Reportix

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**XBRL US Standard Government
Reporting Working Group**
ACFR Taxonomy 2022

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Reportix GmbH
Germany
www.reportix.com

August 13, 2022

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Response to the public review on ACFR Taxonomy 2022 Version 1.0RC11

Dear Working Group Members,

First of all we would like to thank you for the impressive efforts and congratulate you on the outstanding outcomes so far. We have the strong belief that this project marks the beginning of a global revolution of governmental reporting.

We have some minor comments on the structure and details of the distribution of taxonomy files:

1. We would like to propose a slight structural change on the modularity of taxonomies for your consideration. It may be beneficial in the future to move the "document and entity" information into a separate, more generic namespace of a separate taxonomy. As it is clear there will be more use cases for governmental reporting this would allow reuse of this reportable information for those future use cases while creating consistency across reporting use cases.

   The same may apply to Form F65 and Form 5572, which seem to be state specific. Factoring those out as state extensions would allow keeping a generic core taxonomy which is applicable to all states of the US and might also be applicable on a broader scope.

   The benefit of reusability has been proven before, e.g. comparable to how the SEC uses modularized taxonomies.
2. It would be highly appreciated if the distribution of the taxonomy files could be aligned with the [Taxonomy Packages 1.0 specification](). This would allow simple use of published taxonomies within existing tools for report creation and consumption. We are sure that this is already on the agenda of the Working Group, we would just like to emphasize that this is also appreciated by the users.

Thank you for your great work again and all the best from Germany,

Dennis Münkle (CEO, Reportix GmbH)