

| Name | Code | Comment | Stereotype |
|---|--|--|--------------------|
| ABAII Registry Entry | fibo-fbc-fct-usjrga:ABAIIRegistryEntry | 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 | |
| ABAII Registry Entry only applies To | fibo-fbc-fct-usjrga:ABAIIRegistryEntry_only_cmns-cxtdsg:appliesTo | A subtype of associative entity 'applies To' to restrict child entities for the parent, ABAII 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 Change Notification Obligation | fibo-der-drc-ma:AccountChangeNotificationObligation | Obligation to notify a counterparty of any changes in account details | |
| 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 | |
| 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:actIn | Indicates a situation in which the actor plays a primary role | Associative Entity |

| Name | Code | Comment | Stereotype |
|--|---|--|--------------------|
| 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 |
| 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-ppt: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-ufse: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-ufse: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-ufse:AgreementCorporation-Banking | Agreement corporation whose charter allows the corporation to engage in international banking | |
| Agreement Corporation-Investment | fibo-fbc-fct-ufse: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 | |

| Name | Code | Comment | Stereotype |
|--|---|--|--------------------|
| Aligned Community Investment Fund | fibo-sec-fund-fund:AlignedCommunityInvestmentFund | Community investment fund that raises capital publicly from community members and deploys some of that capital via investments into its client businesses or other businesses in the community | |
| 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 | |
| Alpha2 Code (cr) | lcc-cr:Alpha2Code | A digraph representing a country or geographic region | |
| Alpha2 Code (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 | |
| Alpha3 Code (cr) | lcc-cr:Alpha3Code | A trigraph representing a country or geographic region | |
| Alpha3 Code (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 Depository Receipt | fibo-sec-eq-dr:AmericanDepositoryReceipt | Depository receipt that represents securities of a foreign company and allows that company's securities to trade in the U.S. financial markets | |
| American Depository Receipt Level | fibo-sec-eq-dr:AmericanDepositoryReceiptLevel | 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 Depository Receipt Level Scheme | fibo-sec-eq-dr:AmericanDepositoryReceiptLevelScheme | 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-cxtdsg: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 | |
| Appraiser | fibo-fnd-arr-asmt:Appraiser | Party that evaluates or estimates the nature, quality, ability, or value of someone or something | |

| Name | Code | Comment | Stereotype |
|----------------------------------|---|---|------------|
| 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 Boundary | fibo-loan-spc-grn:AssessmentBoundary | Defined scope, limits, and criteria used to determine what is included or excluded in an evaluation, analysis, or measurement of environmental impacts, sustainability performance, or related objectives | |
| 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 | |
| Asset Backed Security | fibo-sec-dbts-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-dbts-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 | |

| Name | Code | Comment | Stereotype |
|----------------------------|---|--|--------------------|
| 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 | |
| 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 | |

| Name | Code | Comment | Stereotype |
|--|---|---|------------|
| 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 | |
| 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 | |
| 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 | |

| Name | Code | Comment | Stereotype |
|--|---|---|--------------------|
| 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_cmns-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 | Situation linking 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) to the asset that they own | |
| Beneficiary | fibo-fnd-agr-agr:Beneficiary | Party that receives some benefit or advantage or profits from something | |
| 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 | |

| Name | Code | Comment | Stereotype |
|---|---|--|------------|
| Bilateral Agreement | fibo-fnd-agr-agr:BilateralAgreement | Agreement where two parties commit to perform specific actions or obligations towards each other | |
| Bilateral Contract | fibo-fnd-agr-ctr:BilateralContract | Contract where two parties commit to perform specific actions or obligations towards each other | |
| Bilateral Netting Provision | fibo-fnd-agr-ctr:BilateralNettingProvision | Netting provision that occurs between two parties, in which mutual obligations are offset to determine a single net payment | |
| 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 | |
| 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 | |

| Name | Code | Comment | Stereotype |
|------------------------------------|--|---|--------------------|
| 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 that is issued together with one or more warrant(s) attached as part of the offer, the warrant(s) granting the holder the right to purchase a designated security, often the common stock of the issuer of the debt, at a specified price | |
| 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-ufse: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. The OMG Commons, upper ontology, replaced most deprecated entries. Other code renames reflect a move of the class/entity from a specialized ontology/package to Core, for example, from Securities to Foundation or Finance, Business & Commerce. | 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. The OMG Commons, upper ontology, replaced most deprecated entries. Other code renames reflect a move of the class/entity from a specialized ontology/package to Core, for example, from Securities to Foundation or Finance, Business & Commerce. | 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 | |
| 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 | |

| Name | Code | Comment | Stereotype |
|---|---|---|--------------------|
| 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 | |
| Calculation Agent (der) | fibo-der-drc-bsc:CalculationAgent | 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. The OMG Commons, upper ontology, replaced most deprecated entries. Other code renames reflect a move of the class/entity from a specialized ontology/package to Core, for example, from Securities to Foundation or Finance. Business & Commerce. | Equivalent Entity |
| Calculation Agent (fbc) | fibo-fbc-fi-fi:CalculationAgent | Party that is responsible for determining the value of an instrument 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 | |

| Name | Code | Comment | Stereotype |
|---|--|---|--------------------|
| 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 | |
| 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 | 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. The OMG Commons, upper ontology, replaced most deprecated entries. Other code renames reflect a move of the class/entity from a specialized ontology/package to Core, for example, from Securities to Foundation or Finance, Business & Commerce. | 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 | |

| Name | Code | Comment | Stereotype |
|--|--|--|------------|
| 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-db: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 | |
| 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 | |
| Cash Instrument | fibo-fbc-fi-fi:CashInstrument | Financial instrument whose value is determined by the market and that is readily transferable (highly liquid) | |

| Name | Code | Comment | Stereotype |
|---|--|--|--------------------|
| 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-ret: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 | |
| 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 Depository Receipt | fibo-sec-eq-dr:ChineseDepositoryReceipt | Global depository 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 | |

| Name | Code | Comment | Stereotype |
|---|---|--|--------------------|
| 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 | |
| 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 | |
| Clique Option | fibo-der-drc-exo:CliqueOption | 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 |
| Close Out Netting Provision | fibo-fnd-agr-ctr:CloseOutNettingProvision | Netting provision that may be triggered when a counterparty defaults, leading to the termination of all outstanding transactions between the parties | |
| Closed End Credit | fibo-loan-In-In: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 | |

| Name | Code | Comment | Stereotype |
|--|--|---|--------------------|
| 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 | |
| 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. The OMG Commons, upper ontology, replaced most deprecated entries. Other code renames reflect a move of the class/entity from a specialized ontology/package to Core, for example, from Securities to Foundation or Finance, Business & Commerce. | 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) | |
| 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 | |

| Name | Code | Comment | Stereotype |
|---|---|---|--------------------|
| 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. The OMG Commons, upper ontology, replaced most deprecated entries. Other code renames reflect a move of the class/entity from a specialized ontology/package to Core, for example, from Securities to Foundation or Finance, Business & Commerce. | 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 acquiree'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 | |
| 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-ufse: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-db-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 | |

| Name | Code | Comment | Stereotype |
|--|---|---|-------------------|
| 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 | |
| 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. The OMG Commons, upper ontology, replaced most deprecated entries. Other code renames reflect a move of the class/entity from a specialized ontology/package to Core, for example, from Securities to Foundation or Finance, Business & Commerce. | 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 | |
| Comodore Option | fibo-der-drc-exo:ComodoreOption | 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 | |

| Name | Code | Comment | Stereotype |
|--|---|---|--------------------|
| 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 acquiree'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 | |
| 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 | |
| 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 | |

| Name | Code | Comment | Stereotype |
|--|---|--|------------|
| 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 | |
| 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 | |

| Name | Code | Comment | Stereotype |
|---|--|---|--------------------|
| Common Voting Unrestricted Partly Paid Registered Share | fibo-sec-eq-10962:CommonVotingUnrestrictedPartlyPaidRegisteredSh | Common share that confers exactly one vote per share, is unrestricted from a sales perspective, is partially paid and is registered | |
| Community Investment Fund | fibo-sec-fund-fund:CommunityInvestmentFund | Professionally-managed investment fund with three essential characteristics: capital is sourced from people in the community (ideally from retail/non-accredited investors); capital is invested into local people, projects, and businesses; and capital is deployed by individuals in the community, typically but not necessarily a nonprofit fund | |
| 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 | 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. The OMG Commons, upper ontology, replaced most deprecated entries. Other code renames reflect a move of the class/entity from a specialized ontology/package to Core, for example, from Securities to Foundation or Finance, Business & Commerce. | Equivalent Entity |
| 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 | |
| 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 | fibo-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 | fibo-fnd-agr-ctr:ConditionPrecedent | Stipulation that specifies conditions that must be met before some aspect of a contract takes effect | |
| Condor Spread | fibo-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 | fibo-fnd-rel-rel:confers | Grants or bestows by virtue of some authority | Associative Entity |
| confers Ownership Of | fibo-sec-eq-eq:confersOwnershipOf | Grants ownership via contract | Associative Entity |
| Consent Solicitation | fibo-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 | |

| Name | Code | Comment | Stereotype |
|---|--|--|--------------------|
| Consolidated Tape Provider | fibo-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 | fibo-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 | fibo-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 | fibo-be-oac-opty:ConstitutionalOwner | Entity owner that holds an equity stake in said entity, in the form of shareholders' equity | |
| Consumer | fibo-fnd-pas-pas:Consumer | Party that utilizes economic goods or services, typically for personal, family, or household purposes | |
| Consumer Asset Backed Security | fibo-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) | |
| 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 | |
| Contact | fibo-fnd-aap-ppl:Contact | Role or associated with a party serving as a designated point of communication, typically within a system or process | |
| Contact Record | fibo-fnd-aap-ppl:ContactRecord | Record about a party in a specific communicative or liaison role | |
| Context | cmns-cxtdsg: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-cxtdsg:ContextualDesignation | Designation that applies to something in some context | |
| Contextual Designation only has Applicable Period | cmns-cxtdsg:ContextualDesignation_only_cmns-cxtdsg: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-cxtdsg: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 | |

| Name | Code | Comment | Stereotype |
|---|--|--|--------------------|
| 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 | |
| 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, i.e., a promise or pledge made by one of the parties to perform some action or fulfill some duty | |
| 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 Interest | fibo-fnd-law-lcap:ContractualInterest | Legally enforceable benefit or entitlement arising from a contract, agreement, or instrument, in which an entity holds specified rights or obligations related to the performance, use, or benefit of something, without necessarily holding ownership | |
| Contractual Obligation | fibo-fnd-law-lcap:ContractualObligation | Legally binding obligation that arises from the terms of 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 | |
| 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 | Legally enforceable benefit or entitlement granted to a party within a binding agreement | |

| Name | Code | Comment | Stereotype |
|---|---|--|--------------------|
| 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 | |
| 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 Nominee | fibo-be-oac-exec:ControllingNominee | Party that holds legal title to an asset (e.g., stocks, bonds, or property) on behalf of the beneficial owner | |
| Controlling Party | fibo-fnd-oac-ctl:ControllingParty | Actor that exercises some form of control in the context of some situation | |
| controls | fibo-fnd-rel-rel:controls | 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 | |

| Name | Code | Comment | Stereotype |
|---|---|--|------------|
| 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-ufse: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 | |
| 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, 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 | |

| Name | Code | Comment | Stereotype |
|--------------------------------------|---|---|--------------------|
| 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. The OMG Commons, upper ontology, replaced most deprecated entries. Other code renames reflect a move of the class/entity from a specialized ontology/package to Core, for example, from Securities to Foundation or Finance, Business & Commerce. | 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. The OMG Commons, upper ontology, replaced most deprecated entries. Other code renames reflect a move of the class/entity from a specialized ontology/package to Core, for example, from Securities to Foundation or Finance, Business & Commerce. | Equivalent Entity |
| Coupon Payment Terms | fibo-sec-dbt-bnd:CouponPaymentTerms | Terms for payment of interest on a bond | |
| 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. The OMG Commons, upper ontology, replaced most deprecated entries. Other code renames reflect a move of the class/entity from a specialized ontology/package to Core, for example, from Securities to Foundation or Finance, Business & Commerce. | 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 | |
| Credit Card Asset Backed Security | fibo-sec-dbt-abs:CreditCardAssetBackedSecurity | Asset-backed security based on credit card receivables | |

