#### Dates and Times

As a date and/or time is represented by a number, a date/time serial value shall be stored in XML as the unformatted text form of that number, as accurately as possible.

The date base system is recorded in the [Workbook](Workbook.docx) part's XML by the presence or absence of the date1904 attribute of the [workbookPr](workbookPr.docx) element. A value of 1 for this attribute indicates 1904. [Example:

1900: <[workbookPr](workbookPr.docx) showObjects="all"/>  
1904: <[workbookPr](workbookPr.docx) date1904="1" showObjects="all"/>

end example]