-qtu:PhysicalUnit	Unit of measurement that is defined using a physical quantity	
Place Of Birth	fibo-fnd-aap-ppl:PlaceOfBirth	Physical location, including country, region, and municipality where an individual was born	
Plain Vanilla Interest Rate Swap	fibo-der-rtd-irswp:PlainVanillaInterestRateSwap	Fixed-float single currency interest rate swap in which interest payments are netted, the notional principal does not change, and there are no embedded options	
plays Active Party In	cmns-pts:playsActivePartyIn	Relates a person or organization to a situation that they are directly involved in	Associative Entity
plays Active Role In	cmns-pts:playsActiveRoleIn	Relates something to a situation that it is directly involved in	Associative Entity
plays Active Role That Affects	cmns-pts:playsActiveRoleThatAffects	Relates a person or organization to an undergoer they have an impact on under the circumstances	Associative Entity
plays Role	cmns-rlcmp:playsRole	Indicates a part that someone or something plays under some circumstance	Associative Entity
Point Of Purchase Survey	fibo-ind-ei-usei:PointOfPurchaseSurvey	A program conducted on a regular basis that provides information on purchases of various items and services by consumers	
Policy	fibo-fnd-law-lcap:Policy	System of principles, rules and guidelines, adopted by an organization to guide decision making with respect to particular situations and implemented via procedures or protocols to achieve stated goals	
Policyholder	fibo-fbc-dae-gty:Policyholder	Counterparty to and typically owner of an insurance policy	

Name	Code	Comment	Stereotype
Polity	fibo-be-ge-ge:Polity	Legal person that is a supranational entity, crown, state, or subordinate civil authority, such as a province, prefecture, county, municipality, city, or district representing the people of that entity	
Polypropylene Resource	fibo-der-drc-comm:PolypropyleneResource	Negotiable commodity including plastics	
Pool	fibo-sec-sec-pls:Pool	Combination of resources for a common purpose or benefit	
Pool Backed Security	fibo-sec-dbt-pbs:PoolBackedSecurity	Debt instrument that derives its cashflow from an underlying pool of mortgage loans or other receivables	
Pool Constituent	fibo-sec-sec-pls:PoolConstituent	Component of a pool	Equivalent Entity
Pooled Fund	fibo-sec-sec-pls:PooledFund	Pool of funds that a group of investors combines for common benefit	
Populated Place	fibo-fnd-plc-loc:PopulatedPlace	This entity's FIBO source ontology class or object property is deprecated (see the entity properties Annotation tab) and will be removed in a future release. Data modelers should use the equivalent entity instead.	Equivalent Entity
Population Not In Labor Force	fibo-ind-ei-ei:PopulationNotInLaborForce	Subset of the civilian, noninstitutional population, that is considered neither employed nor unemployed by the reporting agency during the reporting period	
Portfolio	fibo-sec-sec-ast:Portfolio	A collection of investments (financial assets) such as stocks, bonds and cash equivalents, as well as mutual funds	
Portfolio Holding	fibo-sec-sec-ast:PortfolioHolding	The contents of holding of one or more portfolios of investments held by an individual investor or entity	
Position	fibo-fbc-pas-fpas:Position	Investor's stake, i.e., a holding, in a particular asset (such as an individual security)	
Post Code Area	fibo-fnd-plc-adr:PostCodeArea	Physical area uniquely identified by some postal code	
Post Office Box	fibo-fnd-plc-adr:PostOfficeBox	Post office box associated with an address	
Post Office Box Address	fibo-fnd-plc-adr:PostOfficeBoxAddress	Physical address used to deliver communications to a designated container at a local post office or the local equivalent for the jurisdiction, where mail is held until the recipient collects it, rather than to a given house, building, or other location	
Post Office Box Designator	fibo-fnd-plc-adr:PostOfficeBoxDesignator	Designator used, together with an identifier, for a post office box	
Postcode	fibo-fnd-plc-adr:Postcode	Sequence of characters used to assist in the sorting of mail	
Postdirectional Symbol	fibo-fnd-plc-adr:PostdirectionalSymbol	Geographic directional symbol that follows the street name and street suffix in a street address	
Posting Date	fibo-fbc-pas-caa:PostingDate	Date that determines in which posting period a document or journal entry is added to an account record	
Power Of Attorney	fibo-be-le-lp:PowerOfAttorney	Legal authorization given by one party (the principal) to another (the agent or attorney-in-fact) to perform certain acts on the principal's behalf	

Name	Code	Comment	Stereotype
Precedence Right	fibo-sec-eq-eq:PrecedenceRight	Right that give the shareholder higher priority with respect to certain pre-defined dividend payments over other shareholders and that pay out first in the case of liquidation	
precedes	cmns-dt:precedes	Associates based on prior spatial or temporal proximity; occurs before in a logical order or sequence	Associative Entity
Precious Metal	fibo-fnd-acc-cur:PreciousMetal	Metal that is considered to be rare and/or have a high economic value	
Precious Metal Identifier	fibo-fnd-acc-cur:PreciousMetalIdentifier	Sequence of characters uniquely identifying the precious metal in some context	
Predirectional Symbol	fibo-fnd-plc-adr:PredirectionalSymbol	Geographic directional symbol that occurs after the primary street number but before the street name in a street address	
Preferred Convertible Share Purchase Right	fibo-der-drc-raw:PreferredConvertibleSharePurchaseRight	Purchase right that gives a prospective acquiree's preferred, convertible shareholders the right to buy preferred, convertible shares of the firm or preferred, convertible shares of anyone who acquires the firm at a deep discount to their fair market value	
Preferred Convertible Share Subscription Right	fibo-der-drc-raw:PreferredConvertibleShareSubscriptionRight	Subscription right entitling existing preferred, convertible shareholders to subscribe to new securities at a price normally lower than the prevailing market price	
Preferred Dividend	fibo-sec-eq-eq:PreferredDividend	Commitment to distribute a portion of earnings to shareholders, similar to a dividend but often with a fixed payment amount and schedule	
Preferred Enhanced Voting Exchangeable Adjustable Income Registered Share	fibo-sec-eq-10962:PreferredEnhancedVotingExchangeableAdjustableIncomeRegisteredShare	Preferred share that confers multiple votes per share, may be exchanged for securities of another issuer, provides a periodic income whose dividend rate is set periodically, and is registered	
Preferred Enhanced Voting Exchangeable Auction Rate Income Registered Share	fibo-sec-eq-10962:PreferredEnhancedVotingExchangeableAuctionRateIncomeRegisteredShare	Preferred share that confers multiple votes per share, may be exchanged for securities of another issuer, provides a periodic income whose dividend rate is adjusted through an auction, and is registered	
Preferred Enhanced Voting Exchangeable Cumulative Participating Registered Share	fibo-sec-eq-10962:PreferredEnhancedVotingExchangeableCumulativeParticipatingRegisteredShare	Preferred share that confers multiple votes per share, may be exchanged for securities of another issuer, provides a periodic stated income, dividends not paid in any year accumulate, and participates with common shareholders in further dividend and capital distributions, and is registered	
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Preferred Enhanced Voting Exchangeable Fixed Income Registered Share	fibo-sec-eq-10962:PreferredEnhancedVotingExchangeableFixedIncomeRegisteredShare	Preferred share that confers multiple votes per share, may be exchanged for securities of another issuer, provides a periodic stated income, and is registered	
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Preferred Non Voting Redeemable Exchangeable Auction Rate Income Registered Share	fibo-sec-eq-10962:PreferredNonVotingRedeemableExchangeableAuctionRateIncomeRegisteredShare	Preferred share that confers zero votes per share, may be redeemed at the option of the issuer and/or of the shareholder, provides a periodic income whose dividend rate is adjusted through an auction, and is registered	

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Preferred Non Voting Redeemable Exchangeable Cumulative Participating Registered Share	fibo-sec-eq-10962:PreferredNonVotingRedeemableExchangeableCumulativeParticipatingRegisteredShare	Preferred share that confers zero votes per share, may be exchanged for securities of another issuer, may be redeemed at the option of the issuer and/or of the shareholder, provides a periodic stated income, dividends not paid in any year accumulate, and participates with common shareholders in further dividend and capital distributions, and is registered	
Preferred Non Voting Redeemable Exchangeable Cumulative Registered Share	fibo-sec-eq-10962:PreferredNonVotingRedeemableExchangeableCumulativeRegisteredShare	Preferred share that confers zero votes per share, may be exchanged for securities of another issuer, may be redeemed at the option of the issuer and/or of the shareholder, provides a periodic stated income and dividends not paid in any year accumulate, and is registered	
Preferred Non Voting Redeemable Exchangeable Extendable Adjustable Income Registered Share	fibo-sec-eq-10962:PreferredNonVotingRedeemableExchangeableExtendableAdjustableIncomeRegisteredShare	Preferred share that confers zero votes per share, may be exchanged for securities of another issuer, whose issuer and/or shareholders have the option to extend the maturity date, that provides a periodic income whose dividend rate is set periodically, and is registered	
Preferred Non Voting Redeemable Exchangeable Extendable Auction Rate Income Registered Share	fibo-sec-eq-10962:PreferredNonVotingRedeemableExchangeableExtendableAuctionRateIncomeRegisteredShare	Preferred share that confers zero votes per share, may be exchanged for securities of another issuer, whose issuer and/or shareholders have the option to extend the maturity date, that provides a periodic income whose dividend rate is adjusted through an auction, and is registered	
Preferred Non Voting Redeemable Exchangeable Extendable Cumulative Participating Registered Share	fibo-sec-eq-10962:PreferredNonVotingRedeemableExchangeableExtendableCumulativeParticipatingRegisteredShare	Preferred share that confers zero votes per share, may be exchanged for securities of another issuer, whose issuer and/or shareholders have the option to extend the maturity date, that provides a periodic stated income, dividends not paid in any year accumulate, and participates with common shareholders in further dividend and capital distributions, and is registered	
Preferred Non Voting Redeemable Exchangeable Extendable Cumulative Registered Share	fibo-sec-eq-10962:PreferredNonVotingRedeemableExchangeableExtendableCumulativeRegisteredShare	Preferred share that confers zero votes per share, may be exchanged for securities of another issuer, whose issuer and/or shareholders have the option to extend the maturity date, that provides a periodic stated income and dividends not paid in any year accumulate, and is registered	

Name	Code	Comment	Stereotype
Preferred Non Voting Redeemable Exchangeable Extendable Fixed Income Registered Share	fibo-sec-eq-10962:PreferredNonVotingRedeemableExchangeableExtendableFixedIncomeRegisteredShare	Preferred share that confers zero votes per share, may be exchanged for securities of another issuer, whose issuer and/or shareholders have the option to extend the maturity date, that provides a periodic stated income, and is registered	
Preferred Non Voting Redeemable Exchangeable Extendable Normal Income Registered Share	fibo-sec-eq-10962:PreferredNonVotingRedeemableExchangeableExtendableNormalIncomeRegisteredShare	Preferred share that confers zero votes per share, may be exchanged for securities of another issuer, whose issuer and/or shareholders have the option to extend the maturity date, that provides the same dividends as common/ordinary shareholders, and is registered	
Preferred Non Voting Redeemable Exchangeable Extendable Participating Registered Share	fibo-sec-eq-10962:PreferredNonVotingRedeemableExchangeableExtendableParticipatingRegisteredShare	Preferred share that confers zero votes per share, may be exchanged for securities of another issuer, whose issuer and/or shareholders have the option to extend the maturity date, that provides a periodic stated income and participates with common shareholders in further dividend and capital distributions, and is registered	
Preferred Non Voting Redeemable Exchangeable Fixed Income Registered Share	fibo-sec-eq-10962:PreferredNonVotingRedeemableExchangeableFixedIncomeRegisteredShare	Preferred share that confers zero votes per share, may be exchanged for securities of another issuer, may be redeemed at the option of the issuer and/or of the shareholder, provides a periodic stated income, and is registered	
Preferred Non Voting Redeemable Exchangeable Normal Income Registered Share	fibo-sec-eq-10962:PreferredNonVotingRedeemableExchangeableNormalIncomeRegisteredShare	Preferred share that confers zero votes per share, may be exchanged for securities of another issuer, may be redeemed at the option of the issuer and/or of the shareholder, provides the same dividends as common/ordinary shareholders, and is registered	
Preferred Non Voting Redeemable Exchangeable Participating Registered Share	fibo-sec-eq-10962:PreferredNonVotingRedeemableExchangeableParticipatingRegisteredShare	Preferred share that confers zero votes per share, may be exchanged for securities of another issuer, may be redeemed at the option of the issuer and/or of the shareholder, provides a periodic stated income and participates with common shareholders in further dividend and capital distributions, and is registered	
Preferred Non Voting Redeemable Extendable Adjustable Income Registered Share	fibo-sec-eq-10962:PreferredNonVotingRedeemableExtendableAdjustableIncomeRegisteredShare	Preferred share that confers zero votes per share, whose issuer and/or shareholders have the option to extend the maturity date, that provides a periodic income whose dividend rate is set periodically, and is registered	

Name	Code	Comment	Stereotype
Preferred Non Voting Redeemable Extendable Auction Rate Income Registered Share	fibo-sec-eq-10962:PreferredNonVotingRedeemableExtendableAuctionRateIncomeRegisteredShare	Preferred share that confers zero votes per share, whose issuer and/or shareholders have the option to extend the maturity date, that provides a periodic income whose dividend rate is adjusted through an auction, and is registered	
Preferred Non Voting Redeemable Extendable Cumulative Participating Registered Share	fibo-sec-eq-10962:PreferredNonVotingRedeemableExtendableCumulativeParticipatingRegisteredShare	Preferred share that confers zero votes per share, whose issuer and/or shareholders have the option to extend the maturity date, that provides a periodic stated income, dividends not paid in any year accumulate, and participates with common shareholders in further dividend and capital distributions, and is registered	
Preferred Non Voting Redeemable Extendable Cumulative Registered Share	fibo-sec-eq-10962:PreferredNonVotingRedeemableExtendableCumulativeRegisteredShare	Preferred share that confers zero votes per share, whose issuer and/or shareholders have the option to extend the maturity date, that provides a periodic stated income and dividends not paid in any year accumulate, and is registered	
Preferred Non Voting Redeemable Extendable Fixed Income Registered Share	fibo-sec-eq-10962:PreferredNonVotingRedeemableExtendableFixedIncomeRegisteredShare	Preferred share that confers zero votes per share, whose issuer and/or shareholders have the option to extend the maturity date, that provides a periodic stated income, and is registered	
Preferred Non Voting Redeemable Extendable Normal Income Registered Share	fibo-sec-eq-10962:PreferredNonVotingRedeemableExtendableNormalIncomeRegisteredShare	Preferred share that confers zero votes per share, whose issuer and/or shareholders have the option to extend the maturity date, that provides the same dividends as common/ordinary shareholders, and is registered	
Preferred Non Voting Redeemable Extendable Participating Registered Share	fibo-sec-eq-10962:PreferredNonVotingRedeemableExtendableParticipatingRegisteredShare	Preferred share that confers zero votes per share, whose issuer and/or shareholders have the option to extend the maturity date, that provides a periodic stated income and participates with common shareholders in further dividend and capital distributions, and is registered	
Preferred Non Voting Redeemable Fixed Income Registered Share	fibo-sec-eq-10962:PreferredNonVotingRedeemableFixedIncomeRegisteredShare	Preferred share that confers zero votes per share, may be redeemed at the option of the issuer and/or of the shareholder, provides a periodic stated income, and is registered	

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Preferred Non Voting Redeemable Normal Income Registered Share	fibo-sec-eq-10962:PreferredNonVotingRedeemableNormalIncomeRegisteredShare	Preferred share that confers zero votes per share, may be redeemed at the option of the issuer and/or of the shareholder, provides the same dividends as common/ordinary shareholders, and is registered	
Preferred Non Voting Redeemable Participating Registered Share	fibo-sec-eq-10962:PreferredNonVotingRedeemableParticipatingRegisteredShare	Preferred share that confers zero votes per share, may be redeemed at the option of the issuer and/or of the shareholder, provides a periodic stated income and participates with common shareholders in further dividend and capital distributions, and is registered	
Preferred Restricted Voting Exchangeable Adjustable Income Registered Share	fibo-sec-eq-10962:PreferredRestrictedVotingExchangeableAdjustableIncomeRegisteredShare	Preferred share that confers less than one vote per share, may be exchanged for securities of another issuer, provides a periodic income whose dividend rate is set periodically, and is registered	
Preferred Restricted Voting Exchangeable Auction Rate Income Registered Share	fibo-sec-eq-10962:PreferredRestrictedVotingExchangeableAuctionRateIncomeRegisteredShare	Preferred share that confers less than one vote per share, may be exchanged for securities of another issuer, provides a periodic income whose dividend rate is adjusted through an auction, and is registered	
Preferred Restricted Voting Exchangeable Cumulative Participating Registered Share	fibo-sec-eq-10962:PreferredRestrictedVotingExchangeableCumulativeParticipatingRegisteredShare	Preferred share that confers less than one vote per share, may be exchanged for securities of another issuer, provides a periodic stated income, dividends not paid in any year accumulate, and participates with common shareholders in further dividend and capital distributions, and is registered	
Preferred Restricted Voting Exchangeable Cumulative Registered Share	fibo-sec-eq-10962:PreferredRestrictedVotingExchangeableCumulativeRegisteredShare	Preferred share that confers less than one vote per share, may be exchanged for securities of another issuer, provides a periodic stated income and dividends not paid in any year accumulate, and is registered	
Preferred Restricted Voting Exchangeable Fixed Income Registered Share	fibo-sec-eq-10962:PreferredRestrictedVotingExchangeableFixedIncomeRegisteredShare	Preferred share that confers less than one vote per share, may be exchanged for securities of another issuer, provides a periodic stated income, and is registered	
Preferred Restricted Voting Exchangeable Normal Income Registered Share	fibo-sec-eq-10962:PreferredRestrictedVotingExchangeableNormalIncomeRegisteredShare	Preferred share that confers less than one vote per share, may be exchanged for securities of another issuer, provides the same dividends as common/ordinary shareholders, and is registered	
Preferred Restricted Voting Exchangeable Participating Registered Share	fibo-sec-eq-10962:PreferredRestrictedVotingExchangeableParticipatingRegisteredShare	Preferred share that confers less than one vote per share, may be exchanged for securities of another issuer, provides a periodic stated income and participates with common shareholders in further dividend and capital distributions, and is registered	