| Name | Code | Comment | Stereotype |
|---|--|---|--------------------|
| 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 Enhancement Agreement | fibo-fbc-dae-dbt:CreditEnhancementAgreement | Collateral agreement that governs the exchange of collateral between parties to mitigate counterparty credit risk | |
| Credit Enhancement Beneficiary | fibo-fbc-dae-dbt:CreditEnhancementBeneficiary | Party that benefits from the collateral or guarantee established under the agreement, i.e., that is protected against counterparty credit risk because the collateral or guarantee serves as security for the obligation(s) owed to them | |
| 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) | |
| 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-cxtdsg: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 | |

| Name | Code | Comment | Stereotype |
|--|---|--|--------------------|
| 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 | |
| Cross Default Provision | fibo-fbc-dae-cre:CrossDefaultProvision | Contract provision that triggers a default under one contract if the borrower defaults on another related obligation | |
| Crypto Asset Services Provider | fibo-fbc-fct-mkt:CryptoAssetServiceProvider | 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 | |
| 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 | |

| Name | Code | Comment | Stereotype |
|--|--|--|--------------------|
| 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 | |
| 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:DataReportingServiceProvider | 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 | |
| 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 | |

| Name | Code | Comment | Stereotype |
|---|---|---|--------------------|
| 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 or representation of the ensuing registration of that death | |
| Death Certificate Identification Scheme | fibo-fnd-aap-ppl:DeathCertificatIdentificationScheme | System for allocating identifiers to death certificates | |
| Death Certificate Identifier | fibo-fnd-aap-ppl:DeathCertificatIdentifier | 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 | |
| Debit Card Account | fibo-loan-spc-crd:DebitCardAccount | Card account that is represented by 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-ret: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. The OMG Commons, upper ontology, replaced most deprecated entries. Other code renames reflect a move of the class/entity from a specialized ontology/package to Core, for example, from Securities to Foundation or Finance, Business & Commerce. | Equivalent Entity |
| Debt Offering | fibo-sec-dbt-dbt:DebtOffering | An offering of one or more debt instruments for sale | |

| Name | Code | Comment | Stereotype |
|-------------------------------|---|--|--------------------|
| 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 | |
| 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 Obligation | fibo-fnd-law-lcap:DeliveryObligation | Obligation to deliver something in order to satisfy a claim or debt | |
| 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 | |

| Name | Code | Comment | Stereotype |
|-------------------------------------|---|--|--------------------|
| 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 depositary, 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 | |
| Derivative Credit Support Agreement | fibo-der-drc-ma:DerivativeCreditSupportAgreement | Addendum to the master agreement that governs the exchange of collateral between parties in derivatives transactions | |
| 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 Master Agreement | fibo-der-drc-ma:DerivativeMasterAgreement | Master agreement covering derivatives transactions to be carried out between the parties to this contract | |
| 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 | | 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 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 | |
| Difference | fibo-fnd-util-alx:Difference | Quantity by which amounts differ; the remainder left after subtraction of one value from another | |

| Name | Code | Comment | Stereotype |
|--|---|--|------------|
| 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 | |
| Diversified Community Investment Fund | fibo-sec-fund-fund:DiversifiedCommunityInvestmentFund | Community investment fund that invests primarily in real estate but can also invest in any local business or project, and can do so with investment capital raised publicly from within the fund's own community, including community investors | |
| 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 | |
| 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 | |

| Name | Code | Comment | Stereotype |
|--|---|---|--------------------|
| 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-dbts-tstd:Drawee | Party that is required to pay the amount stated on the bill of exchange to the payee | |
| Drawer | fibo-sec-dbts-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 | |
| Drivers License Identification Scheme | fibo-fnd-aap-ppl:DriversLicenselIdentificationScheme | System for allocating identifiers to driver's, operating, or non-driver identification documents | |
| Drivers License Identifier | fibo-fnd-aap-ppl:DriversLicenselIdentifier | 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 | |
| Early Termination Provision | fibo-fnd-agr-ctr:EarlyTerminationProvision | Termination of an agreement for any reason prior to its expiration date | |
| Earnings Before Interest Taxes Depreciation Amortization | fibo-fnd-acc-aeq:EarningsBeforeInterestTaxesDepreciationAmortization expenses | 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 | fibo-der-drc-bsc:EconomicRateBasedDerivative | Rate-based derivative whose underlier is some economic indicator | |

| Name | Code | Comment | Stereotype |
|--|--|---|--------------------|
| Economic Rate Based Derivative Instrument | fibo-der-rtd-rtd:EconomicRateBasedDerivativeInstrument | 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. The OMG Commons, upper ontology, replaced most deprecated entries. Other code renames reflect a move of the class/entity from a specialized ontology/package to Core, for example, from Securities to Foundation or Finance, Business & Commerce. | Equivalent Entity |
| 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. The OMG Commons, upper ontology, replaced most deprecated entries. Other code renames reflect a move of the class/entity from a specialized ontology/package to Core, for example, from Securities to Foundation or Finance, Business & Commerce. | 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 | |
| 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 | |

| Name | Code | Comment | Stereotype |
|---|---|--|--------------------|
| 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 | |
| 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 an interest in, or the privilege to subscribe to, or to receive specific assets under 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 | |
| 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 | |

| Name | Code | Comment | Stereotype |
|----------------------------------|--|---|-------------------|
| 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 Program | fibo-loan-spc-grn:EnvironmentalProgram | Broad scale initiative, activity, or investment aimed at improving environmental sustainability, reducing ecological harm, or addressing environmental challenges | |
| Environmental Project | fibo-loan-spc-grn:EnvironmentalProject | Specific initiative, activity, or investment aimed at improving environmental sustainability, reducing ecological harm, or addressing environmental challenges | |
| 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. The OMG Commons, upper ontology, replaced most deprecated entries. Other code renames reflect a move of the class/entity from a specialized ontology/package to Core, for example, from Securities to Foundation or Finance, Business & Commerce. | Equivalent Entity |
| 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 | |

| Name | Code | Comment | Stereotype |
|---|---|--|--------------------|
| Equity Redemption Provision With Extendable Redemption Date | fibo-sec-eq-eq:EquityRedemptionProvisionWithExtendableRedemption specified date | 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 | |
| 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 Depository Receipt | fibo-sec-eq-dr:EuropeanDepositoryReceipt | 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 evaluates | fibo-sec-dbt-ex:EuropeanExerciseTerms fibo-fnd-rel-ret:evaluates | Exercise terms that stipulate that an option may only be exercised at the date of expiration 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 | |

| Name | Code | Comment | Stereotype |
|------------------------------|---|--|--------------------|
| 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 | |
| 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 | |
| Exotic Warrant | fibo-der-drc-raw:ExoticWarrant | Warrant that gives the holder the right (but not the obligation) to buy (or sometimes sell) an underlying asset under non-standard or complex conditions, often involving additional features not found in a plain vanilla (standard) warrant | |
| 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 |

| Name | Code | Comment | Stereotype |
|------------------------------------|---|--|--------------------|
| 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 <u>lifetime of the credit agreement</u> | |
| 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 | |
| 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 | |

| Name | Code | Comment | Stereotype |
|--|--|---|--------------------|
| 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-cxtdsg: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 (fib0) | 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. The OMG Commons, upper ontology, replaced most deprecated entries. Other code renames reflect a move of the class/entity from a specialized ontology/package to Core, for example, from Securities to Foundation or Finance, Business & Commerce. | 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 | |
| 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 (fib0) | 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. The OMG Commons, upper ontology, replaced most deprecated entries. Other code renames reflect a move of the class/entity from a specialized ontology/package to Core, for example, from Securities to Foundation or Finance, Business & Commerce. | Equivalent Entity |

| Name | Code | Comment | Stereotype |
|---|--|--|--------------------|
| 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 | |
| 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 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-ustse: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-cls: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-cls:FinancialInstrumentClassificationScheme | Classification scheme defining a set of classifiers for financial instruments | |
| Financial Instrument Classification Scheme only defines | fibo-sec-sec-cls: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-cls: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 | |

| Name | Code | Comment | Stereotype |
|--|--|---|--------------------|
| 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 | |
| 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 |
| 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 |

| Name | Code | Comment | Stereotype |
|--|---|---|-------------------|
| 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-dbt: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 |
| 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 | |

| Name | Code | Comment | Stereotype |
|--|--|---|-------------------|
| 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 | |
| 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 Master Agreement | fibo-der-drc-cur:ForeignExchangeMasterAgreement | Product-specific master agreement intended to reflect best market practice and to provide a standard agreement for participants in the foreign exchange markets | |
| 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. The OMG Commons, upper ontology, replaced most deprecated entries. Other code renames reflect a move of the class/entity from a specialized ontology/package to Core, for example, from Securities to Foundation or Finance, Business & Commerce. | 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 | |
| Foreign Exchange Settlement Netting Provision | fibo-der-drc-cur:ForeignExchangeSettlementNettingProvision | Settlement netting provision that is specific to foreign exchange contracts | |
| 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. The OMG Commons, upper ontology, replaced most deprecated entries. Other code renames reflect a move of the class/entity from a specialized ontology/package to Core, for example, from Securities to Foundation or Finance, Business & Commerce. | Equivalent Entity |
| Formula | fibo-fnd-utl-alx:Formula | Rule expressed in letters and symbols that consists of at least one expression | |

| Name | Code | Comment | Stereotype |
|--|---|---|--------------------|
| 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 (drc) | fibo-der-drc-bsc:ForwardRateAgreement | Agreement to exchange an interest rate commitment on a notional amount at a future date | |
| Forward Rate Agreement (rtd) | fibo-der-rtd-rtd:ForwardRateAgreement | 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. The OMG Commons, upper ontology, replaced most deprecated entries. Other code renames reflect a move of the class/entity from a specialized ontology/package to Core, for example, from Securities to Foundation or Finance, Business & Commerce. | Equivalent Entity |
| 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 | |
| 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-dbt: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 they or 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 | Quantified share of beneficial interest in a pooled fund, representing a proportional claim on the fund's assets, income, or entitlements | |
| 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 | |

| Name | Code | Comment | Stereotype |
|---|---|---|--------------------|
| Gas Commodity | fibo-der-drc-comm:GasCommodity | Extraction resource that is natural gas | |
| 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 |
| 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-clss: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-util-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) | |

| Name | Code | Comment | Stereotype |
|---|--|---|--------------------|
| 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 | System by which a state or community is controlled | |
| 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 | | 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 | |

| Name | Code | Comment | Stereotype |
|---|--|---|--------------------|
| Green Bond | fibo-sec-dbt-bnd:GreenBond | Bond issued specifically to fund climate or environmental projects | |
| Green Loan | fibo-loan-spc-grn:GreenLoan | Credit agreement and/or contingent facility (such as a bonding line, guarantee line or letter of credit) made available exclusively to finance, re-finance or guarantee, in whole or in part, new and/or existing eligible green projects that are aligned to the four core components of the Green Loan Principles (GLP) | |
| Green Project | fibo-loan-spc-grn:GreenProject | Project that contributes to environmental sustainability by addressing climate change, conserving natural resources, reducing pollution, or promoting ecological balance | |
| Green Project Use Of Proceeds Provision | fibo-loan-spc-grn:GreenProjectUseOfProceedsProvision | Use of proceeds provision specifying that funds obtained through financing, such as through a credit agreement, offering, warrant, or other instrument are intended to be used for Green Projects (including other related and supporting expenditures, including research and development) | |
| 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 | |
| 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 |

