It’s easy to confuse the terms *element (tag)*, *attribute*, *value*, and *content*.

<sentence>This is a sentence.</sentence>
<sentence type="declarative">This is a sentence.</sentence>
<sentence type="declarative" xml:lang="ru">Это предложение.</sentence>
<sentence type="interrogative">Is this is a sentence?</sentence>

*Elements may have zero, one, or more than one attribute. Attributes, if present, are only on the opening tag, never the closing tag.*

*Some elements are empty—they have no content. They can be written in either of the following ways:*

<milestone type="pagebreak"/>
<milestone type="pagebreak"/>