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Preferred Restricted Voting Extendable Adjustable Income Registered Share	fibo-sec-eq-10962:PreferredRestrictedVotingExtendableAdjustableIncomeRegisteredShare	Preferred share that confers less than one vote per share, may be redeemed at the option of the issuer and/or of the shareholder with an extendable redemption date, provides a periodic income whose dividend rate is set periodically, and is registered	
Preferred Restricted Voting Extendable Auction Rate Income Registered Share	fibo-sec-eq-10962:PreferredRestrictedVotingExtendableAuctionRateIncomeRegisteredShare	Preferred share that confers less than one vote per share, may be redeemed at the option of the issuer and/or of the shareholder with an extendable redemption date, provides a periodic income whose dividend rate is adjusted through an auction, and is registered	
Preferred Restricted Voting Extendable Cumulative Participating Registered Share	fibo-sec-eq-10962:PreferredRestrictedVotingExtendableCumulativeParticipatingRegisteredShare	Preferred share that confers less than one vote per share, may be redeemed at the option of the issuer and/or of the shareholder with an extendable redemption date, provides a periodic stated income, dividends not paid in any year accumulate, and participates with common shareholders in further dividend and capital distributions, and is registered	
Preferred Restricted Voting Extendable Cumulative Registered Share	fibo-sec-eq-10962:PreferredRestrictedVotingExtendableCumulativeRegisteredShare	Preferred share that confers less than one vote per share, may be redeemed at the option of the issuer and/or of the shareholder with an extendable redemption date, provides a periodic stated income and dividends not paid in any year accumulate, and is registered	
Preferred Restricted Voting Extendable Fixed Income Registered Share	fibo-sec-eq-10962:PreferredRestrictedVotingExtendableFixedIncomeRegisteredShare	Preferred share that confers less than one vote per share, may be redeemed at the option of the issuer and/or of the shareholder with an extendable redemption date, provides a periodic stated income, and is registered	
Preferred Restricted Voting Extendable Normal Income Registered Share	fibo-sec-eq-10962:PreferredRestrictedVotingExtendableNormalIncomeRegisteredShare	Preferred share that confers less than one vote per share, may be redeemed at the option of the issuer and/or of the shareholder with an extendable redemption date, provides the same dividends as common/ordinary shareholders, and is registered	
Preferred Restricted Voting Extendable Participating Registered Share	fibo-sec-eq-10962:PreferredRestrictedVotingExtendableParticipatingRegisteredShare	Preferred share that confers less than one vote per share, may be redeemed at the option of the issuer and/or of the shareholder with an extendable redemption date, provides a periodic stated income and participates with common shareholders in further dividend and capital distributions, and is registered	
Preferred Restricted Voting Perpetual Adjustable Income Registered Share	fibo-sec-eq-10962:PreferredRestrictedVotingPerpetualAdjustableIncomeRegisteredShare	Preferred share that confers less than one vote per share, has no fixed maturity date, provides a periodic income whose dividend rate is set periodically, and is registered	
Preferred Restricted Voting Perpetual Auction Rate Income Registered Share	fibo-sec-eq-10962:PreferredRestrictedVotingPerpetualAuctionRateIncomeRegisteredShare	Preferred share that confers less than one vote per share, has no fixed maturity date, provides a periodic income whose dividend rate is adjusted through an auction, and is registered	

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Preferred Restricted Voting Perpetual Cumulative Participating Registered Share	fibo-sec-eq-10962:PreferredRestrictedVotingPerpetualCumulativeParticipatingRegisteredShare	Preferred share that confers less than one vote per share, has no fixed maturity date, provides a periodic stated income, dividends not paid in any year accumulate, and participates with common shareholders in further dividend and capital distributions, and is registered	
Preferred Restricted Voting Perpetual Cumulative Registered Share	fibo-sec-eq-10962:PreferredRestrictedVotingPerpetualCumulativeRegisteredShare	Preferred share that confers less than one vote per share, has no fixed maturity date, provides a periodic stated income and dividends not paid in any year accumulate, and is registered	
Preferred Restricted Voting Perpetual Fixed Income Registered Share	fibo-sec-eq-10962:PreferredRestrictedVotingPerpetualFixedIncomeRegisteredShare	Preferred share that confers less than one vote per share, has no fixed maturity date, provides a periodic stated income, and is registered	
Preferred Restricted Voting Perpetual Normal Income Registered Share	fibo-sec-eq-10962:PreferredRestrictedVotingPerpetualNormalIncomeRegisteredShare	Preferred share that confers less than one vote per share, has no fixed maturity date, provides the same dividends as common/ordinary shareholders, and is registered	
Preferred Restricted Voting Perpetual Participating Registered Share	fibo-sec-eq-10962:PreferredRestrictedVotingPerpetualParticipatingRegisteredShare	Preferred share that confers less than one vote per share, has no fixed maturity date, provides a periodic stated income and participates with common shareholders in further dividend and capital distributions, and is registered	
Preferred Restricted Voting Redeemable Adjustable Income Registered Share	fibo-sec-eq-10962:PreferredRestrictedVotingRedeemableAdjustableIncomeRegisteredShare	Preferred share that confers less than one vote per share, may be redeemed at the option of the issuer and/or of the shareholder, provides a periodic income whose dividend rate is set periodically, and is registered	
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Preferred Restricted Voting Redeemable Cumulative Participating Registered Share	fibo-sec-eq-10962:PreferredRestrictedVotingRedeemableCumulativeParticipatingRegisteredShare	Preferred share that confers less than one vote per share, may be redeemed at the option of the issuer and/or of the shareholder, provides a periodic stated income, dividends not paid in any year accumulate, and participates with common shareholders in further dividend and capital distributions, and is registered	
Preferred Restricted Voting Redeemable Cumulative Registered Share	fibo-sec-eq-10962:PreferredRestrictedVotingRedeemableCumulativeRegisteredShare	Preferred share that confers less than one vote per share, may be redeemed at the option of the issuer and/or of the shareholder, provides a periodic stated income and dividends not paid in any year accumulate, and is registered	

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Preferred Restricted Voting Redeemable Exchangeable Adjustable Income Registered Share	fibo-sec-eq-10962:PreferredRestrictedVotingRedeemableExchangeableAdjustableIncomeRegisteredShare	Preferred share that confers less than one vote per share, may be redeemed at the option of the issuer and/or of the shareholder, provides a periodic income whose dividend rate is set periodically, and is registered	
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Preferred Restricted Voting Redeemable Exchangeable Cumulative Participating Registered Share	fibo-sec-eq-10962:PreferredRestrictedVotingRedeemableExchangeableCumulativeParticipatingRegisteredShare	Preferred share that confers less than one vote per share, may be exchanged for securities of another issuer, may be redeemed at the option of the issuer and/or of the shareholder, provides a periodic stated income, dividends not paid in any year accumulate, and participates with common shareholders in further dividend and capital distributions, and is registered	
Preferred Restricted Voting Redeemable Exchangeable Cumulative Registered Share	fibo-sec-eq-10962:PreferredRestrictedVotingRedeemableExchangeableCumulativeRegisteredShare	Preferred share that confers less than one vote per share, may be exchanged for securities of another issuer, may be redeemed at the option of the issuer and/or of the shareholder, provides a periodic stated income and dividends not paid in any year accumulate, and is registered	
Preferred Restricted Voting Redeemable Exchangeable Extendable Adjustable Income Registered Share	fibo-sec-eq-10962:PreferredRestrictedVotingRedeemableExchangeableExtendableAdjustableIncomeRegisteredShare	Preferred share that confers less than one vote per share, may be exchanged for securities of another issuer, whose issuer and/or shareholders have the option to extend the maturity date, that provides a periodic income whose dividend rate is set periodically, and is registered	
Preferred Restricted Voting Redeemable Exchangeable Extendable Auction Rate Income Registered Share	fibo-sec-eq-10962:PreferredRestrictedVotingRedeemableExchangeableExtendableAuctionRateIncomeRegisteredShare	Preferred share that confers less than one vote per share, may be exchanged for securities of another issuer, whose issuer and/or shareholders have the option to extend the maturity date, that provides a periodic income whose dividend rate is adjusted through an auction, and is registered	

Name	Code	Comment	Stereotype
Preferred Restricted Voting Redeemable Exchangeable Extendable Cumulative Participating Registered Share	fibo-sec-eq-10962:PreferredRestrictedVotingRedeemableExchangeableExtendableCumulativeParticipatingRegisteredShare	Preferred share that confers less than one vote per share, may be exchanged for securities of another issuer, whose issuer and/or shareholders have the option to extend the maturity date, that provides a periodic stated income, dividends not paid in any year accumulate, and participates with common shareholders in further dividend and capital distributions, and is registered	
Preferred Restricted Voting Redeemable Exchangeable Extendable Cumulative Registered Share	fibo-sec-eq-10962:PreferredRestrictedVotingRedeemableExchangeableExtendableCumulativeRegisteredShare	Preferred share that confers less than one vote per share, may be exchanged for securities of another issuer, whose issuer and/or shareholders have the option to extend the maturity date, that provides a periodic stated income and dividends not paid in any year accumulate, and is registered	
Preferred Restricted Voting Redeemable Exchangeable Extendable Fixed Income Registered Share	fibo-sec-eq-10962:PreferredRestrictedVotingRedeemableExchangeableExtendableFixedIncomeRegisteredShare	Preferred share that confers less than one vote per share, may be exchanged for securities of another issuer, whose issuer and/or shareholders have the option to extend the maturity date, that provides a periodic stated income, and is registered	
Preferred Restricted Voting Redeemable Exchangeable Extendable Normal Income Registered Share	fibo-sec-eq-10962:PreferredRestrictedVotingRedeemableExchangeableExtendableNormalIncomeRegisteredShare	Preferred share that confers less than one vote per share, may be exchanged for securities of another issuer, whose issuer and/or shareholders have the option to extend the maturity date, that provides the same dividends as common/ordinary shareholders, and is registered	
Preferred Restricted Voting Redeemable Exchangeable Extendable Participating Registered Share	fibo-sec-eq-10962:PreferredRestrictedVotingRedeemableExchangeableExtendableParticipatingRegisteredShare	Preferred share that confers less than one vote per share, may be exchanged for securities of another issuer, whose issuer and/or shareholders have the option to extend the maturity date, that provides a periodic stated income and participates with common shareholders in further dividend and capital distributions, and is registered	
Preferred Restricted Voting Redeemable Exchangeable Fixed Income Registered Share	fibo-sec-eq-10962:PreferredRestrictedVotingRedeemableExchangeableFixedIncomeRegisteredShare	Preferred share that confers less than one vote per share, may be exchanged for securities of another issuer, may be redeemed at the option of the issuer and/or of the shareholder, provides a periodic stated income, and is registered	

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Preferred Restricted Voting Redeemable Exchangeable Normal Income Registered Share	fibo-sec-eq-10962:PreferredRestrictedVotingRedeemableExchangeableNormalIncomeRegisteredShare	Preferred share that confers less than one vote per share, may be exchanged for securities of another issuer, may be redeemed at the option of the issuer and/or of the shareholder, provides the same dividends as common/ordinary shareholders, and is registered	
Preferred Restricted Voting Redeemable Exchangeable Participating Registered Share	fibo-sec-eq-10962:PreferredRestrictedVotingRedeemableExchangeableParticipatingRegisteredShare	Preferred share that confers less than one per share, may be exchanged for securities of another issuer, may be redeemed at the option of the issuer and/or of the shareholder, provides a periodic stated income and participates with common shareholders in further dividend and capital distributions, and is registered	
Preferred Restricted Voting Redeemable Extendable Adjustable Income Registered Share	fibo-sec-eq-10962:PreferredRestrictedVotingRedeemableExtendableAdjustableIncomeRegisteredShare	Preferred share that confers less than one vote per share, whose issuer and/or shareholders have the option to extend the maturity date, that provides a periodic income whose dividend rate is set periodically, and is registered	
Preferred Restricted Voting Redeemable Extendable Auction Rate Income Registered Share	fibo-sec-eq-10962:PreferredRestrictedVotingRedeemableExtendableAuctionRateIncomeRegisteredShare	Preferred share that confers less than one vote per share, whose issuer and/or shareholders have the option to extend the maturity date, that provides a periodic income whose dividend rate is adjusted through an auction, and is registered	
Preferred Restricted Voting Redeemable Extendable Cumulative Participating Registered Share	fibo-sec-eq-10962:PreferredRestrictedVotingRedeemableExtendableCumulativeParticipatingRegisteredShare	Preferred share that confers less than one vote per share, whose issuer and/or shareholders have the option to extend the maturity date, that provides a periodic stated income, dividends not paid in any year accumulate, and participates with common shareholders in further dividend and capital distributions, and is registered	
Preferred Restricted Voting Redeemable Extendable Cumulative Registered Share	fibo-sec-eq-10962:PreferredRestrictedVotingRedeemableExtendableCumulativeRegisteredShare	Preferred share that confers less than one vote per share, whose issuer and/or shareholders have the option to extend the maturity date, that provides a periodic stated income and dividends not paid in any year accumulate, and is registered	
Preferred Restricted Voting Redeemable Extendable Fixed Income Registered Share	fibo-sec-eq-10962:PreferredRestrictedVotingRedeemableExtendableFixedIncomeRegisteredShare	Preferred share that confers less than one vote per share, whose issuer and/or shareholders have the option to extend the maturity date, that provides a periodic stated income, and is registered	

Name	Code	Comment	Stereotype
Preferred Restricted Voting Redeemable Extendable Normal Income Registered Share	fibo-sec-eq-10962:PreferredRestrictedVotingRedeemableExtendableNormalIncomeRegisteredShare	Preferred share that confers less than one vote per share, whose issuer and/or shareholders have the option to extend the maturity date, that provides the same dividends as common/ordinary shareholders, and is registered	
Preferred Restricted Voting Redeemable Extendable Participating Registered Share	fibo-sec-eq-10962:PreferredRestrictedVotingRedeemableExtendableParticipatingRegisteredShare	Preferred share that confers less than one vote per share, whose issuer and/or shareholders have the option to extend the maturity date, that provides a periodic stated income and participates with common shareholders in further dividend and capital distributions, and is registered	
Preferred Restricted Voting Redeemable Fixed Income Registered Share	fibo-sec-eq-10962:PreferredRestrictedVotingRedeemableFixedIncomeRegisteredShare	Preferred share that confers less than one vote per share, may be redeemed at the option of the issuer and/or of the shareholder, provides a periodic stated income, and is registered	
Preferred Restricted Voting Redeemable Normal Income Registered Share	fibo-sec-eq-10962:PreferredRestrictedVotingRedeemableNormalIncomeRegisteredShare	Preferred share that confers less than one vote per share, may be redeemed at the option of the issuer and/or of the shareholder, provides the same dividends as common/ordinary shareholders, and is registered	
Preferred Restricted Voting Redeemable Participating Registered Share	fibo-sec-eq-10962:PreferredRestrictedVotingRedeemableParticipatingRegisteredShare	Preferred share that confers less than one vote per share, may be redeemed at the option of the issuer and/or of the shareholder, provides a periodic stated income and participates with common shareholders in further dividend and capital distributions, and is registered	
Preferred Share	fibo-sec-eq-eq:PreferredShare	Share that pays dividends at a specified rate and has preference over common shares in the payment of dividends and liquidation of corporate assets	
Preferred Share Purchase Right	fibo-der-drc-law:PreferredSharePurchaseRight	Purchase right that gives a prospective acquirer's preferred shareholders the right to buy preferred shares of the firm or preferred shares of anyone who acquires the firm at a deep discount to their fair market value	
Preferred Share Subscription Right	fibo-der-drc-law:PreferredShareSubscriptionRight	Subscription right entitling existing preferred shareholders to subscribe to new securities at a price normally lower than the prevailing market price	
Preferred Share With Adjustable Rate Dividend	fibo-sec-eq-eq:PreferredShareWithAdjustableRateDividend	Preferred share whose dividend rate varies according to some benchmark	
Preferred Share With Auction Rate Dividend	fibo-sec-eq-eq:PreferredShareWithAuctionRateDividend	Preferred share whose dividend rate is periodically reset through an auction, such as a Dutch auction	
Preferred Share With Fixed Maturity Date	fibo-sec-eq-eq:PreferredShareWithFixedMaturityDate	Preferred share whose maturity date is set, typically according to the terms of the prospectus	

Name	Code	Comment	Stereotype
Preferred Share With Fixed Rate Dividend	fibo-sec-eq- eq:PreferredShareWithFixedRateDividend	Preferred share whose dividends are set, typically according to the terms of the prospectus	
Preferred Voting Exchangeable Adjustable Income Registered Share	fibo-sec-eq- 10962:PreferredVotingExchangeableAdjustableIncomeRegisteredShare	Preferred share that confers exactly one vote per share, may be exchanged for securities of another issuer, provides a periodic income whose dividend rate is set periodically, and is registered	
Preferred Voting Exchangeable Auction Rate Income Registered Share	fibo-sec-eq- 10962:PreferredVotingExchangeableAuctionRateIncomeRegisteredShare	Preferred share that confers exactly one vote per share, may be exchanged for securities of another issuer, provides a periodic income whose dividend rate is adjusted through an auction, and is registered	
Preferred Voting Exchangeable Cumulative Participating Registered Share	fibo-sec-eq- 10962:PreferredVotingExchangeableCumulativeParticipatingRegisteredShare	Preferred share that confers exactly one vote per share, may be exchanged for securities of another issuer, provides a periodic stated income, dividends not paid in any year accumulate, and participates with common shareholders in further dividend and capital distributions, and is registered	
Preferred Voting Exchangeable Cumulative Registered Share	fibo-sec-eq- 10962:PreferredVotingExchangeableCumulativeRegisteredShare	Preferred share that confers exactly one vote per share, may be exchanged for securities of another issuer, provides a periodic stated income and dividends not paid in any year accumulate, and is registered	
Preferred Voting Exchangeable Fixed Income Registered Share	fibo-sec-eq- 10962:PreferredVotingExchangeableFixedIncomeRegisteredShare	Preferred share that confers exactly one vote per share, may be exchanged for securities of another issuer, provides a periodic stated income, and is registered	
Preferred Voting Exchangeable Normal Income Registered Share	fibo-sec-eq- 10962:PreferredVotingExchangeableNormalIncomeRegisteredShare	Preferred share that confers exactly one vote per share, may be exchanged for securities of another issuer, provides the same dividends as common/ordinary shareholders, and is registered	
Preferred Voting Exchangeable Participating Registered Share	fibo-sec-eq- 10962:PreferredVotingExchangeableParticipatingRegisteredShare	Preferred share that confers exactly one vote per share, may be exchanged for securities of another issuer, provides a periodic stated income and participates with common shareholders in further dividend and capital distributions, and is registered	
Preferred Voting Extendable Adjustable Income Registered Share	fibo-sec-eq- 10962:PreferredVotingExtendableAdjustableIncomeRegisteredShare	Preferred share that confers exactly one vote per share, may be redeemed at the option of the issuer and/or of the shareholder with an extendable redemption date, provides a periodic income whose dividend rate is set periodically, and is registered	

Name	Code	Comment	Stereotype
Preferred Voting Extendable Auction Rate Income Registered Share	fibo-sec-eq-10962:PreferredVotingExtendableAuctionRateIncomeRegisteredShare	Preferred share that confers exactly one vote per share, may be redeemed at the option of the issuer and/or of the shareholder with an extendable redemption date, provides a periodic income whose dividend rate is adjusted through an auction, and is registered	
Preferred Voting Extendable Cumulative Participating Registered Share	fibo-sec-eq-10962:PreferredVotingExtendableCumulativeParticipatingRegisteredShare	Preferred share that confers exactly one vote per share, may be redeemed at the option of the issuer and/or of the shareholder with an extendable redemption date, provides a periodic stated income, dividends not paid in any year accumulate, and participates with common shareholders in further dividend and capital distributions, and is registered	
Preferred Voting Extendable Cumulative Registered Share	fibo-sec-eq-10962:PreferredVotingExtendableCumulativeRegisteredShare	Preferred share that confers exactly one vote per share, may be redeemed at the option of the issuer and/or of the shareholder with an extendable redemption date, provides a periodic stated income and dividends not paid in any year accumulate, and is registered	
Preferred Voting Extendable Fixed Income Registered Share	fibo-sec-eq-10962:PreferredVotingExtendableFixedIncomeRegisteredShare	Preferred share that confers exactly one vote per share, may be redeemed at the option of the issuer and/or of the shareholder with an extendable redemption date, provides a periodic stated income, and is registered	
Preferred Voting Extendable Normal Income Registered Share	fibo-sec-eq-10962:PreferredVotingExtendableNormalIncomeRegisteredShare	Preferred share that confers exactly one vote per share, may be redeemed at the option of the issuer and/or of the shareholder with an extendable redemption date, provides the same dividends as common/ordinary shareholders, and is registered	
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Preferred Voting Perpetual Adjustable Income Registered Share	fibo-sec-eq-10962:PreferredVotingPerpetualAdjustableIncomeRegisteredShare	Preferred share that confers exactly one vote per share, has no fixed maturity date, provides a periodic income whose dividend rate is set periodically, and is registered	
Preferred Voting Perpetual Auction Rate Income Registered Share	fibo-sec-eq-10962:PreferredVotingPerpetualAuctionRateIncomeRegisteredShare	Preferred share that confers exactly one vote per share, has no fixed maturity date, provides a periodic income whose dividend rate is adjusted through an auction, and is registered	
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Prefix	cmns-qtu:Prefix	Named multiple or sub-multiple multiplication factor used in the specification of a derived unit	
Prefixed Unit	cmns-qtu:PrefixedUnit	Conversion-based unit that is defined with respect to another measurement reference unit through a linear conversion relationship with a named prefix that represents a multiple or submultiple of a unit	
Prepayment Speed	fibo-sec-dbt-pbs:PrepaymentSpeed	Estimated rate at which a debt or part of a debt is paid off ahead of schedule	
Prepayment Terms	fibo-loan-ln-ln:PrepaymentTerms	Principal repayment terms related to payment of the loan prior to maturity	
Prescriptive Event	fibo-sec-dbt-dbti:PrescriptiveEvent	Event related to the imposition or enforcement of a rule, method, formula, etc.	
Present Value	fibo-fnd-arr-asmt:PresentValue	Value of an asset today, which may be calculated from reference data and may be based on its expected future value	
Price	fibo-fnd-acc-cur:Price	Amount of money, goods, or services requested, expected, required, or given in exchange for something else	
Price Analytic	fibo-fbc-fi-ip:PriceAnalytic	Statistical measure involving security prices	
Price Determination Method	fibo-fbc-fi-ip:PriceDeterminationMethod	Strategy for calculating or otherwise establishing a price for something	
Price Per Share	fibo-sec-eq-eq:PricePerShare	Price for one share of a given security at some point in time	
Price Spread	fibo-fbc-fi-ip:PriceSpread	Difference between two prices	
Price Structure	fibo-ind-ind-ind:PriceStructure	Structured collection of prices, such as market prices for some index or security, such that volatility or other analyses may be performed over the structure	
Price Volatility	fibo-ind-ind-ind:PriceVolatility	Statistical measure of the rate of change in pricing for a given security or market index	
Pricing Model	fibo-fbc-fi-ip:PricingModel	Expression used to determine a value for an instrument at a given point in time	