| Name | Code | Comment | Stereotype |
|--------------------------------|--|--|--------------------|
| has Age | fibo-fnd-dt-fd:hasAge | Relates something to the length of time it has existed | Associative Entity |
| has Age Of Majority | fibo-fnd-aap-ppt: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 Assessment Boundary | fibo-loan-spc-grn:hasAssessmentBoundary | Indicates the scope, limits, and context for an environmental or sustainability project | 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 |
| has Beneficial Owner | fibo-be-oac-cown:hasBeneficialOwner | Indicates the party that retains rights in the asset they own in a beneficial ownership situation | Associative Entity |
| has Beneficiary (be) | fibo-be-tr-tr:hasBeneficiary | | Associative Entity |
| has Beneficiary (fnd) | fibo-fnd-agr-ctr:hasBeneficiary | Party that receives some benefit or advantage or profits from something as specified in the agreement | Associative Entity |

| Name | Code | Comment | Stereotype |
|---|--|--|--------------------|
| 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 | | Associative Entity |
| has Business Day Adjustment | fibo-fnd-dt-bd:hasBusinessDayAdjustment | | 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 | | 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 (der) | fibo-der-drc-bsc:hasCalculationAgent | | Associative Entity |
| has Calculation Agent (fbc) | fibo-fbc-fi-fi:hasCalculationAgent | Indicates a party (role) responsible for determining the value of an instrument | 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 |
| 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 |

| Name | Code | Comment | Stereotype |
|--|---|---|--------------------|
| 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-db: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 |
| 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 | | 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 | | 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 |

| Name | Code | Comment | Stereotype |
|-----------------------------------|---|---|--------------------|
| has Coverage Area (fib0) | fib0-fnd-plc-loc:hasCoverageArea | | Associative Entity |
| has Credit Card Network | fib0-loan-spc-crd:hasCreditCardNetwork | Indicates the underlying network for credit card product | Associative Entity |
| has Credit Limit (fbc) | fib0-fbc-dae-db: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) | fib0-loan-ln-ln:hasCreditLimit | | Associative Entity |
| has Currency | fib0-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 | fib0-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 | fib0-fnd-dt-fd:hasDateAdded | Indicates the date something was included in something else | Associative Entity |
| has Date Established | fib0-fbc-fct-fse:hasDateEstablished | The date that the financial service provider was formally established | Associative Entity |
| has Date Establishment Terminated | fib0-fbc-fct-fse:hasDateEstablishmentTerminated | Last full day that the entity existed | Associative Entity |
| has Date Insured | fib0-fbc-fct-fse:hasDateInsured | Date on which insurance became effective | Associative Entity |
| has Date Of Assessment | fib0-fnd-arr-asmt:hasDateOfAssessment | Date on which an assessment process was completed | Associative Entity |
| has Date Of Birth | fib0-fnd-aap-ppl:hasDateOfBirth | Identifies the date on which an individual was born | Associative Entity |
| has Date Of Death | fib0-fnd-aap-ppl:hasDateOfDeath | Identifies the date on which an individual died | Associative Entity |
| has Date Of Incorporation | fib0-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 | fib0-be-corp-corp:hasDateOfRegistration | Indicates the date on which the corporation has registered in some jurisdiction for regulatory and / or tax purposes | Associative Entity |
| 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 | fib0-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 | fib0-sec-db-dbt:hasDatedDate | Specifies the date on which interest begins to accrue on a fixed-income security | Associative Entity |

| Name | Code | Comment | Stereotype |
|--|---|--|--------------------|
| 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 Interest Compounding Basis | fibo-fbc-dae-cre:hasDefaultInterestCompoundingBasis | Indicates the basis on which default interest is to be calculated, as a period of time | 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 |
| 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 |

| Name | Code | Comment | Stereotype |
|--|---|---|--------------------|
| 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 Early Termination Date | fibo-fnd-agr-ctr:hasEarlyTerminationDate | Indicates a termination date that occurs prior to an explicit expiration date | 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 |
| 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 |

| Name | Code | Comment | Stereotype |
|--|--|---|--------------------|
| has Execution Date Time Stamp | fibo-fnd-agr-ctr:hasExecutionTimeStamp | 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 |
| 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 |

| Name | Code | Comment | Stereotype |
|---------------------------------|--|---|--------------------|
| 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 |
| 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-ln-ln: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-util-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-util-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 |
| 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 |

| Name | Code | Comment | Stereotype |
|-----------------------------------|---|--|--------------------|
| 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 | Has 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-ufse:hasHomeCountry | Indicates, with respect to a foreign bank, the country in which the foreign bank is chartered or incorporated | Associative Entity |
| has Home Country Supervisor | fibo-fbc-fct-ufse: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-lst: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-tn: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 |

| Name | Code | Comment | Stereotype |
|------------------------------------|---|--|--------------------|
| 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 Intended Liquidation Date | fibo-be-le-lp:hasIntendedLiquidationDate | Links an agreement, contract, or legal entity to a date on which it is scheduled to be sold | 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-dbt: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 |
| 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 | | 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 |

| Name | Code | Comment | Stereotype |
|-----------------------------------|--|--|--------------------|
| 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 Associative 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 |
| 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 | Relates something to a location, which might be physical or virtual | 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 |

| Name | Code | Comment | Stereotype |
|-------------------------------|--|---|--------------------|
| has Measurement Unit | cmns-qtu:hasMeasurementUnit | Indicates the unit against which a quantity can be expressed in a quantity value | Associative Entity |
| 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 | | 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 | | Associative Entity |
| 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-dbt: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 |

| Name | Code | Comment | Stereotype |
|------------------------------------|---|---|--------------------|
| 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 | 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 |
| 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 | | 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 |

| Name | Code | Comment | Stereotype |
|--|---|--|--------------------|
| 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; Entity homogeneous or gerrymandered; material or immaterial; extended or unextended; spatial or temporal | Associative |
| 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; Entity homogeneous or gerrymandered; material or immaterial; extended or unextended; spatial or temporal | Associative |
| 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 |
| 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 Point Of Contact | fibo-fnd-aap-ppl:hasPointOfContact | Identifies a party designated as the point of contact for | 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 |

| Name | Code | Comment | Stereotype |
|--|--|---|--------------------|
| 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 |
| 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 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-dbt: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 |
| has Reach (fibo) | fibo-fnd-law-jur:hasReach | | 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 |

| Name | Code | Comment | Stereotype |
|-----------------------------------|--|--|--------------------|
| 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 | | 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 | | 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 |
| has Registry Entry | fibo-fbc-fct-ra:hasRegistryEntry | | 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 |

| Name | Code | Comment | Stereotype |
|---------------------------------|--|--|--------------------|
| 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 |
| 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-ln-ln: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 | | Associative Entity |
| 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 |

| Name | Code | Comment | Stereotype |
|------------------------------|--|--|--------------------|
| 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 Spatial Boundary | fibo-loan-spc-grn:hasSpatialBoundary | Specifies a geographic region included in an environmental or sustainability assessment, which may cover a specific site, facility, region, or the global operations of a company or project | 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 | Applies strategy | 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 |
| 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 |

| Name | Code | Comment | Stereotype |
|-------------------------|--|---|--------------------|
| 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 | | 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 | | 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 |
| 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:hasPhoneNumber | 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 is scheduled to be or 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-lst: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 |

| Name | Code | Comment | Stereotype |
|--------------------------------|--|--|--------------------|
| 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 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 |
| 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-ret: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 | |
| 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 | fibo-fnd-aap-ppt:IdentityDocument | Any legal document which may be used to verify aspects of a person's identity | |
| implements | fibo-fnd-law-lcap:implements | 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 | |

| Name | Code | Comment | Stereotype |
|-------------------------------------|--|---|--------------------|
| 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 | fibo-ind-ind-ind:ImpliedVolatility | Measure of volatility that is a forward-looking metric used to calculate probability | |
| implies | fibo-fnd-law-lcap:implies | Strongly suggests or involves as a logical consequence based on some set of observations, facts, or events | Associative Entity |
| Import Export Program Number | fibo-fbc-fct-cajrga:ImportExportProgramNumber | Concatenation of an entity's business number, the 'RM' abbreviation and a 4-digit subaccount number used for customs and import/export reporting purposes | |
| in Scheme | skos:inScheme | 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 | Associative Entity |
| 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-be-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 | |
| 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 | |

| Name | Code | Comment | Stereotype |
|---|--|---|--------------------|
| 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 | |
| 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-ln-Ind: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 | 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. The OMG Commons, upper ontology, replaced most deprecated entries. Other code renames reflect a move of the class/entity from a specialized ontology/package to Core, for example, from Securities to Foundation or Finance, Business & Commerce. | Equivalent Entity |
| 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-db-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 | |
| Influence Based De Facto Controlling Party | fibo-be-oac-cpty:InfluenceBasedDeFactoControllingParty | Party that holds influence-based control over some other party | |

| Name | Code | Comment | Stereotype |
|--|---|---|--------------------|
| 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 |
| | | The OMG Commons, upper ontology, replaced most deprecated entries. Other code renames reflect a move of the class/entity from a specialized ontology/package to Core, for example, from Securities to Foundation or Finance, Business & Commerce. | |
| 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-be-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-be-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-be-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 | |
| Insurance Policy | fibo-fbc-dae-gty:InsurancePolicy | Contract 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 | |

| Name | Code | Comment | Stereotype |
|---|--|---|--------------------|
| 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 Obligation In Light Of Default | fibo-fbc-dae-cre:InterestObligationInLightOfDefault | Obligation in respect of default(s) in the performance of any payment obligation | |
| 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-dbt: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 | |
| 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 | fibo-der-drc-bsc:InterestRateDerivative | Rate-based derivative whose underlier is an interest rate | |
| Interest Rate Derivative Instrument | fibo-der-rtd-rtd:InterestRateDerivativeInstrument | 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. The OMG Commons, upper ontology, replaced most deprecated entries. Other code renames reflect a move of the class/entity from a specialized ontology/package to Core, for example, from Securities to Foundation or Finance, Business & Commerce. | Equivalent Entity |
| 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 | |

| Name | Code | Comment | Stereotype |
|---|--|---|-------------------|
| 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. The OMG Commons, upper ontology, replaced most deprecated entries. Other code renames reflect a move of the class/entity from a specialized ontology/package to Core, for example, from Securities to Foundation or Finance, Business & Commerce. | 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 to 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) | |
| 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:InternationalMoneyMarketAustralianDollarTradingDateRule | 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:InternationalMoneyMarketCanadianDollarTradingDateRule | Trading date rule defined as the last trading day / expiration day of the Canadian Derivatives Exchange (Bourse de 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 | |

| Name | Code | Comment | Stereotype |
|---|--|--|--------------------|
| 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) | |
| 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 |
| 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 | |

| Name | Code | Comment | Stereotype |
|--------------------------------|---|--|--------------------|
| 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 |
| is Amortization Of | fibo-fbc-dae-dbti: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-dbti: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 Beneficiary Of (be) | fibo-be-tr-tr:isBeneficiaryOf | | Associative Entity |
| is Beneficiary Of (fnd) | fibo-fnd-agr-ctr:isBeneficiaryOf | Specifies the agreement that a beneficiary is named in | Associative Entity |

| Name | Code | Comment | Stereotype |
|-----------------------------|---|--|--------------------|
| 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 | | 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 |
| is Domiciled In (fibo) | fibo-fnd-org-fm:isDomiciledIn | | 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 | | 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 |

| Name | Code | Comment | Stereotype |
|-------------------------------|--|---|--------------------|
| 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 Jurisdiction Of (fibo) | fibo-be-ge-ge:isJurisdictionOf | | 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 | | Associative Entity |
| is Membership Party In (fibo) | fibo-fnd-org-org:isMembershipPartyIn | | Associative Entity |
| is Organization Member (fibo) | fibo-fnd-org-org:isOrganizationMember | | 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 | | 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 Predicated On | fibo-fnd-law-lcap:isPredicatedOn | Depends on an assumption or requirement stated in | 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 | | 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 | | Associative Entity |
| is Registered By (fibo) | fibo-fbc-fct-ra:isRegisteredBy | | 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 | | 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 | | 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 | | 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 |
| 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-In-In:isServicedBy | Relates a loan to the financial service provider that services it | Associative Entity |
| is Sub Unit Of (fibo) | fibo-fnd-org-org:isSubUnitOf | | 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-dbti-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 |

| Name | Code | Comment | Stereotype |
|----------------------------------|---|--|--------------------|
| is Ultimately Consolidated By | fibo-be-be-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-dbt: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 | |
| Issued Debt only has Debt Amount | fibo-sec-dbt-dbt: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 | |

| Name | Code | Comment | Stereotype |
|--|--|---|--------------------|
| 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. The OMG Commons, upper ontology, replaced most deprecated entries. Other code renames reflect a move of the class/entity from a specialized ontology/package to Core, for example, from Securities to Foundation or Finance, Business & Commerce. | Equivalent Entity |
| Key Performance Indicator | fibo-fnd-util-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 | |
| Labor Productivity Gross Output | fibo-ind-ei-ei:LaborProductivityGrossOutput | Ratio of a quantity index of gross output to a quantity index of labor input | |
| Labor Productivity Value Added | fibo-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:LanguagelIdentifier | A string of characters that uniquely identifies a linguistic entity | |
| Language Identifier only denotes (lcc) | lcc-lr:LanguagelIdentifier_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 | fibo-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 | fibo-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 | fibo-sec-dbt-dln:LeadArranger | Financial institution that spearheads the loan structuring and syndication process on behalf of the borrower | |
| Lease | fibo-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 | fibo-fbc-pas-caa:LedgerAccount | Account recorded in a general ledger | |
| Legal Age | fibo-fnd-aap-ppt: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 | fibo-fbc-pas-fpas:LegalAgent | Any party that has been legally empowered to act on behalf of another party | |
| Legal Capacity | fibo-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 | fibo-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. The OMG Commons, upper ontology, replaced most deprecated entries. Other code renames reflect a move of the class/entity from a specialized ontology/package to Core, for example, from Securities to Foundation or Finance, Business & Commerce. | 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. The OMG Commons, upper ontology, replaced most deprecated entries. Other code renames reflect a move of the class/entity from a specialized ontology/package to Core, for example, from Securities to Foundation or Finance, Business & Commerce. | Equivalent Entity |
| Legal Right | fibo-fnd-law-lcap:LegalRight | Personal right, privilege, or benefit that a government, contract, or law provides or protects, making an individual or entity eligible to receive something | |
| Legal Working Age | fibo-fnd-aap-ppt:LegalWorkingAge | Age at which someone acquires the capacity to work legally in some jurisdiction | |
| Legal Working Age Person | fibo-fnd-aap-ppt: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-ppt: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 | |
| 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 | |

| Name | Code | Comment | Stereotype |
|--|--|--|--------------------|
| Legislature | fibo-be-be-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-be-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:LicensesIdentifier | 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 | |
| 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-ufse: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 | |

| Name | Code | Comment | Stereotype |
|--------------------------------|---|--|--------------------|
| 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 | |
| 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-pascaa: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 | |

| Name | Code | Comment | Stereotype |
|---|---|---|--------------------|
| Local Investment Objective | fibo-fnd-gao-obj:LocalInvestmentObjective | Financial objective that aims to support geographically centralized, community development needs | |
| 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 | |
| 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:MacrolanguagelIdentifier | A language identifier whose scope is that of a macrolanguage | |
| Macrolanguage Identifier only denotes (lcc) | lcc-lr:MacrolanguagelIdentifier_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 | |
| 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-dbt: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 | |

| Name | Code | Comment | Stereotype |
|---|---|--|--------------------|
| 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-ret:manages | | 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-ret: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 | |
| 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) | |

| Name | Code | Comment | Stereotype |
|--|--|---|--------------------|
| 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 | |
| Master Agreement Early Termination Right | fibo-der-drc-ma:MasterAgreementEarlyTerminationRight | Contractual right of a party to the master agreement to terminate the agreement early | |
| 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. The OMG Commons, upper ontology, replaced most deprecated entries. Other code renames reflect a move of the class/entity from a specialized ontology/package to Core, for example, from Securities to Foundation or Finance. Business & Commerce. | Equivalent Entity |

| Name | Code | Comment | Stereotype |
|-------------------------------|--|---|--------------------|
| member List | skos:memberList | Relates an ordered collection to the RDF list containing its members. | Associative Entity |
| 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. The OMG Commons, upper ontology, replaced most deprecated entries. Other code renames reflect a move of the class/entity from a specialized ontology/package to Core, for example, from Securities to Foundation or Finance. Business & Commerce. | 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 | |
| Method | fibo-fnd-gao-obj:Method | Systematic procedure or approach for doing or calculating something, consisting of defined steps or rules to achieve a result | |
| 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 | |
| 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 | |

| Name | Code | Comment | Stereotype |
|----------------------------------|--|--|------------|
| 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 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-reln-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 | |
| Multi Name Credit Default Swap | fibo-der-cr-cds:MultiNameCreditDefaultSwap | Credit default swap that references more than one obligation or borrower | |
| Multilateral Agreement | fibo-fnd-agr-agr:MultilateralAgreement | Agreements that involve or include multiple parties | |
| Multilateral Contract | fibo-fnd-agr-ctr:MultilateralContract | Contract where multiple parties (i.e., more than two) commit to perform specific actions or obligations towards each other | |
| Multilateral Netting Provision | fibo-fnd-agr-ctr:MultilateralNettingProvision | Netting provision that, when triggered, is facilitated by a central clearinghouse or financial institution | |
| 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 | |

| Name | Code | Comment | Stereotype |
|------------------------------|---|---|-------------------|
| Municipal Government | fibo-be-bege: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. The OMG Commons, upper ontology, replaced most deprecated entries. Other code renames reflect a move of the class/entity from a specialized ontology/package to Core, for example, from Securities to Foundation or Finance, Business & Commerce. | Equivalent Entity |
| Mutual Agreement | fibo-fnd-agr-agr:MutualAgreement | 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. The OMG Commons, upper ontology, replaced most deprecated entries. Other code renames reflect a move of the class/entity from a specialized ontology/package to Core, for example, from Securities to Foundation or Finance, Business & Commerce. | Equivalent Entity |
| Mutual Commitment | fibo-fnd-agr-agr:MutualCommitment | 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. The OMG Commons, upper ontology, replaced most deprecated entries. Other code renames reflect a move of the class/entity from a specialized ontology/package to Core, for example, from Securities to Foundation or Finance, Business & Commerce. | Equivalent Entity |
| Mutual Contractual Agreement | fibo-fnd-agr-ctr:MutualContractualAgreement | 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. The OMG Commons, upper ontology, replaced most deprecated entries. Other code renames reflect a move of the class/entity from a specialized ontology/package to Core, for example, from Securities to Foundation or Finance, Business & Commerce. | Equivalent Entity |
| 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 | |
| Mutual Savings Bank | fibo-fbc-fct-ufse: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-ufse: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-bege:NationalGovernment | Government and the politicians that run a country as a whole (as opposed to local government) | |

| Name | Code | Comment | Stereotype |
|---|--|---|--------------------|
| 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) | |
| 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 | |
| Netting Provision | fibo-fnd-agr-ctr:NettingProvision | Contractual element that specifies the method of reducing credit, settlement and other risks by aggregating (combining) two or more obligations to achieve a reduced net obligation | |
| 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-cxtdsg: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 | |

| Name | Code | Comment | Stereotype |
|--|--|---|------------|
| 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 | |
| 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-dbt:NonTradableDebtInstrument | A debt instrument that may not be bought or sold | |
| Non Tradable Fund Unit | fibo-sec-fund-fund:NonTradableFundUnit | Security representing an interest in a fund that cannot be traded outside of the fund itself | |
| Non Transaction Deposit Account | fibo-fbc-pas-caa:NonTransactionDepositAccount | Any deposit account that is not explicitly considered a transaction account | |
| Non Transferable Contract | fibo-fnd-agr-ctr:NonTransferableContract | Contract between whose individual rights and obligations are not transferable to another party without prior written permission | |
| 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 | |
| Nonprofit Fund | fibo-sec-fund-fund:NonprofitFund | Investment vehicle designed to support a nonprofit mission, whose objectives include environmental stewardship and/or social responsibility in addition to financial performance | |
| 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 Obligation | fibo-fnd-law-lcap:NotificationObligation | Requirement for one party to formally inform another party (or parties) about specific events, actions, or changes as outlined in the agreement | |
| Notification Provision (fnd) | fibo-fnd-agr-ctr:NotificationProvision | Provision indicating that notification is required prior to the occurrence of a relevant event | |
| Notification Provision (sec) | fibo-sec-dbt-dbt:NotificationProvision | Provision of a redemption feature defining notification requirements | |
| Notification Provision (sec) only has Date Period | fibo-sec-dbt-dbt:NotificationProvision_only_cmns-dt:hasDatePeriod | A subtype of associative entity 'has Date Period' to restrict child entities for the parent, Notification Provision (sec) | 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 | |
| Novation Netting Provision | fibo-fnd-agr-ctr:NovationNettingProvision | Contractual element that specifies what should be done with respect to netting when a given contract is replaced with another | |
| 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 | |
| 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 | |

| Name | Code | Comment | Stereotype |
|------------------------------------|---|---|--------------------|
| 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 Indicator Value | fibo-loan-spc-grn:ObservedIndicatorValue | Observation (measurement) of a key performance indicator measured at specific date and time | |
| Observed Indicator Value Structure | fibo-loan-spc-grn:ObservedIndicatorValueStructure | Collection of observations for some key performance indicator measured over a specified window of time | |
| 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-ufse: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 Depository Receipt | fibo-sec-eq-dr:OffshoreDepositoryReceipt | Depository receipt issued under SEC Regulation S | |
| 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 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 | |

| Name | Code | Comment | Stereotype |
|--|---|---|--------------------|
| 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 | |
| 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. The OMG Commons, upper ontology, replaced most deprecated entries. Other code renames reflect a move of the class/entity from a specialized ontology/package to Core, for example, from Securities to Foundation or Finance, Business & Commerce. | 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. The OMG Commons, upper ontology, replaced most deprecated entries. Other code renames reflect a move of the class/entity from a specialized ontology/package to Core, for example, from Securities to Foundation or Finance, Business & Commerce. | Equivalent Entity |
| Organization Identifier (cmns) | cmns-org:OrganizationIdentifier | Identifier assigned to an organization within an organization identification scheme, and unique within that scheme | |

| Name | Code | Comment | Stereotype |
|----------------------------------|---|---|-------------------|
| 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. The OMG Commons, upper ontology, replaced most deprecated entries. Other code renames reflect a move of the class/entity from a specialized ontology/package to Core, for example, from Securities to Foundation or Finance, Business & Commerce. | Equivalent Entity |
| Organization Member (cmns) | cmns-org:OrganizationMember | Party (person or organization) that has a membership role with respect to some organization | |
| 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. The OMG Commons, upper ontology, replaced most deprecated entries. Other code renames reflect a move of the class/entity from a specialized ontology/package to Core, for example, from Securities to Foundation or Finance, Business & Commerce. | 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. The OMG Commons, upper ontology, replaced most deprecated entries. Other code renames reflect a move of the class/entity from a specialized ontology/package to Core, for example, from Securities to Foundation or Finance, Business & Commerce. | 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. The OMG Commons, upper ontology, replaced most deprecated entries. Other code renames reflect a move of the class/entity from a specialized ontology/package to Core, for example, from Securities to Foundation or Finance, Business & Commerce. | 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. The OMG Commons, upper ontology, replaced most deprecated entries. Other code renames reflect a move of the class/entity from a specialized ontology/package to Core, for example, from Securities to Foundation or Finance, Business & Commerce. | 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 | |