Name	Code	Comment	Stereotype
Primary Address Number	fibo-fnd-plc-adr:PrimaryAddressNumber	Address component that identifies a location with respect to a given street	
Primary Card Account Number	fibo-loan-spc-crd:PrimaryCardAccountNumber	Composite identifier of 14 or 16 digits embossed on a bank or payment card and encoded in the card's magnetic strip	
Primary Federal Regulator	fibo-fbc-fct-usjrga:PrimaryFederalRegulator	Federal regulatory agency that is designated as the main agency responsible for oversight of a given institution for an institution	Equivalent Entity
Principal	fibo-fbc-dae-dbt:Principal	With respect to a debt: the value of an obligation, such as a bond or loan, raised and that must be repaid at maturity; for investments: the original amount of money invested, separate from any associated interest, dividends or capital gains	
Principal Only Strip	fibo-sec-dbt-dbti:PrincipalOnlyStrip	A strip that represents the principal portion of the monthly payments on the underlying debt instrument, such as a bond	
Principal Party	fibo-be-oac-exec:PrincipalParty	Controlling party that is responsible for the management of daily business operations of an organization	
Principal Payment	fibo-fbc-dae-dbt:PrincipalPayment	Event reflecting the actual payment of some amount of the principal of a debt	
Principal Payment Schedule	fibo-fbc-dae-dbt:PrincipalPaymentSchedule	Regular, contract-specific schedule including the dates on which some percentage or all of the principal is due to be (re)paid	
Principal Protected Note	fibo-sec-dbt-pbs:PrincipalProtectedNote	Structured finance that offers investors exposure to chosen underlying assets using various approaches and asymmetric pay-off profiles	
Principal Repayment Terms	fibo-fbc-dae-dbt:PrincipalRepaymentTerms	Contract terms that specify requirements for repayment of the principal	
Principal Underwriter	fibo-fbc-fct-fse:PrincipalUnderwriter	Underwriter who, as principal, purchases from an investment company, or pursuant to some contract has the right to purchase from such company, any security for distribution, or who as agent for such company sells or has the right to sell any security to a dealer or to the public, excluding any dealer who purchases from such company through sn underwriter acting as an agent for such company	
Priority Issue	fibo-cae-ce-act:PriorityIssue	Corporate action that is a public offer where, due to a limited amount of securities available, priority is given to existing shareholders	
Priority Level	fibo-fbc-dae-gty:PriorityLevel	Relative ranking that a guaranty has in the context of a contract, for example for a credit enhancement priority	
Private Company With Limited Liability	fibo-be-plc-plc:PrivateCompanyWithLimitedLiability	Hybrid business entity having characteristics of both a corporation and a partnership or sole proprietorship (depending on how many owners there are)	
Private Credit Fund	fibo-sec-fund-fund:PrivateCreditFund	Investment vehicle that provides loans or other forms of credit to companies, typically outside of the traditional banking system	
Private Equity Fund	fibo-sec-fund-fund:PrivateEquityFund	Investment fund used for making investments in various equity (and to a lesser extent debt) securities according to an investment strategy associated with private equity	
Private Fund	fibo-sec-sec-pls:PrivateFund	Managed investment that cannot offer securities to the public	

Name	Code	Comment	Stereotype
Private Limited Company	fibo-be-plc-plc:PrivateLimitedCompany	Private limited company whose shareholders' liability is limited to the capital they originally invested	
Private Mail Box Address	fibo-fnd-plc-uspsa:PrivateMailBoxAddress	Delivery address provided by a commercial mail receiving company that includes a supplementary address line containing the abbreviation 'PMB' or the pound "#" symbol followed by the mailbox number; alternatively, 'PMB' or '#' and the mailbox number can be appended to the street address	
Private Offering	fibo-sec-sec-iss:PrivateOffering	Offering of securities made privately to a limited number of qualified potential investors	
Private Placement Memorandum	fibo-sec-sec-iss:PrivatePlacementMemorandum	Legal document stating the objectives, risks and terms of investment involved with a private placement	
Private Student Loan	fibo-loan-spc-stu:PrivateStudentLoan	Student loan that is not considered a government-backed / regulated loan	
Private Warrant	fibo-der-drc-raw:PrivateWarrant	Warrant that is not tradable	
Privately Held Company	fibo-be-corp-corp:PrivatelyHeldCompany	Corporation whose issued shares are all held by a family or a small group of investors and, therefore, cannot be bought by the public	
Privately Held Share	fibo-sec-eq-eq:PrivatelyHeldShare	Share in a security that signifies ownership in an entity that is not publicly traded	
Privately Placed Depositary Receipt	fibo-sec-eq-dr:PrivatelyPlacedDepositaryReceipt	Depositary receipt that represents shares in a private placement under the SEC Rule 144-A	
Process Role	cmns-rlcmp:ProcessRole	Role that associates resources and participants to a structured set of activities involving various enterprise entities, that is designed and organised for a given purpose	
Producer	fibo-fnd-pas-pas:Producer	Grower, maker, fabricator, or manufacturer of some product or other good	
Producer Price Index	fibo-ind-ei-ei:ProducerPriceIndex	Economic indicator representing measure of the rate of change over time in the prices of goods and services bought and sold by producers	
produces	fibo-fnd-rel-rel:produces	Creates through a fabrication, manufacturing or production process	Associative Entity
Product	fibo-fnd-pas-pas:Product	Commercially distributed good that is (1) tangible property, (2) the output or result of a fabrication, manufacturing, or production process, or (3) something that passes through a distribution channel before being consumed or used.	
Product Identifier	fibo-fnd-pas-pas:ProductIdentifier	Sequence of characters uniquely identifying a product in some context	
Product Lifecycle	fibo-fbc-pas-fpas:ProductLifecycle	Lifecycle specific to a product or product family	
Product Lifecycle Event	fibo-fbc-pas-fpas:ProductLifecycleEvent	Kind of event that occurs during one or more stages of a product lifecycle	
Product Lifecycle Event Occurrence	fibo-fbc-pas-fpas:ProductLifecycleEventOccurrence	Actual occurrence of an event that happens during a specific stage of a specific product lifecycle	
Product Lifecycle Occurrence	fibo-fbc-pas-fpas:ProductLifecycleOccurrence	Realization of the lifecycle of a specific product	

Name	Code	Comment	Stereotype
Product Lifecycle Stage	fibo-fbc-pas-fpas:ProductLifecycleStage	Phase in a product lifecycle	
Product Lifecycle Stage Occurrence	fibo-fbc-pas-fpas:ProductLifecycleStageOccurrence	Realization of a specific stage in the lifecycle of a given product	
Productivity	fibo-ind-ei-ei:Productivity	Economic indicator representing ratio of a volume measure of output to a volume measure of input use	
Profit Objective	fibo-be-le-lp:ProfitObjective	Objective that reflects pursuit of a financial benefit that may be realized when the amount of revenue gained from a business activity exceeds the expenses, costs and taxes needed to sustain that activity	
Program	fibo-fnd-gao-obj:Program	State of affairs and coordinated set of activities designed to obtain benefits not available from managing them individually	
Program Identifier	fibo-fnd-gao-obj:ProgramIdentifier	Sequence of characters uniquely identifying a specific program within the context in which that program is administered	
Program Name	fibo-fnd-gao-obj:ProgramName	Contextual designation for a program within the context in which that program is administered	
Project	fibo-fnd-gao-obj:Project	State of affairs and unique and temporary organization, designed to deliver a tangible output	
Project Identifier	fibo-fnd-gao-obj:ProjectIdentifier	Sequence of characters uniquely identifying a specific project within the context in which that project or an overarching program is administered	
Project Name	fibo-fnd-gao-obj:ProjectName	Contextual designation for a project	
Projected Contract Event Schedule	fibo-fbc-dae-dbt:ProjectedContractEventSchedule	Schedule of events, including but not limited to anticipated payment events, rate reset events and others that are expected to occur over the lifetime of the contract	
Projected Value At Maturity	fibo-der-drc-exo:ProjectedValueAtMaturity	Expected value of the underlying asset at maturity calculated as of some date during the lookback period	
Promissory Note (dae)	fibo-fbc-dae-dbt:PromissoryNote	This entity's FIBO source ontology class or object property is deprecated (see the entity properties Annotation tab) and will be removed in a future release. Data modelers should use the equivalent entity instead.	Equivalent Entity
Promissory Note (fi)	fibo-fbc-fi-fi:PromissoryNote	Debt instrument that is a written promise by one party to another that commits that party to pay a specified sum on demand or within a specified time frame under specified terms	
Proper Interval	cmns-dt:ProperInterval	Time interval with a non-zero extent or duration	
Property Inspection	fibo-fnd-plc-rp:PropertyInspection	Event that involves analyzing one or more aspects of a real property	
Property Inspection Report	fibo-fnd-plc-rp:PropertyInspectionReport	Report covering the findings of a property inspection	

Name	Code	Comment	Stereotype
Proprietary Security Identification Scheme	fibo-sec-sec-id:ProprietarySecurityIdentificationScheme	Security identification scheme published by a commercial entity	
Proprietary Security Identifier	fibo-sec-sec-id:ProprietarySecurityIdentifier	Identifier supplied by a commercial entity	
Prospectus	fibo-sec-sec-iss:Prospectus	Formal, written offering document to sell securities that provides the facts an investor needs to make an informed investment decision	
Protective Collar	fibo-der-drc-opt:ProtectiveCollar	Collar that consists of a covered call and protective put	
Protective Put	fibo-der-drc-opt:ProtectivePut	Put option giving the buyer (holder) the right, but not the obligation, to sell the assets specified at with a strike price equal or close to the current price of the underlying asset, on or before a specified date	
provides (cmns)	cmns-org:provides	Makes available	Associative Entity
provides (fibo)	fibo-fnd-rel-rel:provides	This entity's FIBO source ontology class or object property is deprecated (see the entity properties Annotation tab) and will be removed in a future release. Data modelers should use the equivalent entity instead.	Associative Entity
provisions	fibo-fnd-pas-pas:provisions	Customizes, provides, or outfits something required for use in delivering a service	Associative Entity
Public Offering	fibo-sec-sec-iss:PublicOffering	Offering of securities for sale to the investment public, after compliance with registration requirements of the relevant regulatory authorities	
Public Purpose	fibo-be-le-lp:PublicPurpose	Objective that reflects values generally thought to be shared by and that is intended to benefit the populace as a whole	
Public Warrant	fibo-der-drc-raw:PublicWarrant	Warrant that may be traded over the counter (OTC) or through an exchange	
Publication	fibo-be-fct-pub:Publication	Document offered for general distribution and usually produced in multiple copies	
Publicly Held Company	fibo-be-corp-corp:PubliclyHeldCompany	Corporation whose shares are traded and held publicly	
Publicly Issued Debt	fibo-sec-dbt-dbti:PubliclyIssuedDebt	An issued debt in the form of a tradable debt instrument (security)	
Publisher	fibo-be-fct-pub:Publisher	Role of person(s) or organization(s) responsible for the printing or distribution of an item, whether in digital or print (physical) form	
publishes	fibo-be-fct-pub:publishes	Prepares and issues material for public consumption	Associative Entity
Puerto Rico Address	fibo-fnd-plc-uspsa:PuertoRicoAddress	Delivery address for a delivery point in Puerto Rico that may include a supplementary address line containing the abbreviation 'URB' followed by the name of the urbanization area that is appropriate for that address	
Purchase Right	fibo-der-drc-raw:PurchaseRight	Anti-takeover device that gives a prospective acquiree's shareholders the right to buy shares of the firm or shares of anyone who acquires the firm at a deep discount to their fair market value	

Name	Code	Comment	Stereotype
Put Event	fibo-sec-dbt-dbti:PutEvent	An event associated with the put schedule for a debt instrument, i.e., an event involving the 'put', or surrender of the instrument by the holder	
Put Feature	fibo-sec-dbt-dbti:PutFeature	Redemption provision giving the holder the right, but not the obligation, to sell a specified amount of the debt instrument (i.e., redeem it), prior to maturity	
Put Notification Provision	fibo-sec-dbt-dbti:PutNotificationProvision	A provision of a put feature defining notification requirements	
Put Notification Provision only has Date Period	fibo-sec-dbt-dbti:PutNotificationProvision_only_cmn s-dt:hasDatePeriod	A subtype of associative entity 'has Date Period' to restrict child entities for the parent, Put Notification Provision	Associative Entity
Put Option	fibo-der-drc-opt:PutOption	Option giving the buyer (holder) the right, but not the obligation, to sell the assets specified at a fixed price or formula, on or before a specified date	
Put Premium	fibo-sec-dbt-dbti:PutPremium	An amount over par that a debt instrument holder must pay to sell the security early	
Put Schedule	fibo-sec-dbt-dbti:PutSchedule	A schedule that defines the events associated with the put feature of a debt instrument, i.e, the dates on which the debt instrument may be sold at what price by the holder	
Put Warrant	fibo-der-drc-raw:PutWarrant	Warrant giving the buyer (holder) the right, but not the obligation, to sell the assets specified (i.e., acquire cash in exchange for the underlying assets) back to the issuer at a fixed price or formula, on or before a specified date	
Put Window	fibo-sec-dbt-dbti:PutWindow	An explicit period of time prior to a put date during which holder or agent must give notice to an issuer	
Qualified Dividend	fibo-sec-eq-eq:QualifiedDividend	Dividend that falls under capital gains tax rates that are lower than the income tax rates on unqualified (ordinary) dividends	
Qualified Investor Restriction	fibo-sec-sec-rst:QualifiedInvestorRestriction	Legal holding restriction that defines the concept of a qualified investor for a given purpose and specifies that only such qualified investors may hold the security	
Qualified Investor Restriction only has Holding Period	fibo-sec-sec-rst:QualifiedInvestorRestriction_only_fibo-sec-sec-rst:hasHoldingPeriod	A subtype of associative entity 'has Holding Period' to restrict child entities for the parent, Qualified Investor Restriction	Associative Entity
Qualified Measure	fibo-fnd-utl-alx:QualifiedMeasure	Statistical measure that is constrained by features, quantity kinds or units that refine how it is calculated	
qualifies	fibo-fnd-agr-ctr:qualifies	Limits, constrains or refines	Associative Entity
Qualifying Dividend Period	fibo-der-sbd-eqs:QualifyingDividendPeriod	Date period over which the sum of all qualifying dividends paid by the relevant issuers as identified in the swap terms is calculated	
Qualitative Rating Score	fibo-fnd-arr-rt:QualitativeRatingScore	Rating score that is represented as a qualitative code with respect to some rating scale	
Qualitative Value	fibo-fnd-arr-asmt:QualitativeValue	Value that has less precision or accuracy than a value determined via quantitative methods and which is usually expressed in codes rather than actual numbers	

Name	Code	Comment	Stereotype
Quantitative Rating Score	fibo-fnd-arr-rt:QuantitativeRatingScore	Rating score that is a simple numeric value on some scale, such as a credit rating for an individual	
Quantitative Value	fibo-fnd-arr-asmt:QuantitativeValue	Value determined via quantitative methods, expressed as a numerical value in appropriate units	
Quantity Dimension	cmns-qtu:QuantityDimension	Expression of the dependence of a quantity on the base quantities of a system of quantities as a product of powers of factors corresponding to the base quantities, omitting any numerical factor	
Quantity Kind	cmns-qtu:QuantityKind	Aspect common to mutually comparable quantities	
Quantity Kind Power Factor	cmns-qtu:QuantityKindPowerFactor	Factor in a product of powers that defines a derived quantity	
Quantity Name	cmns-qtu:QuantityName	Human-readable textual representation of the quantity	
Quote Driven Market	fibo-fbc-fct-mkt:QuoteDrivenMarket	Exchange in which prices are determined from bid and ask quotations made by market makers, dealers, or specialists	
Quoted Exchange Rate	fibo-ind-fx-fx:QuotedExchangeRate	Exchange rate quoted at a specific point in time, for a given block amount of currency as quoted against another (base) currency	
Quoted Price	fibo-ind-ind-ind:QuotedPrice	A monetary price quoted by some publisher on a given date	
Rainbow Option	fibo-der-drc-exo:RainbowOption	Exotic option linked to the performances of two or more underlying assets	
Rate Based Derivative Instrument	fibo-der-rtd-rtd:RateBasedDerivativeInstrument	Derivative instrument whose underlier is a non-physical observable value, such as an interest rate, market rate, economic indicator, statistical measure calculated over some collection of indices, or some other rate	
Rate Based Leg	fibo-der-drc-swp:RateBasedLeg	Swap leg of a rate-based swap based on a floating interest, floating inflation or fixed interest rate	
Rate Based Observable	fibo-der-rtd-rtd:RateBasedObservable	This entity's FIBO source ontology class or object property is deprecated (see the entity properties Annotation tab) and will be removed in a future release. Data modelers should use the equivalent entity instead.	Equivalent Entity
Rate Basis Convention	fibo-sec-dbt-bnd:RateBasisConvention	Basis for a percentage quoted rate as used in specifying bond call percentage amounts	
Rate Of Return	fibo-fbc-fi-ip:RateOfReturn	Net gain or loss on an investment over a specified time period, expressed as a percentage of the investment's initial cost or value as of a specific point in time	
Rate Reset Time Of Day	fibo-fbc-dae-dbt:RateResetTimeOfDay	Time of day that an interest rate is reset, as indicated by some interest rate authority or market data provider	
rates	fibo-fnd-arr-rt:rates	Indicates the instrument, party or something else to which a rating applies	Associative Entity
Rates Swap	fibo-der-drc-swp:RatesSwap	Swap in two counterparties each agree to pay the other cash flows on defined dates during an agreed period, based on a specified notional amount and a floating interest, floating inflation or fixed interest rate	