| Name | Code | Comment | Stereotype |
|--|---|--|--------------------|
| 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) | |
| 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-db:towes | 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 | |
| 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 | |

| Name | Code | Comment | Stereotype |
|--|--|---|--------------------|
| 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. The OMG Commons, upper ontology, replaced most deprecated entries. Other code renames reflect a move of the class/entity from a specialized ontology/package to Core, for example, from Securities to Foundation or Finance, Business & Commerce. | 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 | |
| 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 | |

| Name | Code | Comment | Stereotype |
|---------------------------------------|---|---|--------------------|
| 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 | |
| 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 Netting Provision | fibo-fnd-agr-ctr:PaymentNettingProvision | Netting provision that specifies the way in which all payments in a single currency owed between parties will be aggregated for each traded currency per value date and within the larger aggregate obligation | |
| 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-dbz-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 | |

| Name | Code | Comment | Stereotype |
|-----------------------------------|---|---|--------------------|
| 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-ppt:Person | Individual human being, with consciousness of self | |
| Person Name | fibo-fnd-aap-ppt: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 | |
| 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. The OMG Commons, upper ontology, replaced most deprecated entries. Other code renames reflect a move of the class/entity from a specialized ontology/package to Core, for example, from Securities to Foundation or Finance, Business & Commerce. | 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-ppt: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 | |
| 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 | |

| Name | Code | Comment | Stereotype |
|--|---|---|--------------------|
| 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. The OMG Commons, upper ontology, replaced most deprecated entries. Other code renames reflect a move of the class/entity from a specialized ontology/package to Core, for example, from Securities to Foundation or Finance, Business & Commerce. | 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 | Collection of investments (financial assets) such as stocks, bonds and cash equivalents, as well as mutual funds, real estate, and so forth | |
| Portfolio Holding | fibo-sec-sec-ast:PortfolioHolding | 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. The OMG Commons, upper ontology, replaced most deprecated entries. Other code renames reflect a move of the class/entity from a specialized ontology/package to Core, for example, from Securities to Foundation or Finance, Business & Commerce. | Equivalent 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 | |
| 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 | |

| Name | Code | Comment | Stereotype |
|--|---|---|------------|
| 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 | |
| Preferred Enhanced Voting Exchangeable Cumulative Registered Share | fibo-sec-eq-10962:PreferredEnhancedVotingExchangeableCumulativeRegisteredShare | Preferred share that confers multiple votes 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 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 | |
| Preferred Enhanced Voting Exchangeable Normal Income Registered Share | fibo-sec-eq-10962:PreferredEnhancedVotingExchangeableNormalIncomeRegisteredShare | Preferred share that confers multiple votes per share, may be exchanged for securities of another issuer, provides the same dividends as common/ordinary shareholders, and is registered | |
| Preferred Enhanced Voting Exchangeable Participating Registered Share | fibo-sec-eq-10962:PreferredEnhancedVotingExchangeableParticipatingRegisteredShare | Preferred share that confers multiple votes 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 Enhanced Voting Extendable Adjustable Income Registered Share | fibo-sec-eq-10962:PreferredEnhancedVotingExtendableAdjustableIncomeRegisteredShare | Preferred share that confers multiple votes 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 Enhanced Voting Extendable Auction Rate Income Registered Share | fibo-sec-eq-10962:PreferredEnhancedVotingExtendableAuctionRateIncomeRegisteredShare | Preferred share that confers multiple votes 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 Enhanced Voting Extendable Cumulative Participating Registered Share | fibo-sec-eq-10962:PreferredEnhancedVotingExtendableCumulativeParticipatingRegisteredShare | Preferred share that confers multiple votes 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 Enhanced Voting Extendable Cumulative Registered Share | fibo-sec-eq-10962:PreferredEnhancedVotingExtendableCumulativeRegisteredShare | Preferred share that confers multiple votes 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 Enhanced Voting Extendable Fixed Income Registered Share | fibo-sec-eq-10962:PreferredEnhancedVotingExtendableFixedIncomeRegisteredShare | Preferred share that confers multiple votes 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 Enhanced Voting Extendable Normal Income Registered Share | fibo-sec-eq-10962:PreferredEnhancedVotingExtendableNormalIncomeRegisteredShare | Preferred share that confers multiple votes 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 | |

| Name | Code | Comment | Stereotype |
|--|---|--|------------|
| Preferred Enhanced Voting Extendable Participating Registered Share | fibo-sec-eq-10962:PreferredEnhancedVotingExtendableParticipatingRegisteredShare | Preferred share that confers multiple votes 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 Enhanced Voting Perpetual Adjustable Income Registered Share | fibo-sec-eq-10962:PreferredEnhancedVotingPerpetualAdjustableIncomeRegisteredShare | Preferred share that confers multiple votes per share, has no fixed maturity date, provides a periodic income whose dividend rate is set periodically, and is registered | |
| Preferred Enhanced Voting Perpetual Auction Rate Income Registered Share | fibo-sec-eq-10962:PreferredEnhancedVotingPerpetualAuctionRateIncomeRegisteredShare | Preferred share that confers multiple votes per share, has no fixed maturity date, provides a periodic income whose dividend rate is adjusted through an auction, and is registered | |
| Preferred Enhanced Voting Perpetual Cumulative Participating Registered Share | fibo-sec-eq-10962:PreferredEnhancedVotingPerpetualCumulativeParticipatingRegisteredShare | Preferred share that confers multiple votes 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 Enhanced Voting Perpetual Cumulative Registered Share | fibo-sec-eq-10962:PreferredEnhancedVotingPerpetualCumulativeRegisteredShare | Preferred share that confers multiple votes per share, has no fixed maturity date, provides a periodic stated income and dividends not paid in any year accumulate, and is registered | |
| Preferred Enhanced Voting Perpetual Fixed Income Registered Share | fibo-sec-eq-10962:PreferredEnhancedVotingPerpetualFixedIncomeRegisteredShare | Preferred share that confers multiple votes per share, has no fixed maturity date, provides a periodic stated income, and is registered | |
| Preferred Enhanced Voting Perpetual Normal Income Registered Share | fibo-sec-eq-10962:PreferredEnhancedVotingPerpetualNormalIncomeRegisteredShare | Preferred share that confers multiple votes per share, has no fixed maturity date, provides the same dividends as common/ordinary shareholders, and is registered | |
| Preferred Enhanced Voting Perpetual Participating Registered Share | fibo-sec-eq-10962:PreferredEnhancedVotingPerpetualParticipatingRegisteredShare | Preferred share that confers multiple votes 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 Enhanced Voting Redeemable Adjustable Income Registered Share | fibo-sec-eq-10962:PreferredEnhancedVotingRedeemableAdjustableIncomeRegisteredShare | Preferred share that confers multiple 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 set periodically, and is registered | |
| Preferred Enhanced Voting Redeemable Auction Rate Income Registered Share | fibo-sec-eq-10962:PreferredEnhancedVotingRedeemableAuctionRateIncomeRegisteredShare | Preferred share that confers multiple 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 | |
| Preferred Enhanced Voting Redeemable Cumulative Participating Registered Share | fibo-sec-eq-10962:PreferredEnhancedVotingRedeemableCumulativeParticipatingRegisteredShare | Preferred share that confers multiple votes 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 Enhanced Voting Redeemable Cumulative Registered Share | fibo-sec-eq-10962:PreferredEnhancedVotingRedeemableCumulativeRegisteredShare | Preferred share that confers multiple votes 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 | |
| Preferred Enhanced Voting Redeemable Exchangeable Adjustable Income Registered Share | fibo-sec-eq-10962:PreferredEnhancedVotingRedeemableExchangeableAdjustableIncomeRegisteredShare | Preferred share that confers multiple 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 set periodically, and is registered | |
| Preferred Enhanced Voting Redeemable Exchangeable Auction Rate Income Registered Share | fibo-sec-eq-10962:PreferredEnhancedVotingRedeemableExchangeableAuctionRateIncomeRegisteredShare | Preferred share that confers multiple 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 | |

| Name | Code | Comment | Stereotype |
|--|---|---|------------|
| Preferred Enhanced Voting Redeemable Exchangeable Cumulative Participating Registered Share | fibo-sec-eq-10962:PreferredEnhancedVotingRedeemableExchangeableCumulativeParticipatingRegisteredShare | Preferred share that confers multiple 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 Enhanced Voting Redeemable Exchangeable Cumulative Registered Share | fibo-sec-eq-10962:PreferredEnhancedVotingRedeemableExchangeableCumulativeRegisteredShare | Preferred share that confers multiple 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 Enhanced Voting Redeemable Exchangeable Extendable Adjustable Income Registered Share | fibo-sec-eq-10962:PreferredEnhancedVotingRedeemableExchangeableExtendableAdjustableIncomeRegisteredShare | Preferred share that confers multiple 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 Enhanced Voting Redeemable Exchangeable Extendable Auction Rate Income Registered Share | fibo-sec-eq-10962:PreferredEnhancedVotingRedeemableExchangeableExtendableAuctionRateIncomeRegisteredShare | Preferred share that confers multiple 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 Enhanced Voting Redeemable Exchangeable Extendable Cumulative Participating Registered Share | fibo-sec-eq-10962:PreferredEnhancedVotingRedeemableExchangeableExtendableCumulativeParticipatingRegisteredShare | Preferred share that confers multiple 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 Enhanced Voting Redeemable Exchangeable Extendable Cumulative Registered Share | fibo-sec-eq-10962:PreferredEnhancedVotingRedeemableExchangeableExtendableCumulativeRegisteredShare | Preferred share that confers multiple 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 | |
| Preferred Enhanced Voting Redeemable Exchangeable Extendable Fixed Income Registered Share | fibo-sec-eq-10962:PreferredEnhancedVotingRedeemableExchangeableExtendableFixedIncomeRegisteredShare | Preferred share that confers multiple 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 Enhanced Voting Redeemable Exchangeable Extendable Normal Income Registered Share | fibo-sec-eq-10962:PreferredEnhancedVotingRedeemableExchangeableExtendableNormalIncomeRegisteredShare | Preferred share that confers multiple 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 Enhanced Voting Redeemable Exchangeable Extendable Participating Registered Share | fibo-sec-eq-10962:PreferredEnhancedVotingRedeemableExchangeableExtendableParticipatingRegisteredShare | Preferred share that confers multiple 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 Enhanced Voting Redeemable Exchangeable Fixed Income Registered Share | fibo-sec-eq-10962:PreferredEnhancedVotingRedeemableExchangeableFixedIncomeRegisteredShare | Preferred share that confers multiple 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 Enhanced Voting Redeemable Exchangeable Normal Income Registered Share | fibo-sec-eq-10962:PreferredEnhancedVotingRedeemableExchangeableNormalIncomeRegisteredShare | Preferred share that confers multiple 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 | |

| Name | Code | Comment | Stereotype |
|---|---|--|------------|
| Preferred Enhanced Voting Redeemable Exchangeable Participating Registered Share | fibo-sec-eq-10962:PreferredEnhancedVotingRedeemableExchangeableParticipatingRegisteredShare | Preferred share that confers multiple 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 Enhanced Voting Redeemable Extendable Adjustable Income Registered Share | fibo-sec-eq-10962:PreferredEnhancedVotingRedeemableExtendableAdjustableIncomeRegisteredShare | Preferred share that confers multiple 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 | |
| Preferred Enhanced Voting Redeemable Extendable Auction Rate Income Registered Share | fibo-sec-eq-10962:PreferredEnhancedVotingRedeemableExtendableAuctionRateIncomeRegisteredShare | Preferred share that confers multiple 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 Enhanced Voting Redeemable Extendable Cumulative Participating Registered Share | fibo-sec-eq-10962:PreferredEnhancedVotingRedeemableExtendableCumulativeParticipatingRegisteredShare | Preferred share that confers multiple 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 Enhanced Voting Redeemable Extendable Cumulative Registered Share | fibo-sec-eq-10962:PreferredEnhancedVotingRedeemableExtendableCumulativeRegisteredShare | Preferred share that confers multiple 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 Enhanced Voting Redeemable Extendable Fixed Income Registered Share | fibo-sec-eq-10962:PreferredEnhancedVotingRedeemableExtendableFixedIncomeRegisteredShare | Preferred share that confers multiple 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 Enhanced Voting Redeemable Extendable Normal Income Registered Share | fibo-sec-eq-10962:PreferredEnhancedVotingRedeemableExtendableNormalIncomeRegisteredShare | Preferred share that confers multiple 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 Enhanced Voting Redeemable Extendable Participating Registered Share | fibo-sec-eq-10962:PreferredEnhancedVotingRedeemableExtendableParticipatingRegisteredShare | Preferred share that confers multiple 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 Enhanced Voting Redeemable Fixed Income Registered Share | fibo-sec-eq-10962:PreferredEnhancedVotingRedeemableFixedIncomeRegisteredShare | Preferred share that confers multiple 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 | |
| Preferred Enhanced Voting Redeemable Normal Income Registered Share | fibo-sec-eq-10962:PreferredEnhancedVotingRedeemableNormalIncomeRegisteredShare | Preferred share that confers multiple 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 Enhanced Voting Redeemable Participating Registered Share | fibo-sec-eq-10962:PreferredEnhancedVotingRedeemableParticipatingRegisteredShare | Preferred share that confers multiple 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 Non Voting Exchangeable Adjustable Income Registered Share | fibo-sec-eq-10962:PreferredNonVotingExchangeableAdjustableIncomeRegisteredShare | Preferred share that confers zero 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 Non Voting Exchangeable Auction Rate Income Registered Share | fibo-sec-eq-10962:PreferredNonVotingExchangeableAuctionRateIncomeRegisteredShare | Preferred share that confers zero 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 | |

| Name | Code | Comment | Stereotype |
|---|--|---|------------|
| Preferred Non Voting Exchangeable Cumulative Participating Registered Share | fibo-sec-eq-10962:PreferredNonVotingExchangeableCumulativeParticipatingRegisteredShare | Preferred share that confers zero 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 | |
| Preferred Non Voting Exchangeable Cumulative Registered Share | fibo-sec-eq-10962:PreferredNonVotingExchangeableCumulativeRegisteredShare | Preferred share that confers zero votes 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 Non Voting Exchangeable Fixed Income Registered Share | fibo-sec-eq-10962:PreferredNonVotingExchangeableFixedIncomeRegisteredShare | Preferred share that confers zero votes per share, may be exchanged for securities of another issuer, provides a periodic stated income, and is registered | |
| Preferred Non Voting Exchangeable Normal Income Registered Share | fibo-sec-eq-10962:PreferredNonVotingExchangeableNormalIncomeRegisteredShare | Preferred share that confers zero votes per share, may be exchanged for securities of another issuer, provides the same dividends as common/ordinary shareholders, and is registered | |
| Preferred Non Voting Exchangeable Participating Registered Share | fibo-sec-eq-10962:PreferredNonVotingExchangeableParticipatingRegisteredShare | Preferred share that confers zero votes 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 Non Voting Extendable Adjustable Income Registered Share | fibo-sec-eq-10962:PreferredNonVotingExtendableAdjustableIncomeRegisteredShare | Preferred share that confers zero votes 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 Non Voting Extendable Auction Rate Income Registered Share | fibo-sec-eq-10962:PreferredNonVotingExtendableAuctionRateIncomeRegisteredShare | Preferred share that confers zero votes 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 Non Voting Extendable Cumulative Participating Registered Share | fibo-sec-eq-10962:PreferredNonVotingExtendableCumulativeParticipatingRegisteredShare | Preferred share that confers zero votes 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 Non Voting Extendable Cumulative Registered Share | fibo-sec-eq-10962:PreferredNonVotingExtendableCumulativeRegisteredShare | Preferred share that confers zero votes 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 Non Voting Extendable Fixed Income Registered Share | fibo-sec-eq-10962:PreferredNonVotingExtendableFixedIncomeRegisteredShare | Preferred share that confers zero votes 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 Non Voting Extendable Normal Income Registered Share | fibo-sec-eq-10962:PreferredNonVotingExtendableNormalIncomeRegisteredShare | Preferred share that confers zero votes 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 Non Voting Extendable Participating Registered Share | fibo-sec-eq-10962:PreferredNonVotingExtendableParticipatingRegisteredShare | Preferred share that confers zero votes 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 Non Voting Perpetual Adjustable Income Registered Share | fibo-sec-eq-10962:PreferredNonVotingPerpetualAdjustableIncomeRegisteredShare | Preferred share that confers zero votes per share, has no fixed maturity date, provides a periodic income whose dividend rate is set periodically, and is registered | |
| Preferred Non Voting Perpetual Auction Rate Income Registered Share | fibo-sec-eq-10962:PreferredNonVotingPerpetualAuctionRateIncomeRegisteredShare | Preferred share that confers zero votes per share, has no fixed maturity date, provides a periodic income whose dividend rate is adjusted through an auction, and is registered | |

| Name | Code | Comment | Stereotype |
|--|--|---|------------|
| Preferred Non Voting Perpetual Cumulative Participating Registered Share | fibo-sec-eq-10962:PreferredNonVotingPerpetualCumulativeParticipatingRegisteredShare | Preferred share that confers zero votes 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 Non Voting Perpetual Cumulative Registered Share | fibo-sec-eq-10962:PreferredNonVotingPerpetualCumulativeRegisteredShare | Preferred share that confers zero votes per share, has no fixed maturity date, provides a periodic stated income and dividends not paid in any year accumulate, and is registered | |
| Preferred Non Voting Perpetual Fixed Income Registered Share | fibo-sec-eq-10962:PreferredNonVotingPerpetualFixedIncomeRegisteredShare | Preferred share that confers zero votes per share, has no fixed maturity date, provides a periodic stated income, and is registered | |
| Preferred Non Voting Perpetual Normal Income Registered Share | fibo-sec-eq-10962:PreferredNonVotingPerpetualNormalIncomeRegisteredShare | Preferred share that confers zero votes per share, has no fixed maturity date, provides the same dividends as common/ordinary shareholders, and is registered | |
| Preferred Non Voting Perpetual Participating Registered Share | fibo-sec-eq-10962:PreferredNonVotingPerpetualParticipatingRegisteredShare | Preferred share that confers zero votes 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 Non Voting Redeemable Adjustable Income Registered Share | fibo-sec-eq-10962:PreferredNonVotingRedeemableAdjustableIncomeRegisteredShare | 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 set periodically, and is registered | |
| Preferred Non Voting Redeemable Auction Rate Income Registered Share | fibo-sec-eq-10962:PreferredNonVotingRedeemableAuctionRateIncomeRegisteredShare | 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 | |
| Preferred Non Voting Redeemable Cumulative Participating Registered Share | fibo-sec-eq-10962:PreferredNonVotingRedeemableCumulativeParticipatingRegisteredShare | 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, 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 Cumulative Registered Share | fibo-sec-eq-10962:PreferredNonVotingRedeemableCumulativeRegisteredShare | 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 dividends not paid in any year accumulate, and is registered | |
| Preferred Non Voting Redeemable Exchangeable Adjustable Income Registered Share | fibo-sec-eq-10962:PreferredNonVotingRedeemableExchangeableAdjustableIncomeRegisteredShare | 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 set periodically, and is registered | |
| 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 | |
| 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 | |

| Name | Code | Comment | Stereotype |
|---|--|---|------------|
| 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 | |
| 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 shareholder, provides a periodic stated income, and is registered | |
| 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 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 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 | |

| Name | Code | Comment | Stereotype |
|--|--|---|------------|
| Preferred Restricted Voting Exchangeable Normal Income Registered Share | fibo-sec-eq-10962:PreferredRestrictedVotingExchangeableNormalInco meRegisteredShare | 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:PreferredRestrictedVotingExchangeableParticipatin gRegisteredShare | 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 | |
| Preferred Restricted Voting Extendable Adjustable Income Registered Share | fibo-sec-eq-10962:PreferredRestrictedVotingExtendableAdjustableInc omeRegisteredShare | 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:PreferredRestrictedVotingExtendableAuctionRateIn comeRegisteredShare | 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:PreferredRestrictedVotingExtendableCumulativePa rticipatingRegisteredShare | 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:PreferredRestrictedVotingExtendableCumulativeRe gisteredShare | 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:PreferredRestrictedVotingExtendableFixedIncomeR egisteredShare | 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:PreferredRestrictedVotingExtendableNormalIncom eRegisteredShare | 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:PreferredRestrictedVotingExtendableParticipatingR egisteredShare | 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:PreferredRestrictedVotingPerpetualAdjustableInco meRegisteredShare | 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:PreferredRestrictedVotingPerpetualAuctionRateIn c omeRegisteredShare | 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 | |
| Preferred Restricted Voting Perpetual Cumulative Participating Registered Share | fibo-sec-eq-10962:PreferredRestrictedVotingPerpetualCumulativePart icipatingRegisteredShare | 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:PreferredRestrictedVotingPerpetualCumulativeRegi steredShare | 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:PreferredRestrictedVotingPerpetualFixedIncomeRe gisteredShare | Preferred share that confers less than one vote per share, has no fixed maturity date, provides a periodic stated income, and is registered | |

| Name | Code | Comment | Stereotype |
|---|---|---|------------|
| 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 | |
| Preferred Restricted Voting Redeemable Auction Rate Income Registered Share | fibo-sec-eq-10962:PreferredRestrictedVotingRedeemableAuctionRateIncomeRegisteredShare | 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 adjusted through an auction, and is registered | |
| 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 | |
| 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 | |
| Preferred Restricted Voting Redeemable Exchangeable Auction Rate Income Registered Share | fibo-sec-eq-10962:PreferredRestrictedVotingRedeemableExchangeableAuctionRateIncomeRegisteredShare | 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 adjusted through an auction, and is registered | |
| 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 | |
| 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 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 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 | |

| Name | Code | Comment | Stereotype |
|--|---|--|------------|
| 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 | |
| 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-raw:PreferredSharePurchaseRight | Purchase right that gives a prospective acquiree'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-raw: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 | |
| 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 | |

| Name | Code | Comment | Stereotype |
|---|---|---|------------|
| 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 | |
| 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 | |
| Preferred Voting Extendable Participating Registered Share | fibo-sec-eq-10962:PreferredVotingExtendableParticipatingRegisteredShare | 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 participates with common shareholders in further dividend and capital distributions, and is registered | |
| 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 | |