Name	Code	Comment	Stereotype
Rating	fibo-fnd-arr-rt:Rating	Standing of something at a particular time, indicated by at least one scores with respect to some scale, based on an assessment by some party	
Rating Agency	fibo-fnd-arr-rt:RatingAgency	Rating issuer that is also a rating scale publisher, frequently but not always an independent rating service	
Rating Assessment Activity	fibo-fnd-arr-rt:RatingAssessmentActivity	Assessment activity resulting in a grade or score and potentially a report describing the score and the process used to determine that score	
Rating Assessment Event	fibo-fnd-arr-rt:RatingAssessmentEvent	Individual assessment resulting in a grade or score and potentially a report describing the score	
Rating Issuer	fibo-fnd-arr-rt:RatingIssuer	Party that is responsible for issuing ratings	
Rating Party	fibo-fnd-arr-rt:RatingParty	Person, organization or group that analyzes some aspect of something and develops a rating	
Rating Report	fibo-fnd-arr-rt:RatingReport	Report describing a set of ratings	
Rating Scale	fibo-fnd-arr-rt:RatingScale	System for assigning a value to something according to some scale with respect to quality, a standard, or ranking	
Rating Scale Publisher	fibo-fnd-arr-rt:RatingScalePublisher	Party responsible for managing one or more rating schemes and potentially publishing ratings based on those schemes	
Rating Score	fibo-fnd-arr-rt:RatingScore	Grade, classification, or ranking of for something in accordance with some rating scale	
Ratio	cmns-qtu:Ratio	Proportional relationship between two different quantity values that gives rise to a datum of a specific quantity kind	
Ratio Debt Basket	fibo-der-sbd-sbd:RatioDebtBasket	Basket of debt instruments whose constituents are specified based on a leverage ratio based on total debt rather than only secured debt	
Ratio Scale	cmns-qtu:RatioScale	Measurement scale that represents quantitative values, allows comparison of differences in values, has a fixed zero value and is invariant under multiplication by a positive number	
Ratio Scale With Additional Limit Values	cmns-qtu:RatioScaleWithAdditionalLimitValues	Measurement scale that that represents a ratio scale that has additional limit values	
Raw Materials Sector	fibo-ind-ei-caei:RawMaterialsSector	A classifier used for price indices related to raw materials purchased by industries in Canada for further processing	
Real Estate (loc)	fibo-fnd-plc-loc:RealEstate	This entity's FIBO source ontology class or object property is deprecated (see the entity properties Annotation tab) and will be removed in a future release. Data modelers should use the equivalent entity instead.	Equivalent Entity
Real Estate (rp)	fibo-fnd-plc-rp:RealEstate	Real property, interests in mortgages on real property (including interests in mortgages on leaseholds of land or improvements thereon), and shares in qualified real estate investment trusts	

Name	Code	Comment	Stereotype
Real Estate Investment Trust	fibo-sec-fund-fund:RealEstateInvestmentTrust	Investment fund that offers shares/units to the public and invests in real estate directly	
Real Property	fibo-fnd-plc-rp:RealProperty	Physical asset defined as land together with any structures that are permanently attached to that land, such as houses, trees, fences and improvements	
Real Property Appraisal	fibo-fnd-plc-rp:RealPropertyAppraisal	Value assessment that estimates the amount of money some real property is worth	
Real Property Identifier	fibo-fnd-plc-rp:RealPropertyIdentifier	Unique identifier given to identify a specific real property in some jurisdiction	
Realized Variable Leg	fibo-der-drc-swp:RealizedVariableLeg	Performance-based leg wherein the payment is netted at maturity rather than periodically	
realizes	cmns-pts:realizes	Relates something to a situation or constituency in which the role they play is secondary, such as an experiencer or passive participant	Associative Entity
Reassignable Identifier	fibo-fnd-arr-id:ReassignableIdentifier	Identifier that uniquely identifies something for a given time period, and that may be reused to identify something else at a different point in time	
Receiver	fibo-be-oac-cpty:Receiver	Party appointed by some court for the purposes of winding up the affairs of some entity which is no longer solvent	
Receiving Party	fibo-der-drc-bsc:ReceivingParty	Party that receives payments in a transaction specified in a contract	
Recognized Market Operator	fibo-fbc-fct-mkt:RecognizedMarketOperator	Exchange that is operated or maintained by an operator registered under certain securities regulations that brings together purchasers and sellers of capital market products	
Record	cmns-doc:Record	Memorialization and objective evidence of activities performed, events occurred, results achieved, or statements made, regardless of its characteristics, media, physical form, or the manner in which it is recorded or stored	
records	cmns-doc:records	Documents for later reference	Associative Entity
records Transaction	fibo-fbc-pas-caa:recordsTransaction	Links an account statement to the individual transactions it documents	Associative Entity
Recurrence Interval	fibo-fnd-dt-fd:RecurrenceInterval	Time interval that is consistent between elements of a regular schedule	
Redeemable Preferred Share	fibo-sec-eq-eq:RedeemablePreferredShare	Preferred share that gives the issuer the right to redeem the stock under specified conditions	
Redeemable Preferred Share With Extendable Maturity Date	fibo-sec-eq-eq:RedeemablePreferredShareWithExtendableMaturityDate	Redeemable preferred share with a fixed maturity date whose issuer has the option to extend the maturity date	
Redeemable Preferred Share With Extendable Redemption Date	fibo-sec-eq-eq:RedeemablePreferredShareWithExtendableRedemptionDate	Redeemable preferred share whose redemption date can be modified	

Name	Code	Comment	Stereotype
Redemption Event	fibo-sec-dbt-dbti:RedemptionEvent	A prescriptive event involving the return of an investor's principal in a fixed-income security, such as a preferred stock or bond, or the sale of units in a mutual fund	
Redemption Payment	fibo-sec-dbt-bnd:RedemptionPayment	Repayment event involving payment of a bond's principal amount at maturity or when it is called	
Redemption Provision	fibo-fbc-fi-fi:RedemptionProvision	Contract provision enabling the issuer (writer) to regain possession through repayment of some stipulated price	
Redemption Schedule	fibo-sec-dbt-bnd:RedemptionSchedule	Repayment schedule whereby a given percentage of a bond issue is redeemed on predefined dates	
Reference	cmns-doc:Reference	Source that may be used to ascertain, interpret, or understand something	
Reference Document	cmns-doc:ReferenceDocument	Document that is used as a reference for something	Equivalent Entity
Reference Index	fibo-ind-mkt-bas:ReferenceIndex	Measure of change in the value of the contents of a basket over a given period of time	
Reference Index only has Periodicity	fibo-ind-mkt-bas:ReferenceIndex_only_fibo-fnd-utl-alx:hasPeriodicity	A subtype of associative entity 'has Periodicity' to restrict child entities for the parent, Reference Index	Associative Entity
Reference Interest Rate	fibo-ind-ir-ir:ReferenceInterestRate	Market rate that is a rate of interest paid by or agreed among some bank or set of banks	
Reference Interest Rate only has Tenor	fibo-ind-ir-ir:ReferenceInterestRate_only_fibo-ind-ir-ir:hasTenor	A subtype of associative entity 'has Tenor' to restrict child entities for the parent, Reference Interest Rate	Associative Entity
Reference Material	cmns-qtu:ReferenceMaterial	Material, sufficiently homogeneous and stable with reference to specified properties, which has been established to be fit for its intended use in measurement or in examination of nominal properties	
Reference Value	fibo-fnd-arr-asmt:ReferenceValue	Value for something discernible for which evidence can be obtained	
Referent	fibo-fnd-rel-rel:Referent	Something that another concept stands for, exemplifies, symbolizes, or otherwise mentions	
refers To	cmns-doc:refersTo	Makes reference to as a source for information or explanation	Associative Entity
Refinitiv Instrument Code	fibo-sec-sec-idind:RefinitivInstrumentCode	Proprietary code for financial instruments and indices owned, managed, and distributed by the London Stock Exchange Group's LSEG Financial Solutions (branded as Refinitiv)	
reflects	sm:reflects		Associative Entity
Region	cmns-loc:Region	Area that is a continuous part of a surface, space, or body	
Region Specific Identifier	fibo-fnd-plc-adr:RegionSpecificIdentifier	Geographic region or subdivision identifier used internally by a country or other region	

Name	Code	Comment	Stereotype
Regional Administrative Office Of A Foreign Bank	fibo-fbc-fct-usfse:RegionalAdministrativeOfficeOfA ForeignBank	Representative office that (1) Is established by a foreign bank that operates two or more branches, agencies, commercial lending companies, or banks in the United States; (2) Is located in the same city as one or more of the foreign bank's branches, agencies, commercial lending companies, or banks in the United States; (3) Manages, supervises, or coordinates the operations of the foreign bank or its affiliates, if any, in a particular geographic area that includes the United States or a region thereof, including by exercising credit approval authority in that area pursuant to written standards, credit policies, and procedures established by the foreign bank; and (4) Does not solicit business from actual or potential customers of the foreign bank or its affiliates.	
Regional Government	fibo-be-ge-ge:RegionalGovernment	Administrative body for a geographic area, such as a county, smaller town, or other similar community	
Regional Sovereignty	fibo-be-ge-ge:RegionalSovereignty	Legal person that corresponds to an administrative division, administrative unit, administrative entity or country subdivision (or, sometimes, geopolitical division or subnational entity), that has the capacity to incur debt, issue contracts, and enter into relations with other similar entities	
Registered Agent	fibo-fbc-pas-fpas:RegisteredAgent	Legal agent designated by some party to represent them and act on their behalf under a formal agency agreement	
Registered Charity Program Number	fibo-fbc-fct-cajrga:RegisteredCharityProgramNumber	Concatenation of an entity's business number, the 'RR' abbreviation and a 4-digit subaccount number used for registered charity contribution	
Registered Identifier	cmns-ra:RegisteredIdentifier	Contextual identifier that is registered in a registry by, or on behalf of, a registration authority according to some registration scheme	
Registered Investment Advisor	fibo-fbc-fct-fse:RegisteredInvestmentAdvisor	Registered agent and financial service provider that advises high net worth individuals on investments and manages their portfolios	
Registered Multilateral Trading Facility	fibo-fbc-fct-mkt:RegisteredMultilateralTradingFacility	Multilateral system operated by an investment firm or market operator, which brings together multiple third-party buying and selling interests in financial instruments in the system, in accordance with non-discretionary rules, in a way that results in a contract in accordance with the provisions of Title II of the MiFID II	
Registered Security registers (cmns)	fibo-sec-sec-1st:RegisteredSecurity cmns-ra:registers	Security that is registered with some registration authority Records something in a registry or archive	Associative Entity
registers (fibo)	fibo-fbc-fct-ra:registers	This entity's FIBO source ontology class or object property is deprecated (see the entity properties Annotation tab) and will be removed in a future release. Data modelers should use the equivalent entity instead.	Associative Entity
Registrar (cmns)	cmns-ra:Registrar	Role of a party that acts as a representative of a registration authority to provide registration services, including official record keeping	

Name	Code	Comment	Stereotype
Registrar (fibo)	fibo-fbc-fct-ra:Registrar	This entity's FIBO source ontology class or object property is deprecated (see the entity properties Annotation tab) and will be removed in a future release. Data modelers should use the equivalent entity instead.	Equivalent Entity
Registration Authority (cmns)	cmns-ra:RegistrationAuthority	Service provider that is officially responsible for maintaining a registry and providing registration services and/or for delegating of some or all of these roles to a registrar	
Registration Authority (fibo)	fibo-fbc-fct-ra:RegistrationAuthority	This entity's FIBO source ontology class or object property is deprecated (see the entity properties Annotation tab) and will be removed in a future release. Data modelers should use the equivalent entity instead.	Equivalent Entity
Registration Authority Code	fibo-fbc-fct-breg:RegistrationAuthorityCode	Identifier that uniquely identifies a business registry, and is associated with a registration authority and jurisdiction, issued by the Global Legal Entity Identifier Foundation (GLEIF)	
Registration Capacity	fibo-fbc-fct-ra:RegistrationCapacity	This entity's FIBO source ontology class or object property is deprecated (see the entity properties Annotation tab) and will be removed in a future release. Data modelers should use the equivalent entity instead.	Equivalent Entity
Registration Identifier	fibo-be-corp-corp:RegistrationIdentifier	Identifier that is officially allocated to an organization at the time of registration, typically in a jurisdiction in which said organization is organized or registered and used in that jurisdiction to identify the organization	
Registration Identifier Scheme	fibo-be-corp-corp:RegistrationIdentifierScheme	Scheme that defines the registration identifier per the issuing registration authority	
Registration Scheme (cmns)	cmns-ra:RegistrationScheme	Scheme for organizing information in a registry and allocating identifiers to registered items	
Registration Scheme (fibo)	fibo-fbc-fct-ra:RegistrationScheme	This entity's FIBO source ontology class or object property is deprecated (see the entity properties Annotation tab) and will be removed in a future release. Data modelers should use the equivalent entity instead.	Equivalent Entity
Registration Service (cmns)	cmns-ra:RegistrationService	Service provided to individuals and/or organizations for the registration of items in a registry	
Registration Service (fibo)	fibo-fbc-fct-ra:RegistrationService	This entity's FIBO source ontology class or object property is deprecated (see the entity properties Annotation tab) and will be removed in a future release. Data modelers should use the equivalent entity instead.	Equivalent Entity
Registration Status	fibo-fbc-fct-breg:RegistrationStatus	Lifecycle stage indicating the status of a given registration of something, such as a business or legal entity, as specified by the registration authority	
Registry (cmns)	cmns-ra:Registry	Authoritative record or collection of records relating to something	

Name	Code	Comment	Stereotype
Registry (cmns) only comprises	cmns-ra:Registry_only_cmns-col:comprises	A subtype of associative entity 'comprises' to restrict child entities for the parent, Registry (cmns)	Associative Entity
Registry (fibo)	fibo-fbc-fct-ra:Registry	This entity's FIBO source ontology class or object property is deprecated (see the entity properties Annotation tab) and will be removed in a future release. Data modelers should use the equivalent entity instead.	Equivalent Entity
Registry Entry (cmns)	cmns-ra:RegistryEntry	Constituent of a registry that includes the details for something recorded in that registry	
Registry Entry (fibo)	fibo-fbc-fct-ra:RegistryEntry	This entity's FIBO source ontology class or object property is deprecated (see the entity properties Annotation tab) and will be removed in a future release. Data modelers should use the equivalent entity instead.	Equivalent Entity
Registry Identifier	fibo-fbc-fct-ra:RegistryIdentifier	This entity's FIBO source ontology class or object property is deprecated (see the entity properties Annotation tab) and will be removed in a future release. Data modelers should use the equivalent entity instead.	Equivalent Entity
Regular Coupon Schedule	fibo-sec-dbt-bnd:RegularCouponSchedule	This entity's FIBO source ontology class or object property is deprecated (see the entity properties Annotation tab) and will be removed in a future release. Data modelers should use the equivalent entity instead.	Equivalent Entity
Regular Schedule	fibo-fnd-dt-fd:RegularSchedule	Schedule whose time intervals recur regularly	
Regulated Commodity	fibo-fbc-pas-fpas:RegulatedCommodity	Commodity under the jurisdiction of the regulatory agency, such as the Commodities Futures Trading Commission (CFTF) in the United States, which includes any commodity traded in an organized contracts market	
Regulated Commodity only is Regulated By (cmns)	fibo-fbc-pas-fpas:RegulatedCommodity_only_cmns-rga:isRegulatedBy	A subtype of associative entity 'is Regulated By (cmns)' to restrict child entities for the parent, Regulated Commodity	Associative Entity
Regulated Exchange	fibo-fbc-fct-mkt:RegulatedExchange	Regulated market that is operated by and/or managed by a market operator that brings together or facilitates the bringing together of multiple third-party buying and selling interests in financial instruments	
Regulated Student Loan	fibo-loan-spc-stu:RegulatedStudentLoan	Student loan (1) whose lender is a government agency or instrumentality, and/or (2) that is treated uniquely due to tax regulations	
regulates	cmns-rga:regulates	This entity's FIBO source ontology class or object property is deprecated (see the entity properties Annotation tab) and will be removed in a future release. Data modelers should use the equivalent entity instead.	Associative Entity
regulates Supply Of	fibo-fbc-fct-fse:regulatesSupplyOf	Relates a regulatory agency to something it controls or supervises the availability of in some market by means of rules and regulations	Associative Entity

Name	Code	Comment	Stereotype
Regulation	fibo-fnd-law-lcap:Regulation	A rule used to carry out a law	
Regulation Identification Scheme	fibo-fbc-fct-rga:RegulationIdentificationScheme	A scheme for organizing information and allocating identifiers to regulations	
Regulation Identifier	fibo-fbc-fct-rga:RegulationIdentifier	An identifier associated with a regulation	
Regulatory Action	fibo-cae-ce-act:RegulatoryAction	Action initiated by a regulatory agency that affects a legal entity or the securities it issues and may have a material impact on that entity's stakeholders, such as shareholders and creditors	
Regulatory Agency (cmns)	cmns-rga:RegulatoryAgency	Public authority or government agency responsible for exercising authority over something in a regulatory or supervisory capacity	
Regulatory Agency (fibo)	fibo-fbc-fct-rga:RegulatoryAgency	This entity's FIBO source ontology class or object property is deprecated (see the entity properties Annotation tab) and will be removed in a future release. Data modelers should use the equivalent entity instead.	Equivalent Entity
Regulatory Call	fibo-sec-dbt-bnd:RegulatoryCall	Call triggered by some regulation-specific rule	
Regulatory Capacity	fibo-fbc-fct-rga:RegulatoryCapacity	The capacity of some natural person to regulate some industry, organization, or product by virtue of some certification program on behalf of some regulatory agency	
Regulatory Report (cmns)	cmns-rga:RegulatoryReport	Document required to support operational transparency that demonstrates compliance with some specification, law, policy, restriction, or other rule specified by a regulatory agency	
Regulatory Report (fibo)	fibo-fbc-fct-rga:RegulatoryReport	This entity's FIBO source ontology class or object property is deprecated (see the entity properties Annotation tab) and will be removed in a future release. Data modelers should use the equivalent entity instead.	Equivalent Entity
Regulatory Service (cmns)	cmns-rga:RegulatoryService	Service provided by a regulatory agency, which may include, but not be limited to, examination, monitoring, supervision, testing, or other capabilities required to ensure the integrity, fairness, safety, or other capacity of a given industry, organization, or product	
Regulatory Service (fibo)	fibo-fbc-fct-rga:RegulatoryService	This entity's FIBO source ontology class or object property is deprecated (see the entity properties Annotation tab) and will be removed in a future release. Data modelers should use the equivalent entity instead.	Equivalent Entity
related	skos:related	Relates a concept to a concept with which there is an associative semantic relationship.	Associative Entity
related Match	skos:relatedMatch	Skos:relatedMatch is used to state an associative mapping link between two conceptual resources in different concept schemes.	Associative Entity
relates To	fibo-fbc-pas-fpas:relatesTo	Has a logical or causal connection with	Associative Entity

Name	Code	Comment	Stereotype
Relationship Manager	fibo-fbc-pas-caa:RelationshipManager	Responsible party who manages a client's account and oversees their relationship with the service provider	
Relationship Period Qualifier	fibo-be-le-lei:RelationshipPeriodQualifier	A classifier that qualifies something about the reporting period specified, such as that the date period reflects an accounting or document filing period	
Relationship Qualifier	fibo-be-le-lei:RelationshipQualifier	A classifier that qualifies something about the relationship between consolidated entities during the reporting period, such as the accounting framework used	
Relationship Record	fibo-be-le-lei:RelationshipRecord	A record describing relationships between legal entities	
Relationship Status	fibo-be-le-lei:RelationshipStatus	A classifier that specifies the status of the relationship between consolidated entities during the reporting period (active or inactive)	Equivalent Entity
Relative Date	fibo-fnd-dt-fd:RelativeDate	Calculated date that is some duration before or after another date	
Relative Price	fibo-sec-dbt-dbti:RelativePrice	Security price specified in comparison with either a stated or market value for a debt instrument at some point in time	
Religious Corporation	fibo-be-corp-corp:ReligiousCorporation	Not-for-profit corporation whose objective is specific to some fundamental set of beliefs and practices generally agreed upon by a number of people, and that is incorporated under the law	
Religious Objective	fibo-be-le-lp:ReligiousObjective	Not-for-profit objective that reflects the religious goals of an organization	
Remainder Group	lcc-lr:RemainderGroup	A group of languages that explicitly excludes certain individual languages	
Remarketable Bond	fibo-sec-dbt-bnd:RemarketableBond	Corporate bond program where the coupon rate on outstanding bonds is periodically reset through an auction process	
Report	fibo-fnd-arr-rep:Report	Document that provides a structured description of something, prepared on ad hoc, periodic, recurring, regular, or as required basis	
Reporting Party	fibo-fnd-arr-rep:ReportingParty	Party providing a report, typically in response to some contractual, legal, regulatory or other business requirement	
Reporting Policy	fibo-fnd-law-lcap:ReportingPolicy	Policy specifying principles, rules and/or guidelines regarding some aspect of reporting	
reports On	fibo-fnd-arr-rep:reportsOn	Indicates a subject matter, observation(s), assessment(s), focus or other topic of a report	Associative Entity
Representation	fibo-fnd-agr-ctr:Representation	Contractual element that is a statement made by a party to the contract, before or at the time of making the contract, in regard to some fact, circumstance, or state of affairs pertinent to the contract, which the counterparty(ies) rely on, or is influential in bringing about the contract	
Representative Office Of A Foreign Bank	fibo-fbc-fct-usfse:RepresentativeOfficeOfAForeignBank	Office of a foreign bank which is located in any state and is not a federal branch, federal agency, state branch, state agency, or commercial lending company subsidiary	
Repudiation	fibo-fbc-dae-cre:Repudiation	Credit event involving the refusal to honor the terms of a contract	
Repurchase Agreement	fibo-sec-dbt-tstd:RepurchaseAgreement	Agreement between two parties whereby one party lends the other a security at a specified price with a commitment to take the security back at a later date for another specified price	

Name	Code	Comment	Stereotype
Request	fibo-fnd-arr-rep:Request	Event in which some party asks another party for something at some point in time	
Request Activity	fibo-fnd-arr-rep:RequestActivity	Activity in which some party asks another party for something or to do something	
Requester	fibo-fnd-arr-rep:Requester	Party that asks for something	
requests	fibo-fnd-arr-rep:requests	Asks for something	Associative Entity
Research Statistics Supervision Discount Identifier	fibo-fbc-fct-usjrga:ResearchStatisticsSupervisionDiscountIdentifier	Unique identifier assigned by the Federal Reserve to financial institutions for regulatory and oversight purposes	
Responsible Party	fibo-be-oac-exec:ResponsibleParty	Person acting in a role that has some formal responsibility, such as a fiduciary responsibility, a signatory, an examiner or registrar, etc.	
Restricted Share	fibo-sec-eq-eq:RestrictedShare	Share whose ownership/transfer/sale is subject to special conditions including country-specific restrictions	
Restricted Voting Share	fibo-sec-eq-eq:RestrictedVotingShare	Share that confers less than one vote per share	
Retail Credit Facility	fibo-fbc-dae-dbt:RetailCreditFacility	Credit facility that is a loan or line of credit used by retailers and real estate companies	
Retained Earnings	fibo-fnd-acc-aeq:RetainedEarnings	Net profits kept to accumulate in a business after dividends are paid	
Retractable Preferred Share	fibo-sec-eq-eq:RetractablePreferredShare	Preferred share that gives the owner (shareholder) the right to redeem the stock under specified conditions	
Retractable Preferred Share With Extendable Maturity Date	fibo-sec-eq-eq:RetractablePreferredShareWithExtendableMaturityDate	Retractable preferred share with a fixed maturity date whose issuer and/or holders have the option to extend the maturity date	
Retractable Preferred Share With Extendable Redemption Date	fibo-sec-eq-eq:RetractablePreferredShareWithExtendableRedemptionDate	Retractable preferred share whose redemption date can be modified	
Return Leg	fibo-der-drc-swp:ReturnLeg	Leg of a swap in which the income generated by some underlier is paid	
Return Swap	fibo-der-drc-swp:ReturnSwap	Swap in which one leg, the return leg, is based on income generated from some underlier	
Revenue Bond	fibo-sec-dbt-bnd:RevenueBond	Municipal bond supported by the revenue from a specific project	
Reverse Convertible Certificate	fibo-der-drc-str:ReverseConvertibleCertificate	Participation certificate whose payout is conditional: should the underlying asset close below the strike on expiry, the underlying asset(s) and/ or a cash amount is redeemed; should the underlying asset close above the strike at expiry, the nominal amount plus the coupon is paid at redemption	
Reverse Mortgage Loan	fibo-loan-reln-mtg:ReverseMortgageLoan	Loan secured by real estate that pays money to the borrower against a set principal limit based on the value of existing equity in the underlying collateral	

Name	Code	Comment	Stereotype
Revocable Trust	fibo-be-tr-tr:RevocableTrust	Trust in which legal ownership of the trust property is transferred to the trustee, but the trustor retains full power to revoke, modify or amend the trust	
Revolving Line Of Credit	fibo-fbc-dae-dbt:RevolvingLineOfCredit	Credit facility that enables the borrower to withdraw funds, repay, and withdraw again	
Right	fibo-fnd-law-lcap:Right	Entitlement (not) to perform certain actions, or (not) to be in certain states; or entitlement that others (not) perform certain actions or (not) be in certain states	
Risk Pooling Institution	fibo-fbc-fct-fse:RiskPoolingInstitution	Financial institution that provides some financial service while spreading the financial risk inherent in that service to lower the probability of a catastrophic financial event by aggregating customers across diverse dimensions as a risk management practice	
Risk Reversal	fibo-der-drc-opt:RiskReversal	Option trading strategy that consists of being short (selling) an out of the money put and being long (i.e., buying) an out of the money call, both with the same maturity	
Role	cmns-rlcmp:Role	Named specific behavior of something participating in a particular context	
Routing Transit Number	fibo-fbc-fct-usjrga:RoutingTransitNumber	Unique nine digit identifier, used primarily in the United States, to identify a banking or other financial institution for clearing funds, and, as it appears on a check, denotes the banking institution that holds the account from which funds are to be drawn	
Rural Route	fibo-fnd-plc-uspsa:RuralRoute	Mail route outside the city or township limits in a rural area associated with an address	
Rural Route Address	fibo-fnd-plc-uspsa:RuralRouteAddress	Delivery address whose delivery address line uses the abbreviation 'RR', followed by the route identifier, followed by 'BOX' followed by box number, in place of a street address	
Sale	fibo-fnd-pas-pas:Sale	Exchange of goods or services for money	
Sales Finance Company	fibo-fbc-fct-fse:SalesFinanceCompany	Finance company that purchases retail and wholesale paper from automobile and other consumer and commercial goods dealers	
Sales Strategy	fibo-fnd-gao-obj:SalesStrategy	Strategy for selling something, including allocating resources to the sales process, reducing costs, and optimizing revenues	
Sampling Variance	fibo-fnd-utl-alx:SamplingVariance	Measure of the extent to which the estimate of a characteristic from different possible samples of the same size and the same design differ from one another	
Savings Association	fibo-fbc-fct-fse:SavingsAssociation	Depository institution that is (a) any federal savings bank or association chartered under section 1464 of the Federal Deposit Insurance Act; (b) any state chartered building and loan association, savings and loan association, or homestead association; or (c) any cooperative bank (other than a cooperative bank which is a state bank as defined in subsection (a)(2)) of the Federal Deposit Insurance Act, which is organized and operating according to the laws of the State (as defined in subsection (a)(3)) in which it is chartered or organized; and (c) any corporation (other than a bank) that the board of directors and the comptroller of the currency jointly determine to be operating in substantially the same manner as such a depository institution	

Name	Code	Comment	Stereotype
Savings Bank	fibo-fbc-fct-usfse:SavingsBank	Banking institution organized to accept savings deposits and pay interest on those savings deposits	
Savings Loan Association	fibo-fbc-fct-usfse:SavingsLoanAssociation	Financial institution that accepts deposits primarily from individuals and channels its funds primarily into residential mortgage loans	
Savings Loan Holding Company	fibo-fbc-fct-usfse:SavingsLoanHoldingCompany	Company that directly or indirectly controls a savings association or related holding company, and explicitly excludes any company that is also a bank holding company	
Scalar Quantity	cmns-qtu:ScalarQuantity	Property of a phenomenon, body, or substance, where the property has a magnitude that can be expressed by means of a number and a reference	
Scalar Quantity Value	cmns-qtu:ScalarQuantityValue	Number and reference together expressing the magnitude of a quantity	
Scalar Quantity Value Range	cmns-qtu:ScalarQuantityValueRange	Expression of the lowest possible value and/or highest possible value for some scalar quantity	
Schedule	fibo-fnd-dt-fd:Schedule	Collection of events, observations, or other occurrences and the associated dates and/or times when they will be done	
Schedule Stub	fibo-fnd-dt-fd:ScheduleStub	Date period before the start of the recurring part of a schedule or after the end of the recurring part, which may be associated with a specific occurrence kind	
Scheduled Calculation Period End Event	fibo-sec-sec-sch:ScheduledCalculationPeriodEndEvent	The end date of a specific calculation period	
Scheduled Calculation Period Start Event	fibo-sec-sec-sch:ScheduledCalculationPeriodStartEvent	The start of a specific calculation period	
Scheme	fibo-fnd-arr-arr:Scheme	Structure or means of organizing information such as a blueprint, schema, numbering system, organization structure, measurement system, plan, taxonomy, or language for organizing information	
Scoped Measure	fibo-fnd-utl-alx:ScopedMeasure	Qualified measure that is constrained by filters on the statistical population to which it applies	
Scoped Measure only has Periodicity	fibo-fnd-utl-alx:ScopedMeasure_only_fibo-fnd-utl-alx:hasPeriodicity	A subtype of associative entity 'has Periodicity' to restrict child entities for the parent, Scoped Measure	Associative Entity
Script	lcc-lr:Script	A set of graphic characters used to represent one or more languages in writing	
Secondary Unit	fibo-fnd-plc-adr:SecondaryUnit	Address component that identifies an individual unit within a larger structure, such as an apartment, office, hangar, slip, mailbox, and so forth, at a given street address	
Secondary Unit Designator	fibo-fnd-plc-adr:SecondaryUnitDesignator	Classifier for a smaller structure or component within a larger facility, such as an apartment, office, mail stop, or other similar designation	
Secondary Unit Indicator	fibo-fnd-plc-adr:SecondaryUnitIndicator	Index to the specific unit within a secondary unit, such as a building or apartment, at a particular street address	

Name	Code	Comment	Stereotype
Secured Bond	fibo-sec-dbt-bnd:SecuredBond	Bond that is backed by collateral, such as a tangible asset or income stream, in addition to a general promise to pay	
Secured Consumer Loan	fibo-loan-spc-cns:SecuredConsumerLoan	Loan to one or more individuals for household, family, or other personal expenditures in which the borrower pledges some asset via a security agreement as collateral for the loan, or that is secured via third-party guarantee	
Secured Loan	fibo-loan-ln-ln:SecuredLoan	Loan in which the borrower pledges some asset via a security agreement as collateral for the loan, or that is secured via third-party guarantee	
Securities Basket Constituent	fibo-sec-sec-bsk:SecuritiesBasketConstituent	Security identified as a component of a basket of securities	
Securities Basket Constituent only comprises	fibo-sec-sec-bsk:SecuritiesBasketConstituent_only_cmns-col:comprises	A subtype of associative entity 'comprises' to restrict child entities for the parent, Securities Basket Constituent	Associative Entity
Securities Offering	fibo-sec-sec-iss:SecuritiesOffering	Offering of a security (or securities) for sale	
Securities Pool	fibo-sec-sec-pls:SecuritiesPool	Pool of securities organized for the purpose of issuing notes against those securities	
Securities Pool Constituent	fibo-sec-sec-pls:SecuritiesPoolConstituent	This entity's FIBO source ontology class or object property is deprecated (see the entity properties Annotation tab) and will be removed in a future release. Data modelers should use the equivalent entity instead.	Equivalent Entity
Securities Regulation	fibo-sec-sec-rst:SecuritiesRegulation	Regulation codified in law specific to securities and investments	
Securities Regulation only defines	fibo-sec-sec-rst:SecuritiesRegulation_only_cmns-dsg:defines	A subtype of associative entity 'defines' to restrict child entities for the parent, Securities Regulation	Associative Entity
Securities Restriction	fibo-sec-sec-rst:SecuritiesRestriction	Legal obligation that is applicable to a financial instrument or listing as mandated in a law or by contract	
Securities Restriction only applies To	fibo-sec-sec-rst:SecuritiesRestriction_only_cmns-cxtdsg:appliesTo	A subtype of associative entity 'applies To' to restrict child entities for the parent, Securities Restriction	Associative Entity
Securities Transaction	fibo-fbc-fi-fi:SecuritiesTransaction	Transaction between two or more parties involving the exchange of commonly defined financial products	
Security	fibo-fbc-fi-fi:Security	Financial instrument that can be bought or sold	
Security Agreement	fibo-fbc-dae-dbt:SecurityAgreement	Collateral agreement that grants a financial interest in some collateral to a party that is not an owner of that collateral, specifying terms including relative duties and rights, over and above those specified in the primary contract, uregarding the disposition of the asset used as collateral	
Security Based Derivative	fibo-der-sbd-sbd:SecurityBasedDerivative	Derivative instrument whose underlier is based on a security, including collections of securities and indices based on securities	
Security Form	fibo-sec-sec-iss:SecurityForm	Nature of the proof of ownership of a security	

Name	Code	Comment	Stereotype
Security Identification Scheme	fibo-sec-sec-id:SecurityIdentificationScheme	Formal definition of the structure and application of a particular set of securities identifiers	
Security Identifier	fibo-sec-sec-id:SecurityIdentifier	Any publicly available identifier that is used to identify a security	
Security Price	fibo-fbc-fi-ip:SecurityPrice	Monetary price for a financial instrument at some point in time	
Security Registry	fibo-sec-sec-id:SecurityRegistry	Registry used to manage security identifiers and related information	
Security Registry Entry	fibo-sec-sec-id:SecurityRegistryEntry	Record for a security in a securities registry	
Security Underlier	fibo-der-sbd-sbd:SecurityUnderlier	This entity's FIBO source ontology class or object property is deprecated (see the entity properties Annotation tab) and will be removed in a future release. Data modelers should use the equivalent entity instead.	Equivalent Entity
Security Underwriter	fibo-sec-sec-iss:SecurityUnderwriter	Party that has purchased from an issuer with a view to, or sells for an issuer in connection with, the distribution of any security, or participates or has a direct or indirect participation in any such undertaking, or participates or has a participation in the direct or indirect underwriting of any such undertaking	
Security Underwriting Arrangement	fibo-sec-sec-iss:SecurityUnderwritingArrangement	Underwriting agreement between an organization (typically an investment bank) and a securities issuer that commits the underwriter to assuming risk involved in buying a new issue of securities and reselling it to the public	
Self Regulating Organization	fibo-fbc-fct-fse:SelfRegulatingOrganization	Non-governmental organization that has the power to create and exercise some degree of regulatory authority over an industry or profession in some country or group of countries	
Seller	fibo-fnd-pas-pas:Seller	Party that makes, offers or contracts to make a sale to an actual or potential buyer	
sells	fibo-fnd-pas-pas:sells	Links a party in the role of broker, dealer, vendor, or merchandiser to something that they make available for sale	Associative Entity
semantic Relation	skos:semanticRelation	Links a concept to a concept related by meaning.	Associative Entity
Service (cmns)	cmns-org:Service	Intangible activity performed by some party for the benefit of another party	
Service (fibo)	fibo-fnd-pas-pas:Service	This entity's FIBO source ontology class or object property is deprecated (see the entity properties Annotation tab) and will be removed in a future release. Data modelers should use the equivalent entity instead.	Equivalent Entity
Service Agreement	fibo-fnd-pas-pas:ServiceAgreement	Written contract between a client and service provider whereby the service provider supplies some service in the form of time, effort, and/or expertise in exchange for compensation	
Service Provider (cmns)	cmns-org:ServiceProvider	Role of an agent that provides some service, including but not limited to commercial or professional services	

Name	Code	Comment	Stereotype
Service Provider (fibo)	fibo-fnd-pas-pas:ServiceProvider	This entity's FIBO source ontology class or object property is deprecated (see the entity properties Annotation tab) and will be removed in a future release. Data modelers should use the equivalent entity instead.	Equivalent Entity
Service Resource	fibo-der-drc-comm:ServiceResource	Negotiable commodity involving services such as transportation, communications, and trade	
Servicer	fibo-loan-ln-ln:Servicer	Party that collects principal and interest payments on behalf of the lender	
Set	cmns-strcol:Set	Assembly of distinct objects or concepts considered as a whole	
Settlement	fibo-fbc-fi-stl:Settlement	Act of finalizing a transaction, including but not limited to finalizing accounting, exchanging consideration, and/or legally recording documents, as applicable	
Settlement Auction	fibo-der-cr-cds:SettlementAuction	Independently administered synthetic auction process on a set of defined deliverable obligations that sets the reference final price that can be used to facilitate cash settlement of all covered transactions following a credit event	
Settlement Convention	fibo-fbc-fi-stl:SettlementConvention	Convention employed to determine the closing date (from the stated settlement date) in the process of settling a transaction on which securities or interests in securities are delivered, usually against (in simultaneous exchange for) payment of some consideration	
Settlement Date Rule	fibo-sec-sec-sch:SettlementDateRule	Convention for determining settlement dates by reference to some jurisdiction or as set by a given exchange or similar venue	
Settlement Date Rule only defines	fibo-sec-sec-sch:SettlementDateRule_only_cmns-dsg:defines	A subtype of associative entity 'defines' to restrict child entities for the parent, Settlement Date Rule	Associative Entity
Settlement Event	fibo-fbc-fi-stl:SettlementEvent	Specific event involving the finalization a transaction or portion thereof, including but not limited to finalizing accounting, exchanging consideration, and/or legally recording documents, as applicable	
Settlement Terms	fibo-fbc-pas-fpas:SettlementTerms	Contract terms that define the commitment to and mechanism for settling one or more sides of a transaction	
Settlement Terms only has Settlement Date	fibo-fbc-pas-fpas:SettlementTerms_only_fibo-fbc-pas-fpas:hasSettlementDate	A subtype of associative entity 'has Settlement Date' to restrict child entities for the parent, Settlement Terms	Associative Entity
Share	fibo-sec-eq-eq:Share	Financial instrument that signifies a unit of equity ownership in a corporation, or a unit of ownership in a mutual fund, or interest in a general or limited partnership, or a unit of ownership in a structured product, such as a real estate investment trust	
Share Issuer	fibo-sec-eq-eq:ShareIssuer	Issuer of securities that represent an ownership interest in something	
Share Payment Status	fibo-sec-eq-eq:SharePaymentStatus	Classifier that specifies the overall payment status for shares issued	
Share Yield	fibo-sec-eq-eq:ShareYield	Ratio of the annualized dividend per share divided by the (current) price per share	