| Name | Code | Comment | Stereotype |
|--|---|---|------------|
| 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 | |
| Preferred Voting Perpetual Cumulative Participating Registered Share | fibo-sec-eq-10962:PreferredVotingPerpetualCumulativeParticipatingRegisteredShare | Preferred share that confers exactly 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 Voting Perpetual Cumulative Registered Share | fibo-sec-eq-10962:PreferredVotingPerpetualCumulativeRegisteredShare | Preferred share that confers exactly 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 Voting Perpetual Fixed Income Registered Share | fibo-sec-eq-10962:PreferredVotingPerpetualFixedIncomeRegisteredShare | Preferred share that confers exactly one vote per share, has no fixed maturity date, provides a periodic stated income, and is registered | |
| Preferred Voting Perpetual Normal Income Registered Share | fibo-sec-eq-10962:PreferredVotingPerpetualNormalIncomeRegisteredShare | Preferred share that confers exactly one vote per share, has no fixed maturity date, provides the same dividends as common/ordinary shareholders, and is registered | |
| Preferred Voting Perpetual Participating Registered Share | fibo-sec-eq-10962:PreferredVotingPerpetualParticipatingRegisteredShare | Preferred share that confers exactly 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 Voting Redeemable Adjustable Income Registered Share | fibo-sec-eq-10962:PreferredVotingRedeemableAdjustableIncomeRegisteredShare | Preferred share that confers exactly 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 | |
| Preferred Voting Redeemable Auction Rate Income Registered Share | fibo-sec-eq-10962:PreferredVotingRedeemableAuctionRateIncomeRegisteredShare | Preferred share that confers exactly 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 adjusted through an auction, and is registered | |
| Preferred Voting Redeemable Cumulative Participating Registered Share | fibo-sec-eq-10962:PreferredVotingRedeemableCumulativeParticipatingRegisteredShare | Preferred share that confers exactly 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 Voting Redeemable Cumulative Registered Share | fibo-sec-eq-10962:PreferredVotingRedeemableCumulativeRegisteredShare | Preferred share that confers exactly 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 | |
| Preferred Voting Redeemable Exchangeable Adjustable Income Registered Share | fibo-sec-eq-10962:PreferredVotingRedeemableExchangeableAdjustableIncomeRegisteredShare | Preferred share that confers exactly 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 | |
| Preferred Voting Redeemable Exchangeable Auction Rate Income Registered Share | fibo-sec-eq-10962:PreferredVotingRedeemableExchangeableAuctionRateIncomeRegisteredShare | Preferred share that confers exactly 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 adjusted through an auction, and is registered | |
| Preferred Voting Redeemable Exchangeable Cumulative Participating Registered Share | fibo-sec-eq-10962:PreferredVotingRedeemableExchangeableCumulativeParticipatingRegisteredShare | Preferred share that confers exactly 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 Voting Redeemable Exchangeable Cumulative Registered Share | fibo-sec-eq-10962:PreferredVotingRedeemableExchangeableCumulativeRegisteredShare | Preferred share that confers exactly 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 | |

| Name | Code | Comment | Stereotype |
|---|---|---|------------|
| Preferred Voting Redeemable Exchangeable Extendable Adjustable Income Registered Share | fibo-sec-eq-10962:PreferredVotingRedeemableExchangeableExtendableAdjustableIncomeRegisteredShare | Preferred share that confers exactly 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 Voting Redeemable Exchangeable Extendable Auction Rate Income Registered Share | fibo-sec-eq-10962:PreferredVotingRedeemableExchangeableExtendableAuctionRateIncomeRegisteredShare | Preferred share that confers exactly 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 | |
| Preferred Voting Redeemable Exchangeable Extendable Cumulative Participating Registered Share | fibo-sec-eq-10962:PreferredVotingRedeemableExchangeableExtendableCumulativeParticipatingRegisteredShare | Preferred share that confers exactly 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 Voting Redeemable Exchangeable Extendable Cumulative Registered Share | fibo-sec-eq-10962:PreferredVotingRedeemableExchangeableExtendableCumulativeRegisteredShare | Preferred share that confers exactly 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 Voting Redeemable Exchangeable Extendable Fixed Income Registered Share | fibo-sec-eq-10962:PreferredVotingRedeemableExchangeableExtendableFixedIncomeRegisteredShare | Preferred share that confers exactly 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 Voting Redeemable Exchangeable Extendable Normal Income Registered Share | fibo-sec-eq-10962:PreferredVotingRedeemableExchangeableExtendableNormalIncomeRegisteredShare | Preferred share that confers exactly 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 Voting Redeemable Exchangeable Extendable Participating Registered Share | fibo-sec-eq-10962:PreferredVotingRedeemableExchangeableExtendableParticipatingRegisteredShare | Preferred share that confers exactly 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 Voting Redeemable Exchangeable Fixed Income Registered Share | fibo-sec-eq-10962:PreferredVotingRedeemableExchangeableFixedIncomeRegisteredShare | Preferred share that confers exactly 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 | |
| Preferred Voting Redeemable Exchangeable Normal Income Registered Share | fibo-sec-eq-10962:PreferredVotingRedeemableExchangeableNormalIncomeRegisteredShare | Preferred share that confers exactly 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 Voting Redeemable Exchangeable Participating Registered Share | fibo-sec-eq-10962:PreferredVotingRedeemableExchangeableParticipatingRegisteredShare | Preferred share that confers exactly 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 participates with common shareholders in further dividend and capital distributions, and is registered | |
| Preferred Voting Redeemable Extendable Adjustable Income Registered Share | fibo-sec-eq-10962:PreferredVotingRedeemableExtendableAdjustableIncomeRegisteredShare | Preferred share that confers exactly 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 Voting Redeemable Extendable Auction Rate Income Registered Share | fibo-sec-eq-10962:PreferredVotingRedeemableExtendableAuctionRateIncomeRegisteredShare | Preferred share that confers exactly 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 | |

| Name | Code | Comment | Stereotype |
|--|---|--|------------|
| Preferred Voting Redeemable Extendable Cumulative Participating Registered Share | fibo-sec-eq-10962:PreferredVotingRedeemableExtendableCumulativeParticipatingRegisteredShare | Preferred share that confers exactly 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 Voting Redeemable Extendable Cumulative Registered Share | fibo-sec-eq-10962:PreferredVotingRedeemableExtendableCumulativeRegisteredShare | Preferred share that confers exactly 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 Voting Redeemable Extendable Fixed Income Registered Share | fibo-sec-eq-10962:PreferredVotingRedeemableExtendableFixedIncomeRegisteredShare | Preferred share that confers exactly 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 | |
| Preferred Voting Redeemable Extendable Normal Income Registered Share | fibo-sec-eq-10962:PreferredVotingRedeemableExtendableNormalIncomeRegisteredShare | Preferred share that confers exactly 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 Voting Redeemable Extendable Participating Registered Share | fibo-sec-eq-10962:PreferredVotingRedeemableExtendableParticipatingRegisteredShare | Preferred share that confers exactly 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 Voting Redeemable Fixed Income Registered Share | fibo-sec-eq-10962:PreferredVotingRedeemableFixedIncomeRegisteredShare | Preferred share that confers exactly 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 Voting Redeemable Normal Income Registered Share | fibo-sec-eq-10962:PreferredVotingRedeemableNormalIncomeRegisteredShare | Preferred share that confers exactly 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 Voting Redeemable Participating Registered Share | fibo-sec-eq-10962:PreferredVotingRedeemableParticipatingRegisteredShare | Preferred share that confers exactly 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 | |
| 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-dbt: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 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 | |
| Primary Address Number | fibo-fnd-plc-adr:PrimaryAddressNumber | Address component that identifies a location with respect to a given street | |

| Name | Code | Comment | Stereotype |
|--|--|--|-------------------|
| 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-db: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-db: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-db:PrincipalPayment | Event reflecting the actual payment of some amount of the principal of a debt | |
| Principal Payment Schedule | fibo-fbc-dae-db: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-db: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-db: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 an 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 | |
| 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 | |

| Name | Code | Comment | Stereotype |
|-------------------------------------|---|--|--------------------|
| 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 Depository Receipt | fibo-sec-eq-dr:PrivatelyPlacedDepositoryReceipt | Depository 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 | |
| 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 | |

| Name | Code | Comment | Stereotype |
|--|---|---|--------------------|
| 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. The OMG Commons, upper ontology, replaced most deprecated entries. Other code renames reflect a move of the class/entity from a specialized ontology/package to Core, for example, from Securities to Foundation or Finance, Business & Commerce. | 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 | |
| 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 | | 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-ip: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-dbt: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 Lot | fibo-be-oac-cown:PurchaseLot | Financial asset that is a block of securities or other financial assets bought in one transaction on a given date at a specific price | |
| 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-dbt: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-dbt: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-dbt:PutNotificationProvision | A provision of a put feature defining notification requirements | |
| Put Notification Provision only has Date Period | fibo-sec-dbt-dbt:PutNotificationProvision_only_cmns-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-dbt:PutPremium | An amount over par that a debt instrument holder must pay to sell the security early | |
| Put Schedule | fibo-sec-dbt-dbt: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, such as stock) back to the issuer at a fixed price or formula, on or before a specified date | |
| Put Window | fibo-sec-dbt-dbt: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 | |
| 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 | |

| Name | Code | Comment | Stereotype |
|----------------------------------|--|---|--------------------|
| Rainbow Option | fibo-der-drc-exo:RainbowOption | Exotic option linked to the performances of two or more underlying assets | |
| Rate Based Derivative | fibo-der-drc-bsc:RateBasedDerivative | Derivative instrument where the holder has the right but may not have the obligation, depending on the nature of the instrument, to enter into the underlying contract, or pay or receive payment related to the underlying financial rate (or rate contract) on a specified future date based on a specified future rate and term | |
| Rate Based Derivative Instrument | fibo-der-rtd-rtd:RateBasedDerivativeInstrument | 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. The OMG Commons, upper ontology, replaced most deprecated entries. Other code renames reflect a move of the class/entity from a specialized ontology/package to Core, for example, from Securities to Foundation or Finance, Business & Commerce. | Equivalent Entity |
| 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. The OMG Commons, upper ontology, replaced most deprecated entries. Other code renames reflect a move of the class/entity from a specialized ontology/package to Core, for example, from Securities to Foundation or Finance, Business & Commerce. | 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 | |
| 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 | |

| Name | Code | Comment | Stereotype |
|--|---|---|--------------------|
| 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 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. The OMG Commons, upper ontology, replaced most deprecated entries. Other code renames reflect a move of the class/entity from a specialized ontology/package to Core, for example, from Securities to Foundation or Finance, Business & Commerce. | 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 | |
| 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 experienter 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 | |

| Name | Code | Comment | Stereotype |
|--|--|--|--------------------|
| Redeemable Preferred Share With Extendable Redemption Date | fibo-sec-eq-eq:RedeemablePreferredShareWithExtendableRedemptionDate | Redeemable preferred share whose redemption date can be modified | |
| Redemption Event | fibo-sec-dbt-dbt: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 | |
| Regional Administrative Office Of A Foreign Bank | fibo-fbc-fct-usfse:RegionalAdministrativeOfficeOfAForeignBank | 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 | |

| Name | Code | Comment | Stereotype |
|--|--|---|--------------------|
| Regional Sovereignty | fibo-be-be: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 | fibo-sec-sec-lst:RegisteredSecurity | Security that is registered with some registration authority | |
| registers (cmns) | cmns-ra:registers | Records something in a registry or archive | Associative Entity |
| registers (fibo) | fibo-fbc-fct-ra:registers | | 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 | |
| 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. The OMG Commons, upper ontology, replaced most deprecated entries. Other code renames reflect a move of the class/entity from a specialized ontology/package to Core, for example, from Securities to Foundation or Finance, Business & Commerce. | 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. The OMG Commons, upper ontology, replaced most deprecated entries. Other code renames reflect a move of the class/entity from a specialized ontology/package to Core, for example, from Securities to Foundation or Finance, Business & Commerce. | 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. The OMG Commons, upper ontology, replaced most deprecated entries. Other code renames reflect a move of the class/entity from a specialized ontology/package to Core, for example, from Securities to Foundation or Finance, Business & Commerce. | Equivalent Entity |

| Name | Code | Comment | Stereotype |
|--------------------------------|--|---|--------------------|
| 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. The OMG Commons, upper ontology, replaced most deprecated entries. Other code renames reflect a move of the class/entity from a specialized ontology/package to Core, for example, from Securities to Foundation or Finance. Business & Commerce. | 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. The OMG Commons, upper ontology, replaced most deprecated entries. Other code renames reflect a move of the class/entity from a specialized ontology/package to Core, for example, from Securities to Foundation or Finance. Business & Commerce. | 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 | |
| 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. The OMG Commons, upper ontology, replaced most deprecated entries. Other code renames reflect a move of the class/entity from a specialized ontology/package to Core, for example, from Securities to Foundation or Finance. Business & Commerce. | 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. The OMG Commons, upper ontology, replaced most deprecated entries. Other code renames reflect a move of the class/entity from a specialized ontology/package to Core, for example, from Securities to Foundation or Finance. Business & Commerce. | 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. The OMG Commons, upper ontology, replaced most deprecated entries. Other code renames reflect a move of the class/entity from a specialized ontology/package to Core, for example, from Securities to Foundation or Finance. Business & Commerce. | Equivalent Entity |