Name	Code	Comment	Stereotype
Shareholder	fibo-be-oac-cown:Shareholder	Party that owns shares in and has rights and responsibilities with respect to some asset, provided in exchange for investment	
Shareholder only holds	fibo-be-oac-cown:Shareholder_only_fibo-fnd-rel-rel:holds	A subtype of associative entity 'holds' to restrict child entities for the parent, Shareholder	Associative Entity
Shareholders Equity	fibo-fnd-acc-aeq:ShareholdersEquity	Equity that is manifested in the form of shares in an entity, fund or structured product	
Shareholding	fibo-be-oac-cown:Shareholding	Financial asset that takes the form of shares considered as a unit	
Short Mini Future Certificate	fibo-der-drc-raw:ShortMiniFutureCertificate	Mini-future certificate that entitles the holder to acquire cash in exchange for specific underlying assets	
Signatory	fibo-be-oac-exec:Signatory	Responsible party authorized to sign agreements on behalf of themselves, another person, or an organization	
Signatory Capacity	fibo-fnd-law-lcap:SignatoryCapacity	The capacity of some natural person to sign agreements on the part of some organization or legal person	
Significant Shareholder	fibo-be-oac-cctl:SignificantShareholder	Party that owns a significant voting stake in an organization that is less than 50 percent but greater than some threshold	
Simple Return Leg	fibo-der-drc-swp:SimpleReturnLeg	Return leg based strictly on the income generated by the underlying asset, excluding appreciation, decrease in value, capital gains, and fees on any increase in value	
Single Currency Interest Rate Swap	fibo-der-rtd-irswp:SingleCurrencyInterestRateSwap	Interest rate swap in which the two streams of interest payments are in the same currency	
Single Monthly Mortality	fibo-sec-dbt-pbs:SingleMonthlyMortality	Estimated per-month percentage of mortgages in an MBS pool that will be paid off early	
Single Name Credit Default Swap	fibo-der-cr-cds:SingleNameCreditDefaultSwap	Credit default swap whose underlying risk is a single reference obligation, or a single reference entity, such as a corporation or a sovereign borrower	
Single Voting Share	fibo-sec-eq-eq:SingleVotingShare	Share that has the right to exactly one vote	
Sinking Fund Amortization Terms	fibo-sec-dbt-bnd:SinkingFundAmortizationTerms	Terms for the paydown of principal in a sinking fund type of amortizing security	
Site	fibo-fnd-plc-fac:Site	Place, setting, or context in which something, such as a facility, is situated	
situates	fibo-fnd-plc-fac:situates	Indicates the place, setting, or context in which something is placed	Associative Entity
Situation	cmns-pts:Situation	Setting, state of being, or relationship that is relatively stable for some period of time	
Smart Card	fibo-loan-spc-crd:SmartCard	Payment card that has integrated circuits embedded within it	
Soft Credit Event	fibo-fbc-dae-cre:SoftCreditEvent	Default event that is repairable	
Soft Retractable Preferred Share	fibo-sec-eq-eq:SoftRetractablePreferredShare	Retractable preferred share whose retraction value may be paid in cash or in an equal value of common stock of the issuer, at the option of the issuer	
Software Agent	cmns-pts:SoftwareAgent	Digital entity that perceives its environment and takes actions that maximize its chance of successfully achieving its goals	

Name	Code	Comment	Stereotype
Sole Controlling Party	fibo-be-oac-cpty:SoleControllingParty	Party that has sole control over and directs the affairs of some legal entity	
Sole Proprietor	fibo-be-sps-sps:SoleProprietor	Party that owns a business, has the rights to all profits from that business and is considered a single entity (unincorporated) together with that business for tax and liability purposes	
Sole Proprietorship	fibo-be-sps-sps:SoleProprietorship	Unincorporated business owned by a single person	
Sovereign Bond	fibo-sec-dbt-bnd:SovereignBond	Bond issued by the government of a country	
Sovereign Debt Instrument	fibo-sec-dbt-bnd:SovereignDebtInstrument	Debt security issued by the government of a country	
Sovereign State	fibo-be-ge-ge:SovereignState	Non-physical juridical entity that is represented by one centralized government that has sovereignty over a geographic area	
Sovereign Wealth Fund	fibo-sec-fund-fund:SovereignWealthFund	State-owned investment fund that consists of pools of money derived from a country's reserves	
Special Assessment Bond	fibo-sec-dbt-bnd:SpecialAssessmentBond	Municipal bond used to fund a development project that is payable from the revenues of an assessment (tax) on the community that is intended to benefit from the project	
Special Dividend	fibo-sec-eq-eq:SpecialDividend	Dividend that is paid to shareholders on a one-time basis	
Special Dividend Leg Terms	fibo-der-sbd-eqs:SpecialDividendLegTerms	Terms that are invoked if special dividend and memorial dividends are applicable	
Special Obligation Bond	fibo-sec-dbt-bnd:SpecialObligationBond	Bond secured by a limited revenue source, such as receipts derived from a designated project	
Special Purpose Code	lcc-lr:SpecialPurposeCode	A language identifier whose scope is that of a special purpose language construct	
Special Purpose Code only denotes (lcc)	lcc-lr:SpecialPurposeCode_only_lcc-lr:denotes	A subtype of associative entity 'denotes (lcc)' to restrict child entities for the parent, Special Purpose Code	Associative Entity
Special Purpose Language Concept	lcc-lr:SpecialPurposeLanguageConcept	A language concept introduced in ISO 639-3 to satisfy special-purpose requirements, typically to support application constraints	
Special Purpose Vehicle	fibo-be-le-lp:SpecialPurposeVehicle	Legal entity created to fulfill narrow, specific, and frequently temporary objectives	
Special Tax Bond	fibo-sec-dbt-bnd:SpecialTaxBond	Bond secured by revenues derived from designated taxes other than ad valorem taxes	
specializes	cmns-qtu:specializes	Indicates something whose nature is more general (broader than) the subject	Associative Entity
Specific Provider Interest Rate Benchmark	fibo-ind-ir-ir:SpecificProviderInterestRateBenchmark	Interest rate benchmark that is made available by a specific market data provider for reference purposes	
Specification (cmns)	cmns-doc:Specification	Explicit requirement or set of requirements to be satisfied by something, such as a product, material, model, process or system	

Name	Code	Comment	Stereotype
Specification (sm)	sm:Specification	An explicit set of requirements to be satisfied by a material, product, or service	
Specification Family	sm:SpecificationFamily	A family of specifications, such as the OMG's Financial Industry Business Ontology (FIBO) or the Information Exchange Framework (IEF)	
Specification Version	sm:SpecificationVersion	A formal revision of a given specification, produced through the efforts of a finalization or revision task force	
Specified Date	fibo-fnd-dt-fd:SpecifiedDate	Calculated date that is defined by a rule that is captured as a string by the 'hasDateSpecification' property	
specifies (cmns)	cmns-doc:specifies	Mentions, names or states something clearly and definitively	Associative Entity
specifies (fibo)	fibo-fbc-fct-ra:specifies	This entity's FIBO source ontology class or object property is deprecated (see the entity properties Annotation tab) and will be removed in a future release. Data modelers should use the equivalent entity instead.	Associative Entity
specifies Conversion Date	fibo-sec-eq-eq:specifiesConversionDate	Indicates the date on which, or after which, conversion may occur	Associative Entity
specifies Conversion Into	fibo-sec-sec-iss:specifiesConversionInto	Specifies a security that will replace a convertible security under the terms of the agreement	Associative Entity
specifies Value Of	fibo-der-drc-bsc:specifiesValueOf	Relates a derivative to contractual terms specific to valuation of the underlying asset(s)	Associative Entity
Spin Off	fibo-cae-ce-act:SpinOff	Corporate action involving the distribution of subsidiary stock to the shareholders of the parent company without a surrender of shares	
Spoken Language	lcc-lr:SpokenLanguage	An individual language or language variant that is articulated through speech (oral or vocal) sounds	
Sponsored Depositary Receipt	fibo-sec-eq-dr:SponsoredDepositaryReceipt	Depositary receipt that is issued in collaboration with the foreign company enabling them to tap into international capital markets directly	
Spot Contract	fibo-fbc-fi-fi:SpotContract	Financial instrument that settles for immediate delivery on a specified date	
Standard Deviation	fibo-fnd-utl-alx:StandardDeviation	Square root of variance that measures the spread or dispersion around the mean of a data set	
Standard Industrial Classification Code	fibo-fbc-fct-breg:StandardIndustrialClassificationCode	The SIC code representing an industry	
Standard Industrial Classification Scheme	fibo-fbc-fct-breg:StandardIndustrialClassificationScheme	The scheme defining the Standard Industrial Classification (SIC) Code List	
Standard Variant	lcc-lr:StandardVariant	A language variant with a high degree of status and normalization, typically used in public discourse, centers of government and commerce	
Standardized Address	fibo-fnd-plc-uspsa:StandardizedAddress	Delivery address that is fully spelled out, abbreviated by using the Postal Service standard abbreviations or as given in the current Postal Service ZIP+4 file	

Name	Code	Comment	Stereotype
Standardized Futures Listing Terms	fibo-der-drc-ff:StandardizedFuturesListingTerms	Contract terms established by a derivatives exchange that apply to any listing of a futures contract on that exchange.	
Standardized Futures Terms	fibo-der-drc-ff:StandardizedFuturesTerms	Contract terms established by a derivatives exchange that apply to any futures contract traded on that exchange	
Standardized Options Terms	fibo-der-drc-opt:StandardizedOptionsTerms	Standardized contract terms established by a securities or options exchange or by an options clearing entity	
Standardized Terms	fibo-fbc-fi-fi:StandardizedTerms	Contract terms that, grouped together, that are generally and consistently reused across many contracts, published by some organization, and capable of being incorporated into a contract by reference	
State Agency Of Foreign Banking Organization	fibo-fbc-fct-usfse:StateAgencyOfForeignBankingOr ganization	Agency of a foreign bank established and operating under the laws of any state, where state means any State of the United States or the District of Columbia	
State Branch Of Foreign Banking Organization	fibo-fbc-fct-usfse:StateBranchOfForeignBankingOr ganization	Branch of a foreign bank located in any State of the United States at which deposits are received, established and operating under the laws of that State, where state means any State of the United States or the District of Columbia	
State Chartered Bank	fibo-fbc-fct-usfse:StateCharteredBank	Commercial bank whose charter is approved by a state banking regulator	
State Credit Union	fibo-fbc-fct-usfse:StateCreditUnion	Credit union that has a state affiliation	
State Government Entity	fibo-fbc-fct-usjrga:StateGovernmentEntity	Formal organization that is an independent agency, instrumentality or other permanent or semi-permanent organization in the machinery of government of any one of the states or territories of the United States	
State Member Bank	fibo-fbc-fct-usjrga:StateMemberBank	State-chartered bank that is a member of the Federal Reserve System (FRS)	
State Savings Bank	fibo-fbc-fct-usfse:StateSavingsBank	Savings bank that has a state affiliation	
Statistical Area	fibo-fnd-utl-alx:StatisticalArea	Physical location that is defined per some program for designating geographic regions for the purposes of tabulating and presenting statistical data	
Statistical Area Identifier	fibo-fnd-utl-alx:StatisticalAreaIdentifier	Identifier for a physical location that is defined per a nationally consistent program for designating geographic regions for the purposes of tabulating and presenting statistical data	
Statistical Information Publisher	fibo-ind-ei-ei:StatisticalInformationPublisher	Publisher that packages and makes analytical and statistical data available	
Statistical Measure	fibo-fnd-utl-alx:StatisticalMeasure	Summary (means, mode, total, index, etc.) of the individual quantitative variable values for the statistical units in a specific group (study domain)	
Statistical Population	fibo-fnd-utl-alx:StatisticalPopulation	Statistical universe filtered by time and region	
Statistical Program	fibo-fnd-utl-alx:StatisticalProgram	Program that presents a detailed investigation and analysis of a subject or situation involving one or more studies or surveys	
Statistical Swap	fibo-der-drc-swp:StatisticalSwap	Swap that depends on some statistical measure of the performance of the underlier	

Name	Code	Comment	Stereotype
Statistical Universe	fibo-fnd-utl-alx:StatisticalUniverse	Collection representing the total membership, or 'universe', of people, resources, products, services, events, or entities of interest for some question, experiment, survey or statistical program	
Statute Law (cor)	fibo-fnd-law-cor:StatuteLaw	Law enacted by a legislature	
Statute Law (cor) only mandates	fibo-fnd-law-cor:StatuteLaw_only_fibo-fnd-rel-rel:mandates	A subtype of associative entity 'mandates' to restrict child entities for the parent, Statute Law (cor)	Associative Entity
Statute Law (jur)	fibo-fnd-law-jur:StatuteLaw	This entity's FIBO source ontology class or object property is deprecated (see the entity properties Annotation tab) and will be removed in a future release. Data modelers should use the equivalent entity instead.	Equivalent Entity
Statutory Body	fibo-be-le-lp:StatutoryBody	Legal entity established by a government to consider evidence and make judgements in some field of activity	
Step Event (bnd)	fibo-sec-dbt-bnd:StepEvent	This entity's FIBO source ontology class or object property is deprecated (see the entity properties Annotation tab) and will be removed in a future release. Data modelers should use the equivalent entity instead.	Equivalent Entity
Step Event (dbti)	fibo-sec-dbt-dbti:StepEvent	Event that prescribes a change in a contractual term, such as a rate or notional amount, for a given contract	
Step Schedule (bnd)	fibo-sec-dbt-bnd:StepSchedule	This entity's FIBO source ontology class or object property is deprecated (see the entity properties Annotation tab) and will be removed in a future release. Data modelers should use the equivalent entity instead.	Equivalent Entity
Step Schedule (dbti)	fibo-sec-dbt-dbti:StepSchedule	Schedule specifying the date(s) and change in a contractual term(s), e.g., rate or notional amount, for a contract that has a feature where stipulated changes occur at specified intervals or on specified dates	
Step Up Bond	fibo-sec-dbt-bnd:StepUpBond	Bond with a coupon that increases (steps up) while the bond is outstanding	
Stepped Coupon Terms	fibo-sec-dbt-bnd:SteppedCouponTerms	Coupon payment terms for securities with a coupon that increases (steps up) while the bond is outstanding	
Stock Corporation	fibo-be-le-cb:StockCorporation	Corporation that has shareholders, each of whom receives a portion of the ownership of the corporation through shares of stock	
Stock Exchange Daily Official List Code	fibo-sec-sec-idind:StockExchangeDailyOfficialListCode	Seven-character security identifier, issued by the London Stock Exchange, that is the National Securities Identifying Number (NSIN) for securities issued in the United Kingdom, which is also part of the ISIN for the security it identifies	
Straddle	fibo-der-drc-opt:Straddle	Neutral option trading strategy that involves simultaneously buying both a put option and a call option for the underlying security with the same strike price and the same expiration date	

Name	Code	Comment	Stereotype
Strangle	fibo-der-drc-opt:Strangle	Option trading strategy in which the investor holds a position in both a call and a put option with different strike prices, but with the same expiration date and underlying asset	
Strategy	fibo-fnd-gao-obj:Strategy	Plan or method for achieving a specific goal, objective, solution or outcome	
Street Address	fibo-fnd-plc-adr:StreetAddress	Index to a location that consists of a primary address number, predirectional, street name, suffix, postdirectional, and an optional secondary unit	
Street Name	fibo-fnd-plc-adr:StreetName	Identifier for a street in some context (e.g., city, municipality, geographic region)	
Street Suffix	fibo-fnd-plc-adr:StreetSuffix	Classifier for a street or other delivery location, such as a dwelling located along a waterway	
Strike Leg	fibo-der-drc-swp:StrikeLeg	Swap leg that specifies a fixed amount, 'the strike', quoted at the time of execution	
Strike Price	fibo-der-drc-opt:StrikePrice	Price at which a lot of the underlying asset may be bought or sold when the contract is exercised	
Strip	fibo-sec-dbt-dbti:Strip	A tradeable debt instrument created either through the process of removing coupons from a bond and then selling the separate parts as a zero coupon bond and an interest paying coupon bond or through taking the opposite position from some variant in the options market	
Strip Bond	fibo-sec-dbt-bnd:StripBond	Bond that is part of a series of bonds formed by selling each interest payment and the principal amount of a bond as separate zero coupon bonds.	
Strip Strategy	fibo-der-drc-opt:StripStrategy	Option trading strategy that involves a sequential set of options with periodic reset dates, such that each period between resets behaves like an individual option	
Structural Role	cmns-rlcmp:StructuralRole	Role specifying relations between entities in the sense of competence, often reflecting organizational or structural relations (hierarchies)	
Structure Name	fibo-fnd-plc-adr:StructureName	Name for a building, house, office complex, shopping center, or other structure or group of structures	
Structured Collection	cmns-col:StructuredCollection	Collection that has a clearly defined structure or organization	
Structured Collection only has Arrangement	cmns-col:StructuredCollection_only_cmns-col:hasArrangement	A subtype of associative entity 'has Arrangement' to restrict child entities for the parent, Structured Collection	Associative Entity
Structured Finance Instrument	fibo-sec-dbt-pbs:StructuredFinanceInstrument	Pool-backed security wherein the risk associated with the pool has been uncoupled from the risk associated with the originating institution through a special purpose vehicle	
Structured Finance Without Principal Protection	fibo-sec-dbt-pbs:StructuredFinanceWithoutPrincipalProtection	Structured finance that is a short-term note linked to an underlying asset that offers a steady stream of income	
Structured Identifier	cmns-cxtid:StructuredIdentifier	Sequence of characters uniquely identifying that with which it is associated, that includes other codes or identifiers, or that is constructed from other notions	

Name	Code	Comment	Stereotype
Structured Product	fibo-der-drc-str:StructuredProduct	Security whose cash flow characteristics depend upon one or more indices or that have embedded forwards or options or securities where an investor's investment return and the issuer's payment obligations are contingent on, or highly sensitive to, changes in the value of underlying assets, indices, interest rates or cash flows	
Student Loan	fibo-loan-spc-stu:StudentLoan	Loan provided for the purposes of education, allowing students and parents/guardians to borrow money for college	
Student Loan Asset Backed Security	fibo-sec-dbt-abs:StudentLoanAssetBackedSecurity	Asset-backed security based on student loan receivables	
Student Loan Pool	fibo-sec-dbt-abs:StudentLoanPool	Debt pool consisting of student loans	
Sub Facility	fibo-fbc-dae-dbt:SubFacility	Portion of a credit facility extended to the borrower for some purpose, possibly per some schedule specified in the facility	
submits	fibo-fnd-arr-rep:submits	Presents something (a proposal, application, report, or other document) for consideration or review	Associative Entity
Submitter	fibo-fnd-arr-rep:Submitter	Party presenting something, such as a regulatory report	
Subscription Right	fibo-der-drc-raw:SubscriptionRight	Privileges allotted to existing security holders, entitling them to subscribe to new securities at a price normally lower than the prevailing market price	
Subsidiary	fibo-be-oac-cctl:Subsidiary	Legal entity that is entirely or majority owned and controlled by another legal entity	
Subsidiary Of A Domestic Entity	fibo-fbc-fct-usfse:SubsidiaryOfADomesticEntity	Entity of which 25 percent or more of whose voting shares are owned or controlled by an entity that is based in the United States, or of which a majority of its directors are controlled by such domestic entity, or of which 25 percent or more of whose voting shares are held by trustees for the benefit of the shareholders or members of such domestic entity	
supersedes	fibo-fnd-agr-ctr:supersedes	Indicates a contract that was executed prior to and is replaced by this contract	Associative Entity
Supplemental Address Component	fibo-fnd-plc-adr:SupplementalAddressComponent	Address component that provides additional information that is important to ensuring proper delivery of communications	
Supplemental Address Designator	fibo-fnd-plc-adr:SupplementalAddressDesignator	Classifier for supplemental address information, such as a highway contract route, rural route, building complex, shopping center, condominium complex, mail box, or other similar designation	
Supplemental Address Unit	fibo-fnd-plc-adr:SupplementalAddressUnit	Address component that includes a specific route, box, apartment, condominium or other indicator or unit associated with a specific address	
Supplier	fibo-fnd-pas-pas:Supplier	Party that provides goods or services that some party wants or needs, especially over a long period of time	
supplies	fibo-fnd-pas-pas:supplies	Links a party in the role of outfitter, provisioner, distributor, etc. to something that they provide	Associative Entity
Supranational Entity	fibo-be-ge-ge:SupranationalEntity	Governmental or non-governmental entity that is established by international law or treaty or incorporated at an international level	

Name	Code	Comment	Stereotype
Swap	fibo-der-drc-swp:Swap	Derivative instrument whereby counterparties agree to exchange periodic streams of cash flows or liabilities from two different financial instruments with each other	
Swap Confirmation	fibo-der-drc-swp:SwapConfirmation	Formal confirmation that codifies the terms and conditions specific to a lifecycle event with respect to the overall transaction between the parties	
Swap Confirmation only supersedes	fibo-der-drc-swp:SwapConfirmation_only_fibo-fnd-agr-ctr:supersedes	A subtype of associative entity 'supersedes' to restrict child entities for the parent, Swap Confirmation	Associative Entity
Swap Data Repository	fibo-der-drc-swp:SwapDataRepository	Financial service provider that provides a central facility for swap data reporting and recordkeeping	
Swap Dealer	fibo-der-drc-swp:SwapDealer	Non-depository institution such as one that deals in swaps, makes a market in swaps, regularly enters into swaps with counterparties as an ordinary course of business for its own account, and engages in any activity causing the person to be commonly known in the trade as a dealer/market maker in swaps	
Swap Execution Facility	fibo-fbc-fct-mkt:SwapExecutionFacility	Exchange that enables participants to execute and trade swaps	
Swap Leg	fibo-der-drc-swp:SwapLeg	Terms defining and the commitment to fulfill cashflow requirements (e.g., interest payments, coupon payments, etc.) for a component of a swap	
Swap Leg Event	fibo-der-drc-swp:SwapLegEvent	Swap lifecycle event, such as a payment or rate reset event, that applies to one leg of a swap	
Swap Lifecycle Event	fibo-der-drc-swp:SwapLifecycleEvent	Event that occurs during the lifecycle of a swap, where the overall set of events includes those specific to the issuer, front office, middle office, and/or back office processes	
Swap Lifecycle Event Identifier	fibo-der-drc-swp:SwapLifecycleEventIdentifier	Identifier that uniquely identifies a specific event in the lifecycle of a swap	
Swap Party	fibo-der-drc-swp:SwapParty	Party to a swap and therefore a legal party to the contract that embodies that transaction	
Swap Paying Party	fibo-der-drc-swp:SwapPayingParty	Swap party responsible for making payments for a given leg of the transaction as defined in the contract	
Swap Receiving Party	fibo-der-drc-swp:SwapReceivingParty	Swap party that receives payments for a given leg of the transaction as defined in the contract	
Swap Terms	fibo-der-drc-swp:SwapTerms	Legal contractual terms of a swap transaction	
Swaption	fibo-der-drc-exo:Swaption	Over-the-counter option that confers the right but not the obligation, to enter into a swap transaction at some time in the future	
Syndicate	fibo-be-fct-fct:Syndicate	Temporary, self-organizing group of people, companies, corporations or entities organized as an alliance whose purpose is to transact some specific business, or to pursue or promote a shared interest	
Syndicate Member	fibo-be-fct-fct:SyndicateMember	Role of an individual or organization that is a member of an alliance set up to pool resources and share risk with respect to a large transaction	

Name	Code	Comment	Stereotype
Syndicated Loan	fibo-sec-dbt-dln:SyndicatedLoan	Credit agreement in which a group of lenders, known as a syndicate, collectively provides a large loan to a single borrower	
Syndication Agent	fibo-sec-dbt-dln:SyndicationAgent	Financial institution (typically a commercial or investment bank) designated to help structure, arrange, and manage the loan syndication process	
System Of Quantities	cmns-qtu:SystemOfQuantities	Set of quantities together with a set of non-contradictory equations relating those quantities	
System Of Units	cmns-qtu:SystemOfUnits	Set of base units and derived units, together with their multiples and submultiples, defined in accordance with given rules, for a given system of quantities	
Systematic Internaliser	fibo-fbc-fct-mkt:SystematicInternaliser	Investment firm that, on an organised, frequent, systematic and substantial basis, deals on its own account by executing client orders outside a regulated exchange, MTF or OTF without operating a multilateral system	
Tangible Asset	fibo-fnd-oac-own:TangibleAsset	Asset that is a physical, measurable resource, i.e., one that takes a physical form	
Tax Allocation Bond	fibo-sec-dbt-bnd:TaxAllocationBond	Bond payable from the incremental increase in tax revenues realized from any increase in property value and other economic activity, often designed to capture the economic benefit resulting from a bond financing	
Tax Authority	fibo-fbc-fct-rga:TaxAuthority	Regulatory agency that has jurisdiction over the assessment, determination, collection, imposition and other aspects of any tax	
Tax Identification Scheme	fibo-fnd-pty-pty:TaxIdentificationScheme	Identification scheme used to identify taxpayers in some jurisdiction	
Tax Identifier	fibo-fnd-pty-pty:TaxIdentifier	Identifier assigned to a taxpayer that enables compulsory financial charges and other levies to be imposed on the taxpayer by a governmental organization in order to fund government spending and various public expenditures	
Taxpayer Identification Number	fibo-fbc-fct-usjrga:TaxpayerIdentificationNumber	Identification number used by the Internal Revenue Service (IRS) in the administration of tax laws in the United States	
Taxpayer Identification Numbering Scheme	fibo-fbc-fct-usjrga:TaxpayerIdentificationNumberingScheme	Tax identification scheme used in the United States	
Technical Specification Document	cmns-doc:TechnicalSpecificationDocument	Document that sets out detailed requirements to be satisfied by a product, material, process or system and the procedures for checking conformity to these requirements	
Telekurs Id	fibo-sec-sec-idind:TelekursId	Identifier used to identify financial instruments owned, managed, and distributed by SIX Financial Information (formerly Telekurs AG and subsequently SIX Telekurs Ltd.)	
Telephone Number	fibo-fnd-plc-vrt:TelephoneNumber	Virtual address that may be assigned to a fixed-line telephone subscriber station connected to a telephone line or to a wireless electronic telephony device, such as a radio telephone or a mobile telephone, or to other devices or services for data transmission via the public switched telephone network (PSTN) or other public and private networks	
Temporal Entity	cmns-dt:TemporalEntity	Time interval or instant	

Name	Code	Comment	Stereotype
Term Sheet	fibo-fnd-agr-ctr:TermSheet	Nonbinding agreement setting forth the basic terms and conditions under which a proposed business deal may be made	
Term Structure	fibo-ind-ind-ind:TermStructure	Structured collection of rates, such as interest rates, or bond yields with different terms to maturity, such that a yield curve may be constructed for the structure	
Termination Provision	fibo-fnd-agr-ctr:TerminationProvision	Contractual element that specifies the circumstances under which the parties can dissolve their legal relationship and discontinue the fulfillment of their obligations under the contract	
Terminology Code	lcc-lr:TerminologyCode	A language identifier whose scope is that of terminological codes	
Territory (cmns)	cmns-loc:Territory	Geographic area, typically considered an area of special geopolitical interest, subject to the sovereignty, control, or jurisdiction of a state or other entity	
Territory (lcc)	lcc-cr:Territory	A geopolitical entity, typically considered an area of special geopolitical interest, related to a country or other geopolitical entity	
Testamentary Trust	fibo-be-tr-tr:TestamentaryTrust	Trust established in accordance with the instructions contained in a last will and testament	
Third Party Agent	fibo-fbc-pas-fpas:ThirdPartyAgent	Any service provider that is licensed to perform a legally binding function and has been legally empowered to act on behalf of another party	
Three Digit Verification Code Value	fibo-loan-spc-crd:ThreeDigitVerificationCodeValue	Card verification code that is the rightmost three-digit value printed in the signature panel area on the back of the card	
Thrift Institution	fibo-fbc-fct-usfse:ThriftInstitution	Savings association that primarily accepts savings account deposits and invests most of the proceeds in mortgages	
Ticker Symbol	fibo-sec-sec-id:TickerSymbol	Reassignable identifier of relatively short character string length that is unique within an exchange for a particular financial instrument or listing for that instrument	
Time Certificate Of Deposit Account	fibo-fbc-pas-caa:TimeCertificateOfDepositAccount	Time deposit account that allows deposits evidenced by a negotiable or nonnegotiable instrument, or a deposit in book entry form evidenced by a receipt or similar acknowledgement issued by the bank, that provides, on its face, that the amount of such deposit is payable to the bearer, to any specified person, or to the order of a specified person, as follows: (1) on a certain date not less than seven days after the date of deposit, (2) at the expiration of a specified period not less than seven days after the date of the deposit, or (3) upon written notice to the bank which is to be given not less than seven days before the date of withdrawal.	
Time Deposit Account	fibo-fbc-pas-caa:TimeDepositAccount	Deposit account that the depositor does not have a right, and is not permitted, to make withdrawals from within six days after the date of deposit unless the deposit is subject to an early withdrawal penalty of at least seven days' simple interest on amounts withdrawn within the first six days after deposit	

Name	Code	Comment	Stereotype
Time Deposit Open Account	fibo-fbc-pas-caa:TimeDepositOpenAccount	Time deposit account that allows deposits (other than time certificates of deposit) for which there is in force a written contract with the depositor that neither the whole nor any part of such deposit may be withdrawn prior to (1) the date of maturity, which shall be not less than seven days after the date of the deposit, or (2) the expiration of a specified period of written notice of not less than seven days	
Time Direction	fibo-fnd-dt-fd:TimeDirection	Enumeration that indicates whether a calendar-specified date is figured from the start or the end of a calendar period	
Time Instant	cmns-dt:TimeInstant	Temporal entity that is a member of a time scale, with no extent or duration	
Time Interval	cmns-dt:TimeInterval	Segment of the time axis, a location in time, with an extent or duration	
Time Of Day	cmns-dt:TimeOfDay	Explicit time, according to a clock	
Time Period	cmns-dt:TimePeriod	Time span over some finite window	
top Concept Of	skos:topConceptOf	Relates a concept to the concept scheme that it is a top level concept of.	Associative Entity
Total	cmns-qtu:Total	Sum of the values for some characteristic of all units	
Total Controlling Interest Party	fibo-be-oac-cctl:TotalControllingInterestParty	Voting shareholder that owns 100 percent of the voting shares in some legal entity	
Total Outstanding Principal	fibo-loan-In-In:TotalOutstandingPrincipal	The principal balance of all loans secured by the property	
Total Owner	fibo-be-oac-cpty:TotalOwner	Party that has 100 percent ownership some legal entity	
Total Return Leg	fibo-der-drc-swp:TotalReturnLeg	Return leg based on the income generated by the underlying asset as well as any appreciation, decrease in value, capital gains, and fees on any increase in value	
Total Return Swap	fibo-der-drc-swp:TotalReturnSwap	Return swap where the seller agrees to pay the other party the difference in value of some underlying asset multiplied by an agreed-upon notional value should the asset value increase between specified periods of time	
Tracker Certificate	fibo-der-drc-str:TrackerCertificate	Certificate that reflects underlying price moves 1:1 (adjusted by conversion ratio and any related fees), in which the associated risk is comparable to direct investment in the underlying asset(s)	
Tract Identifier	fibo-fnd-plc-rp:TractIdentifier	Unique identifier given to identify a tract in some jurisdiction	
Tract Of Land	fibo-fnd-plc-rp:TractOfLand	Geographic region that is a specific area within a larger region on the surface of the earth	
Tradable Debt Instrument	fibo-sec-dbt-dbti:TradableDebtInstrument	A debt instrument that is also a security, i.e., that can be bought and sold by the holder	
Tradable Debt Instrument only confers	fibo-sec-dbt-dbti:TradableDebtInstrument_only_fibo-fnd-rel-rel:confers	A subtype of associative entity 'confers' to restrict child entities for the parent, Tradable Debt Instrument	Associative Entity
Trade	fibo-fbc-pas-fpas:Trade	Situation that realizes an agreement between parties participating in a voluntary action of buying and selling goods and services	
Trade Identifier	fibo-fbc-pas-fpas:TradeIdentifier	Sequence of characters identifying a trade within some context	

Name	Code	Comment	Stereotype
Trade Lifecycle	fibo-fbc-pas-fpas:TradeLifecycle	Lifecycle that defines the evolution of a trade, from initiation through settlement	
Trade Lifecycle Event	fibo-fbc-pas-fpas:TradeLifecycleEvent	Kind of event that occurs during one or more stages of the lifecycle of a trade	
Trade Lifecycle Event Occurrence	fibo-fbc-pas-fpas:TradeLifecycleEventOccurrence	Realization of an event that happens during a specific stage of a specific trade lifecycle	
Trade Lifecycle Occurrence	fibo-fbc-pas-fpas:TradeLifecycleOccurrence	Realization of the lifecycle for a specific trade	
Trade Lifecycle Stage	fibo-fbc-pas-fpas:TradeLifecycleStage	Phase in the lifecycle of a trade	
Trade Lifecycle Stage Occurrence	fibo-fbc-pas-fpas:TradeLifecycleStageOccurrence	Realization of a phase in the lifecycle of a specific trade	
Trade Reporting Facility	fibo-fbc-fct-mkt:TradeReportingFacility	Facility that provides a mechanism for the reporting of transactions effected otherwise than on an exchange	
Trader	fibo-fbc-pas-fpas:Trader	Party that engages in the transfer of financial assets in any financial market on behalf of a client or the financial services provider	
Trading Date Rule	fibo-sec-sec-sch:TradingDateRule	Convention for determining trading dates defined with reference to some trading date calendar published by some trading facility or exchange	
Trading Date Rule only defines	fibo-sec-sec-sch:TradingDateRule_only_cmns-dsg:defines	A subtype of associative entity 'defines' to restrict child entities for the parent, Trading Date Associative Rule	Entity
Trading Day	fibo-fbc-fi-ip:TradingDay	Time span that a particular trading venue is open	
Trading Restriction	fibo-sec-sec-rst:TradingRestriction	Restriction that limits trading in some manner, typically summarized on term sheets or in other documentation, including but not limited to restrictions on day trading	
Trading Session	fibo-fbc-fi-ip:TradingSession	Window of time within a trading day in which orders may be placed and filled	
Trading Strategy	fibo-fbc-pas-fpas:TradingStrategy	Approach used for buying and selling in the securities markets	
Traditional Warrant	fibo-der-drc-raw:TraditionalWarrant	Warrant that gives the holder the right, but not the obligation, to buy (call warrant) or to sell (put warrant) an underlying asset at a specified price (the strike or exercise price) by a predetermined date, issued by the issuer of the underlying instrument	
Tranche	fibo-sec-dbt-pbs:Tranche	Segment of a pool of securities, typically debt instruments	
Transaction Category	fibo-fbc-pas-caa:TransactionCategory	High-level classifier for an individual transaction	
Transaction Confirmation	fibo-fnd-pas-pas:TransactionConfirmation	Written communication from a seller or service provider reciting the relevant details of a transaction	
Transaction Date	fibo-fbc-pas-caa:TransactionDate	Date on which a specific transaction was initiated	
Transaction Deposit Account	fibo-fbc-pas-caa:TransactionDepositAccount	Deposit account from which the depositor / account holder is permitted to make transfers or withdrawals by negotiable / transferable instruments, payment orders of withdrawal, telephone transfers, and so forth, and that may be accessible via an electronic device such as an automated teller machine (ATM), remote service unit (RSU), mobile device, and by debit card	

Name	Code	Comment	Stereotype
Transaction Event	fibo-fnd-pas-pas:TransactionEvent	Any sale, assignment, lease, license, loan, advance, contribution, or other transfer of any interest in or right to use any property (tangible or intangible) or money, however that transaction is effected, and regardless of whether the terms of the transaction are formally documented	
Transaction Identifier	fibo-fbc-pas-caa:TransactionIdentifier	Identifier for an individual transaction associated with an account	
Transaction Record	fibo-fbc-pas-caa:TransactionRecord	Record of transactions associated with an account	
Transaction Record Identifier	fibo-fbc-pas-caa:TransactionRecordIdentifier	Unique identifier for record of transactions	
Transaction Subcategory	fibo-fbc-pas-caa:TransactionSubcategory	Second-level classifier for a transaction, e.g., direct deposit, check, cash advance, withdrawal, payment, purchase, and so forth	
Transcription	lcc-lr:Transcription	The representation of speech or signing in written form	
Transferable Contract	fibo-fnd-agr-ctr:TransferableContract	Contract in which the rights and obligations of one party may be transferred to another party	
Transliteration	lcc-lr:Transliteration	The conversion of text from one script to another without loss of information	
Treasury Bill	fibo-sec-dbt-bnd:TreasuryBill	Short-term zero coupon treasury obligation with a maturity ranging from one to twelve months	
Treasury Bond	fibo-sec-dbt-bnd:TreasuryBond	Long term term coupon bearing treasury obligation issued in terms of 20 years or 30 years that pays interest every six months until they mature	
Treasury Inflation Protected Security	fibo-sec-dbt-bnd:TreasuryInflationProtectedSecurity	Variable income bond whose principal is indexed to inflation or deflation and thus changes over the life of the security	
Treasury Note	fibo-sec-dbt-bnd:TreasuryNote	Medium term coupon bearing treasury obligation with original maturity ranging from two to ten years	
Tribal Area	fibo-be-ge-ge:TribalArea	Designation for geographic region administered by a group of indigenous people rather than by a sovereign state or regional governmental entity	
Tribal Entity	fibo-be-ge-ge:TribalEntity	Legal entity that represents fundamental unit of sovereign tribal (indigenous) government	
Tribal Government	fibo-be-ge-ge:TribalGovernment	Government representing a group of indigenous people that has legal authority to govern those people, including authority to legislate the existence of tribal entities	
Triggering Event	fibo-der-cr-cds:TriggeringEvent	Event that relates to or triggers some aspect of a credit default swap	
Trust	fibo-be-tr-tr:Trust	Fiduciary relationship and legal entity in which one party, known as a trustor, gives another party, the trustee, the right to hold title to and manage assets for the benefit of a third party, the beneficiary	
Trust Agreement	fibo-be-tr-tr:TrustAgreement	Formal agreement that establishes a trust, whereby the trustor(s) gives the trustee(s) the responsibility to hold and manage assets for the beneficiary(ies)	
Trust Beneficiary	fibo-be-tr-tr:TrustBeneficiary	Party for whose interest (benefit) an annuity, assignment (such as a letter of credit), contract, insurance policy, judgment, promise, trust, will, etc., is made	
Trust Company	fibo-fbc-fct-fse:TrustCompany	Financial institution that acts as a fiduciary, trustee or agent of trusts and agencies	

Name	Code	Comment	Stereotype
Trust Fund Manager	fibo-be-tr-tr:TrustFundManager	Party empowered to act on behalf of the trustee to manage the assets of the trust	
Trustee	fibo-be-tr-tr:Trustee	Party that holds and manages assets for the benefit of another	
Trustor	fibo-be-tr-tr:Trustor	Party that establishes a trust and places property under the protection and management of one or more trustees for the benefit of at least one beneficiary	
Turbo Certificate	fibo-der-drc-str:TurboCertificate	Certificate that acts as a leveraged security, whose price tracks an underlying financial asset's price one for one, and that can be used to go long or short	
Twin Win Certificate	fibo-der-drc-str:TwinWinCertificate	Certificate that makes profits possible with rising and falling underlying asset values, in which a falling underlying asset price converts into profit up to the barrier, and whose minimum redemption is equal to the nominal value provided the barrier has not been breached	
Type Of Content	sm:TypeOfContent	The content type for the model or module, for example, MOF metamodel, UML profile, UML model, vocabulary, ontology, ruleset, etc. The actual content language for the module (for example, RDF Schema, OWL, or SBVR in the case of a vocabulary) should be specified using the contentLanguage annotation property. Valid values are specified as individuals.	
UK Government Security	fibo-sec-dbt-bnd:UKGovernmentSecurity	Debt instrument issued by HM Treasury and listed on the London Stock Exchange	
Ultimate Consolidation	fibo-be-oac-opty:UltimateConsolidation	Highest-level (top, end) ancestral ownership, evidenced by accounting consolidation, by some party of some other legal entity	
Ultimate Consumer	fibo-ind-ei-ei:UltimateConsumer	Person that is the ultimate user of a good, product or service	
Uncommitted Credit Facility	fibo-fbc-dae-dbt:UncommittedCreditFacility	Credit facility that has yet to be confirmed as a source of financing for the borrower	
Uncommitted Sub Facility	fibo-fbc-dae-dbt:UncommittedSubFacility	Sub-facility that has yet to be confirmed as a source of financing for the borrower	
Underemployed Population	fibo-ind-ei-ei:UnderemployedPopulation	Subset of the employed population that includes persons employed part-time for economic reasons, who want and are available for full-time work but have had to settle for a part-time schedule	
Underemployed Population With Respect To Occupation	fibo-ind-ei-ei:UnderemployedPopulationWithRespectToOccupation	Subset of the underemployed population that includes persons employed in a role that does not reflect their training and experience, excluding those that change careers	
Undergoer	cmns-pts:Undergoer	Something that plays the role of the object or recipient in a situation, i.e., the thing (or party) that the situation impacts, affects, or that otherwise plays a passive recipient / patient or thematic role	
undergoes	cmns-pts:undergoes	Indicates a situation that the undergoer experiences	Associative Entity
Underlier	fibo-fbc-fi-fi:Underlier	Something that can be assigned a value in the marketplace that forms the basis for a derivative or pool-backed instrument	