| Name | Code | Comment | Stereotype |
|---|--|---|--------------------|
| 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. The OMG Commons, upper ontology, replaced most deprecated entries. Other code renames reflect a move of the class/entity from a specialized ontology/package to Core, for example, from Securities to Foundation or Finance, Business & Commerce. | 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 (CFTC) 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 | Has regulatory authority over or directs according to rule or law, typically an industry, organization, or product | 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 |
| 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. The OMG Commons, upper ontology, replaced most deprecated entries. Other code renames reflect a move of the class/entity from a specialized ontology/package to Core, for example, from Securities to Foundation or Finance, Business & Commerce. | 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 | |

| Name | Code | Comment | Stereotype |
|-------------------------------|--|---|--------------------|
| 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. The OMG Commons, upper ontology, replaced most deprecated entries. Other code renames reflect a move of the class/entity from a specialized ontology/package to Core, for example, from Securities to Foundation or Finance, Business & Commerce. | 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. The OMG Commons, upper ontology, replaced most deprecated entries. Other code renames reflect a move of the class/entity from a specialized ontology/package to Core, for example, from Securities to Foundation or Finance, Business & Commerce. | 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 |
| 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-dbt: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 |

| Name | Code | Comment | Stereotype |
|---|--|--|--------------------|
| 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 | |
| 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 | |
| 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 to perform certain actions (or not), or to be in certain states (or not); or entitlement that requires others to perform certain actions or be in certain states (or not) | |

| Name | Code | Comment | Stereotype |
|--|---|---|------------|
| 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 | |
| Savings Bank | fibo-fbc-fct-ufse:SavingsBank | Banking institution organized to accept savings deposits and pay interest on those savings deposits | |
| Savings Loan Association | fibo-fbc-fct-ufse: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-ufse: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 | |

| Name | Code | Comment | Stereotype |
|--|--|---|--------------------|
| 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 | |
| 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. The OMG Commons, upper ontology, replaced most deprecated entries. Other code renames reflect a move of the class/entity from a specialized ontology/package to Core, for example, from Securities to Foundation or Finance, Business & Commerce. | 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 | |

| Name | Code | Comment | Stereotype |
|-----------------------------------|--|---|--------------------|
| Security Agreement | fibo-fbc-dae-db: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, regarding 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 | |
| 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. The OMG Commons, upper ontology, replaced most deprecated entries. Other code renames reflect a move of the class/entity from a specialized ontology/package to Core, for example, from Securities to Foundation or Finance, Business & Commerce. | 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. The OMG Commons, upper ontology, replaced most deprecated entries. Other code renames reflect a move of the class/entity from a specialized ontology/package to Core, for example, from Securities to Foundation or Finance, Business & Commerce. | 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. The OMG Commons, upper ontology, replaced most deprecated entries. Other code renames reflect a move of the class/entity from a specialized ontology/package to Core, for example, from Securities to Foundation or Finance, Business & Commerce. | 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 Netting Provision | fibo-fnd-agr-ctr:SettlementNettingProvision | Netting provision that specifies the way in which on a given payment date, each party will aggregate the amounts of a currency to be delivered by it, and only the difference in the aggregate amounts will be delivered by the party with the larger aggregate obligation | |
| 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 | |
| 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 | |
| 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 | Ownership interest in the equity of a company, represented by shares that confer financial rights and governance privileges | |
| 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 | |

| Name | Code | Comment | Stereotype |
|---|---|--|--------------------|
| 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 | |
| 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 | Icc-Ir:SpecialPurposeCode | A language identifier whose scope is that of a special purpose language construct | |
| Special Purpose Code only denotes (lcc) | Icc-Ir:SpecialPurposeCode_only_Icc-Ir:denotes | A subtype of associative entity 'denotes (lcc)' to restrict child entities for the parent, Special Purpose Code | Associative Entity |
| Special Purpose Language Concept | Icc-Ir:SpecialPurposeLanguageConcept | A language concept introduced in ISO 639-3 to satisfy special-purpose requirements, typically to support application constraints | |

| Name | Code | Comment | Stereotype |
|---|--|---|--------------------|
| 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 | |
| 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 | | 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 | |
| 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 | |

| Name | Code | Comment | Stereotype |
|--|--|---|--------------------|
| 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:StateAgencyOfForeignBankingOrganization | 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:StateBranchOfForeignBankingOrganization | 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 | |
| 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. The OMG Commons, upper ontology, replaced most deprecated entries. Other code renames reflect a move of the class/entity from a specialized ontology/package to Core, for example, from Securities to Foundation or Finance, Business & Commerce. | 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 | |

| Name | Code | Comment | Stereotype |
|---|---|---|-------------------|
| 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. The OMG Commons, upper ontology, replaced most deprecated entries. Other code renames reflect a move of the class/entity from a specialized ontology/package to Core, for example, from Securities to Foundation or Finance, Business & Commerce. | 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. The OMG Commons, upper ontology, replaced most deprecated entries. Other code renames reflect a move of the class/entity from a specialized ontology/package to Core, for example, from Securities to Foundation or Finance, Business & Commerce. | 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 | |
| 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 | High-level plan or approach 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) | |

| Name | Code | Comment | Stereotype |
|---|--|--|--------------------|
| 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 | |
| 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 | |
| Structured Warrant | fibo-der-drc-raw:StructuredWarrant | Warrant that is listed on an exchange, offering investors a way to participate in the price performance of an underlying asset without buying it directly | |
| 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-ufse: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 | |

| Name | Code | Comment | Stereotype |
|---|--|---|--------------------|
| 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 | |
| Sustainability Business Objective | fibo-loan-spc-grn:SustainabilityBusinessObjective | Objective related to improving the sustainability profile of the business | |
| Sustainability Business Strategy | fibo-loan-spc-grn:SustainabilityBusinessStrategy | Strategy for achieving specific business objectives related to sustainability (from an environmental and/or social and/or governance (ESG) perspective) | |
| Sustainability Key Performance Indicator | fibo-loan-spc-grn:SustainabilityKeyPerformanceIndicator | Measurable performance indicator that is sustainability specific | |
| Sustainability Key Performance Indicator Identifier | fibo-loan-spc-grn:SustainabilityKeyPerformanceIndicatorIdentifier | Sequence of characters uniquely identifying a specific sustainability-related key performance indicator | |
| Sustainability Linked Loan | fibo-loan-spc-grn:SustainabilityLinkedLoan | Credit agreement and/or contingent facility (such as a bonding line, guarantee line or letter of credit) for which the economic characteristics can vary depending on whether the borrower achieves ambitious, material and quantifiable predetermined sustainability performance objectives aligned with Sustainability-Linked Loan Principles (SSLPrinciples) | |
| Sustainability Performance Target | fibo-loan-spc-grn:SustainabilityPerformanceTarget | Collection of quantitative target values used to calibrate the level of achievement a borrower makes with respect to a key performance indicator, by date, including, but not limited to, the methodology used to calculate its value at any point over the lifetime of a loan | |
| Sustainability Performance Target Identifier | fibo-loan-spc-grn:SustainabilityPerformanceTargetIdentifier | Sequence of characters uniquely identifying a specific sustainability-related performance target | |
| Sustainability Structuring Agent | fibo-loan-spc-grn:SustainabilityStructuringAgent | Financial institution appointed to help design, implement, and monitor the sustainability aspects of a syndicated green loan | |
| 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 | |

| Name | Code | Comment | Stereotype |
|--|---|--|------------|
| 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 | |
| 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 | |
| Target Indicator Value | fibo-loan-spc-grn:TargetIndicatorValue | Target value for a key performance indicator as of a specific date and time | |
| 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 | |
| Tax Lot | fibo-be-oac-cown:TaxLot | Financial asset that is a block of securities or other financial assets with a distinct cost basis for tax reporting purposes | |
| 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.) | |

| Name | Code | Comment | Stereotype |
|-------------------------------------|---|--|------------|
| Telephone Number | fibo-fnd-plc-vrt:PhoneNumber | 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 | |
| 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-ufse: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 | |
| 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 | |

| Name | Code | Comment | Stereotype |
|---------------------------------------|---|---|--------------------|
| 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-ln-ln: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-dbt: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-dbt: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 |
| Tradable Fund Unit | fibo-sec-fund-fund:TradableFundUnit | Security representing a tradable interest in a fund | |
| 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 | |
| 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 Rule | Associative 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 | |

| Name | Code | Comment | Stereotype |
|---------------------------------------|---|---|------------|
| 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 | |
| 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 | |
| Transition Loan | fibo-loan-spc-grn:TransitionLoan | Credit agreement and/or contingent facility (such as a bonding line, guarantee line or letter of credit) designed to help a business or organization shift from carbon-intensive or environmentally harmful practices to more sustainable and environmentally friendly operations | |
| Transition Project | fibo-loan-spc-grn:TransitionProject | Project that supports broad, sector-specific efforts to reduce environmental impact | |
| Transition Strategy | fibo-loan-spc-grn:TransitionStrategy | Strategy for achieving specific business objectives related to sustainability in the context of long-term decarbonization or sustainability transitions | |
| Transition Use Of Proceeds Provision | fibo-loan-spc-grn:TransitionUseOfProceedsProvision | Use of proceeds provision specifying that funds obtained through financing, such as through a credit agreement, offering, warrant, or other instrument are intended to be used to fund specific projects, investments, or operational changes that support a company's transition toward sustainability | |
| 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 | |

| Name | Code | Comment | Stereotype |
|---|---|--|--------------------|
| Tribal Government | fibo-be-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 | |
| Triple Bottom Line Objective | fibo-fnd-gao-obj:TripleBottomLineObjective | Financial objective that integrates economic performance, environmental stewardship, and social responsibility as co-equal criteria for success | |
| 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 | |
| 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 | |
| Underlying Asset Valuation | fibo-der-drc-bsc:UnderlyingAssetValuation | Assessment activity to estimate the value of an underlying asset of a derivative | |

| Name | Code | Comment | Stereotype |
|--|--|--|--------------------|
| 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 | Written contract 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 (promise or obligation) made by one party without requiring a reciprocal promise from another party | |
| Unilateral Contract | fibo-fnd-agr-ctr:UnilateralContract | Contract in which one party makes an offer that can only be accepted through performance rather than a return promise | |
| 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) | |
| 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-cxtdsg: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 | |

| Name | Code | Comment | Stereotype |
|--------------------------------------|---|---|--------------------|
| 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 | |
| Unsecured Loan | fibo-loan-ln-ln:UnsecuredLoan | Loan granted based on the strength of the borrower's credit history or reputation in the community | |
| Unsponsored Depositary Receipt | fibo-sec-eq-dr:UnsponsoredDepositaryReceipt | 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-ustfse:USBank | Bank that is licensed to conduct business in the United States | |
| US Bank Holding Company | fibo-fbc-fct-ustfse: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-ustfse: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 |

| Name | Code | Comment | Stereotype |
|---------------------------------------|---|--|--------------------|
| 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 |
| uses Method | fibo-fnd-gao-obj:usesMethod | Employs method | Associative Entity |
| 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 | |
| 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-util-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 | |

| Name | Code | Comment | Stereotype |
|---------------------------------|---|---|-------------------|
| VirtualAddress | 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. The OMG Commons, upper ontology, replaced most deprecated entries. Other code renames reflect a move of the class/entity from a specialized ontology/package to Core, for example, from Securities to Foundation or Finance, Business & Commerce. | 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 | |
| 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 | |

| Name | Code | Comment | Stereotype |
|--------------------------------|---|---|------------|
| 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 | |
| ZIP Code | fibo-fnd-plc-uspsa:ZIPCode | Five-digit 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 Plus4 Code | 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 | |