Name	Code	Comment	Stereotype
Underlying Asset Valuation	fibo-der-drc-bsc:UnderlyingAssetValuation	Assessment activity to estimate the value of an underlying asset of a derivative	
Underutilized Population	fibo-ind-ei-ei:UnderutilizedPopulation	Subset of the civilian non-institutional population that includes persons employed part-time for economic reasons, persons that are marginally attached to the labor force, and persons that are identified as unemployed	Equivalent Entity
Underwriter	fibo-fbc-fct-fse:Underwriter	Financial service provider that evaluates and assumes another party's risk for a fee, such as a commission, premium, spread or interest	
underwrites	fibo-sec-sec-iss:underwrites	Identifies one or more underwriters involved in raising capital for or distributing the instruments that are the subject of the offering	Associative Entity
Underwriting Arrangement	fibo-fbc-fct-fse:UnderwritingArrangement	Contractual agreement between parties that commits the underwriter to assuming risk	
Unemployed Population	fibo-ind-ei-ei:UnemployedPopulation	Subset of the civilian labor force that is considered to have had no employment but was available for work, except for temporary illness, and had made specific efforts to find employment sometime during a specified period, during the reporting period	
Unemployment Rate	fibo-ind-ei-ei:UnemploymentRate	Economic indicator representing the ratio of the unemployed population with respect to the civilian labor force of a given economy for some specified period	
Unilateral Commitment	fibo-fnd-agr-agr:UnilateralCommitment	Commitment made by one party without reference any other the party to which the commitment is made	
Unilateral Contract	fibo-fnd-agr-ctr:UnilateralContract	Contract in which one party makes an express promise without securing a reciprocal agreement from the other party(ies)	
Unilateral Contract only confers	fibo-fnd-agr-ctr:UnilateralContract_only_fibo-fnd-rel-rel:confers	A subtype of associative entity 'confers' to restrict child entities for the parent, Unilateral Contract	Associative Entity
Uninsured Federal Agency Of Foreign Banking Organization	fibo-fbc-fct-usfse:UninsuredFederalAgencyOfForeignBankingOrganization	Agency of a foreign bank established and operating under section 3102 of CFR Title 12, Chapter 32 and section 4 of the International Banking Act of 1978 that is not insured or regulated by the Federal Deposit Insurance Corporation (FDIC)	
Uninsured Federal Branch Of Foreign Banking Organization	fibo-fbc-fct-usfse:UninsuredFederalBranchOfForeignBankingOrganization	Any office or any place of business of a foreign bank located in any State of the United States at which deposits are received established and operating under section 4 of the International Banking Act of 1978 that is not insured or regulated by the Federal Deposit Insurance Corporation (FDIC)	
Uninsured State Agency Of Foreign Banking Organization	fibo-fbc-fct-usfse:UninsuredStateAgencyOfForeignBankingOrganization	Agency of a foreign bank established and operating under the laws of any state that is not insured or regulated by the Federal Deposit Insurance Corporation (FDIC)	

Name	Code	Comment	Stereotype
Uninsured State Branch Of Foreign Banking Organization	fibo-fbc-fct-usfse:UninsuredStateBranchOfForeignBankingOrganization	Any office or any place of business of a foreign bank located in any State of the United States at which deposits are received, established and operating under the laws of that State that is not insured or regulated by the Federal Deposit Insurance Corporation (FDIC)	
Unique Product Identifier	fibo-der-drc-bsc:UniqueProductIdentifier	Sequence of characters uniquely identifying an OTC derivative product that is reportable to a trade repository	
Unique Product Identifier Registry Entry	fibo-der-drc-bsc:UniqueProductIdentifierRegistryEntry	Entry in a unique product identifier registry	
Unique Product Identifier Registry Entry only applies To	fibo-der-drc-bsc:UniqueProductIdentifierRegistryEntry_only_cmns-cxtsdsg:appliesTo	A subtype of associative entity 'applies To' to restrict child entities for the parent, Unique Product Identifier Registry Entry	Associative Entity
Unique Product Identifier Service Provider	fibo-der-drc-bsc:UniqueProductIdentifierServiceProvider	Organization designated by an external body of financial regulators to assign UPIs and operate a UPI reference data library	
Unique Swap Identifier	fibo-der-drc-swp:UniqueSwapIdentifier	Identifier for a swap that is used in recordkeeping and swap data reporting	
Unique Transaction Identifier	fibo-fbc-pas-fpas:UniqueTransactionIdentifier	Sequence of characters identifying a financial transaction uniquely whenever useful and agreed by the parties or community involved in the transaction	
Unit Investment Trust	fibo-fbc-fct-fse:UnitInvestmentTrust	Investment company which (a) is organized under a trust indenture, contract of custodianship or agency, or similar instrument, (b) does not have a board of directors, and (c) issues only redeemable securities, each of which represents an undivided interest in a unit of specified securities; but does not include a voting trust	
Unit Of Account	fibo-fnd-acc-cur:UnitOfAccount	Nominal monetary unit of measure used to represent the real value (or cost) of any economic item; i.e. goods, services, assets, liabilities, income, expenses	
Unit Of Account Identifier	fibo-fnd-acc-cur:UnitOfAccountIdentifier	Sequence of characters that can be used to uniquely identify a nominal monetary unit	
Unit Power Factor	cmns-qtu:UnitPowerFactor	Factor in a product of powers that defines a derived unit	
Unit Price	fibo-fnd-acc-cur:UnitPrice	Monetary price expressed in relation to a well-known measurable unit by which the goods or services are allocated	
Unlisted Bond	fibo-sec-dbt-bnd:UnlistedBond	Bond that is traded over the counter rather than via an exchange or other listing facility	
Unrestricted Share	fibo-sec-eq-eq:UnrestrictedShare	Share whose ownership/transfer/sale is not subject to special conditions including country-specific restrictions	
Unsecured Bond	fibo-sec-dbt-bnd:UnsecuredBond	Bond that is only secured by the bond issuer's good credit standing	
Unsecured Consumer Loan	fibo-loan-spc-cns:UnsecuredConsumerLoan	Loan to one or more individuals for household, family, or other personal expenditures granted based on the strength of the borrower's credit history or reputation in the community	

Name	Code	Comment	Stereotype
Unsecured Loan	fibo-loan-ln-ln:UnsecuredLoan	Loan granted based on the strength of the borrower's credit history or reputation in the community	
Un-sponsored Depositary Receipt	fibo-sec-eq-dr:Un-sponsoredDepositaryReceipt	Depositary receipt that is established without the company's cooperation	
Urban Consumer Price Index	fibo-ind-ei-usei:UrbanConsumerPriceIndex	An economic indicator representing a measure of the average change over time in the prices paid by urban consumers for a market basket of consumer goods and services	
Urban Consumers Universe	fibo-ind-ei-usei:UrbanConsumersUniverse	A statistical universe for consumer expenditure surveys consisting of people within a household that make joint expenditure decisions	
Urbanization	fibo-fnd-plc-uspsa:Urbanization	An area, sector, or development within a larger geographic area	
US Bank	fibo-fbc-fct-usfse:USBank	Bank that is licensed to conduct business in the United States	
US Bank Holding Company	fibo-fbc-fct-usfse:USBankHoldingCompany	Bank holding company that is licensed to conduct business in the United States and is regulated and supervised by the Federal Reserve in accordance with the Bank Holding Company Act of 1956	
US Credit Union	fibo-fbc-fct-usfse:USCreditUnion	Cooperative association organized for the purpose of promoting thrift among its members and creating a source of credit for provident or productive purposes	
US Postal Service Address Identifier	fibo-fnd-plc-uspsa:USPostalServiceAddressIdentifier	Combined with the ZIP + 4 code, the delivery point code provides a unique identifier for every deliverable address served by the USPS	
US Producer Price Index	fibo-ind-ei-usei:USProducerPriceIndex	An economic indicator representing a measure of the change over time in the selling prices received by domestic producers for their output	
US Treasury Bill Auction Date Rule	fibo-sec-sec-sch:USTreasuryBillAuctionDateRule	Rule for setting auction dates for US Treasury bills	
US Treasury Bill Date	fibo-sec-sec-sch:USTreasuryBillDate	Auction date for US 13 week and 26 week Treasury bills	
US Treasury Security	fibo-sec-dbt-bnd:USTreasurySecurity	Debt instrument issued by the United States Department of the Treasury that carries a full faith and credit guarantee	
Use Of Proceeds Provision	fibo-fnd-agr-ctr:UseOfProceedsProvision	Contract provision specifying how funds obtained through financing, such as through a credit agreement, offering, warrant, or other instrument are intended to be used	
uses (cmns)	cmns-cxtdsg:uses	Employs as a means of accomplishing some task or achieving some result	Associative Entity
uses (lcc)	lcc-cr:uses	Employs as a means of accomplishing some task or achieving some result	Associative Entity
uses Administrative Language	lcc-cr:usesAdministrativeLanguage	Relates a country or geopolitical entity to an administrative language that entity uses for international communications	Associative Entity
uses Currency	fibo-loan-spc-crd:usesCurrency	Indicates the currency defined for the credit card product	Associative Entity
uses Currency In Averaging	fibo-der-drc-exo:usesCurrencyInAveraging	Indicates the currency used in averaging calculation	Associative Entity

Name	Code	Comment	Stereotype
uses Rating Party	fibo-fnd-arr-rt:usesRatingParty	Rating performer an issuer uses to assess ratings	Associative Entity
Valoren	fibo-sec-sec-idind:Valoren	Identification number assigned to financial instruments in Switzerland, Liechtenstein and Belgium, issued by SIX Financial Information, that is the National Securities Identifying Number (NSIN) for securities issued in those countries and is also part of the ISIN for the security it identifies	
Valuation Method	fibo-fnd-arr-asmt:ValuationMethod	Method used to determine the present or expected worth of an asset	
Valuation Terms	fibo-der-drc-bsc:ValuationTerms	Contract terms specific to valuation of the underlying asset(s)	
Value	fibo-fnd-arr-asmt:Value	Perceived worth of something, such as a product, service, or asset to a company, customer, or stakeholder	
Value Added Producer Price Index	fibo-ind-ei-ei:ValueAddedProducerPriceIndex	Economic indicator representing a weighted average of the input and output producer price indices	
Value Added Tax Identification Number	fibo-be-le-fbo:ValueAddedTaxIdentificationNumber	Tax identifier that identifies a taxable person (business) or non-taxable legal entity for a consumption tax that is assessed incrementally, levied on the price of a product or service at each stage of production, distribution, and sale to the end consumer	
Value Assessment	fibo-fnd-arr-asmt:ValueAssessment	Assessment event to estimate the value of something	
Vanilla Option	fibo-der-drc-opt:VanillaOption	Common option giving the buyer (holder) the right, but not the obligation, to buy (via a call option) or sell (via a put option) the underlying assets specified at a pre-determined price (i.e., the strike price, fixed or calculated), on or before a specified date (the expiration date)	
Variable	cmns-qtu:Variable	Symbol that represents a parameter in a formula or expression	
Variable Coupon Bond	fibo-sec-dbt-bnd:VariableCouponBond	Bond that has a floating interest rate	
Variable Coupon Terms	fibo-sec-dbt-bnd:VariableCouponTerms	Contractual terms specifying the calculation of the interest rate for a variable coupon bond	
Variable Debt Principal	fibo-sec-dbt-bnd:VariableDebtPrincipal	Principal that is defined in relation to some variable and so varies over time, as principal	
Variable Income Bond	fibo-sec-dbt-bnd:VariableIncomeBond	Bond whose income may vary over time, because either the coupon rate or principal amount changes in line with an index or schedule over the life of the security	
Variable Income Security	fibo-sec-dbt-dbti:VariableIncomeSecurity	Tradeable debt instrument that provide their owners with a rate of return that is dynamic and determined by market forces	
Variable Interest Calculation Formula	fibo-sec-dbt-bnd:VariableInterestCalculationFormula	Formula for the calculation of variable interest	
Variable Interest Entity	fibo-be-le-lp:VariableInterestEntity	Legal entity whose shareholders are entitled to a percentage of a named company's profits via a private contract	
Variable Interest Entity Share	fibo-sec-eq-eq:VariableInterestEntityShare	Share that certifies ownership of a contractual right to a percentage of a company's profits	

Name	Code	Comment	Stereotype
Variable Interest Expression	fibo-sec-dbt-bnd:VariableInterestExpression	An expression used to determine a variable interest payment amount	
Variable Interest Rate	fibo-fbc-dae-dbt:VariableInterestRate	An interest rate that is allowed to vary over the maturity of a loan or other debt instrument	
Variable Principal Bond	fibo-sec-dbt-bnd:VariablePrincipalBond	Bond whose principal adjusts over time with changes in an index	
Variance	fibo-fnd-utl-alx:Variance	Measure of spread, calculated as the average squared deviation of each number from the mean of a data set	
Venue	fibo-fnd-plc-fac:Venue	Site where something happens, described in the context of the event or activity that occurs there	
Verbal Contract	fibo-fnd-agr-ctr:VerbalContract	Contract that exists as a result of some verbal exchange	
Virtual Address	fibo-fnd-plc-adr:VirtualAddress	Address identifying a virtual, i.e. non-physical, location	
Virtual Location (cmns)	cmns-loc:VirtualLocation	Place that does not exist in any single physical location	
Virtual Location (fibo)	fibo-fnd-plc-vrt:VirtualLocation	This entity's FIBO source ontology class or object property is deprecated (see the entity properties Annotation tab) and will be removed in a future release. Data modelers should use the equivalent entity instead.	Equivalent Entity
Volatility	fibo-ind-ind-ind:Volatility	Statistical measure of the dispersion around the average of some random variable over some period of time	
Volume Weighted Average Price	fibo-fbc-fi-ip:VolumeWeightedAveragePrice	Average price at which a given security has traded throughout a trading day, determined by multiplying each trade by its volume, adding the results, then dividing by the volume traded for the day	
Volume Weighted Open Price	fibo-fbc-fi-ip:VolumeWeightedOpenPrice	Price determined by multiplying each trade by its volume, adding the results, then dividing by the volume over a certain period during the trading day (rather than over the course of the entire day)	
Voluntary Corporate Action	fibo-cae-ce-act:VoluntaryCorporateAction	Event in which the shareholders elect to participate and must respond in order for the issuer to process the action	
Voting Right	fibo-sec-eq-eq:VotingRight	Contractual right that specifies shareholder voting entitlements, such as to elect directors, elect outside auditors, and vote on matters of corporate policy	
Voting Shareholder	fibo-be-oac-cctl:VotingShareholder	Shareholder whose shares confer the right to vote in corporate elections, including the right to elect directors at annual or special meetings, and to express their views to corporate management and directors on significant issues that may affect the value of those shares	
Warrant	fibo-der-drc-raw:Warrant	Entitlement that permits the holder to purchase a specified amount of a financial instrument, commodity, currency or other asset during a specified period at a specified price	
Warranty	fibo-fnd-agr-ctr:Warranty	Contractual element that is a statement of fact	

Name	Code	Comment	Stereotype
Wealth Management Service	fibo-fbc-fct-fse:WealthManagementService	Financial service that combines financial and investment advice, accounting and tax services, retirement planning and legal or estate planning for one set fee	
Weather Derivative	fibo-der-drc-comm:WeatherDerivative	Derivative instrument whose primary underlying notional item is based on something related to the weather, for example, the average temperature in Chicago in January	
Weighted Average Coupon	fibo-sec-dbt-pbs:WeightedAverageCoupon	Weighted-average gross interest rates of the pool of mortgages that underlie a mortgage-backed security (MBS) weighed by their balances at the time the securities were issued	
Weighted Average Life	fibo-sec-dbt-pbs:WeightedAverageLife	Weighted average of the times of the principal repayments Average life is calculated using the weighted average time to the receipt of all future cash flows.	
Weighted Average Loan Age	fibo-sec-dbt-pbs:WeightedAverageLoanAge	Dollar-weighted average measuring the age of the individual loans in a mortgage pass-through or pooled security	
Weighted Average Maturity	fibo-sec-dbt-pbs:WeightedAverageMaturity	Weighted average amount of time until the maturities on mortgages in a mortgage-backed security (MBS)	
Weighted Average Remaining Term	fibo-sec-dbt-pbs:WeightedAverageRemainingTerm	Weighted average time to maturity of a portfolio of asset-backed securities (ABS) or mortgage-backed (MBS) securities	
Weighted Basket	fibo-fbc-pas-fpas:WeightedBasket	Basket whose constituents have some relative importance with respect to one another	
Weighted Basket Constituent	fibo-fbc-pas-fpas:WeightedBasketConstituent	Component of a basket whose relative importance with respect to other basket constituents is known	
Weighting Function	fibo-fnd-utl-alx:WeightingFunction	Expression or function that determines the relative importance or influence of a given element of a set with respect to the whole	
Write Down	fibo-fbc-dae-cre:WriteDown	Obligation-specific credit event whereby the book value of the obligation, such as the outstanding principal amount, is reduced	
Writing System	lcc-lr:WritingSystem	A system for writing a language, including the requisite script and character set	
Written Contract	fibo-fnd-agr-ctr:WrittenContract	Formal contract that is written and signed by the parties thereto	
Written Language	lcc-lr:WrittenLanguage	The representation of a language via a writing system, with a relatively normalized orthography	
Yield	fibo-fbc-fi-ip:Yield	Return on the investor's capital investment	
Yield Enhancement Product	fibo-der-drc-str:YieldEnhancementProduct	Structured product that provides a predefined yield in return for a downside risk	
Yield Spread	fibo-fbc-fi-ip:YieldSpread	The spread between the yields of two items	
Zero Coupon Bond	fibo-sec-dbt-bnd:ZeroCouponBond	Bond issued with a coupon rate of zero and that trades at a deep discount to face value	
Zero Coupon Interest Rate Swap	fibo-der-rtd-irswp:ZeroCouponInterestRateSwap	Interest rate swap in which the fixed rate cash flows are compounded and paid once on the expiration date, rather than periodically; the payments on the other side (which can be based on a floating interest rate or a fixed rate) follow typical swap payment schedules	
Zero Coupon Terms	fibo-sec-dbt-bnd:ZeroCouponTerms	Terms for payment of interest on a zero coupon bond	

Name	Code	Comment	Stereotype
ZIP Code	fibo-fnd-plc-uspsa:ZIPCode	Five-digit code code assigned to a delivery address indicating the state and post office or postal zone	
Zip Code Scheme	fibo-fnd-plc-uspsa:ZipCodeScheme	System used in the U.S. to facilitate the delivery of mail, consisting of a five- or nine-digit code Zone Improvement Plan (ZIP) printed directly after the address, the first five digits (initial code) indicating the state and post office or postal zone, the last four (expanded code) the box section or number, portion of a rural route, building, or other specific delivery location	
ZIP Plus4Code	fibo-fnd-plc-uspsa:ZIPPlus4Code	Nine-digit number consisting of five digits, a hyphen, and four digits, which the USPS describes by its trademark ZIP+4	