

ID	Bal	Per	Nil	Type	NS	Labels/Name/Documentation	Reference
1				T Tuple	usfr-ar	Accountants Report [Sequence] AccountantsReportTuple The accountants report is contained within a tuple to permit the inclusion of multiple accountants reports from different accounting firms.	
2	D			T String	usfr-ar	Accountants Report AccountantsReport Report(s) issued by independent accountant or internal accountant. If two reports are issued, two accountant report sections should appear	SAS 58 (Standard)
3	D			(String)	usfr-ar	Accountants Information AccountantsInformation Information which describes the independent accountant/accounting firm who prepared the Accountants Report.	
4	D			T String	usfr-ar	Accountant Name AccountantName Name of the independent accountant/accounting firm who issued the Accountants Report.	
5	D			T String	usfr-ar	Accountant Signature AccountantSignature Signature of the independent accountant/accounting firm. Currently, this tag would primarily use the /s/ identifier to denote signature and then include the independent accountant's/accounting firm's name. In the future this might contain either a GIF image of a signature/digital signature or a URL to specific signature information.	SAS 58 8 I (Standard)
6	D			T String	usfr-ar	Accountant Address AccountantAddress Section which contains the independent accountant/accounting firm's address information.	
7	D			T String	usfr-ar	Street 1 Street1 Street address line 1 of the independent accountant/accounting firm issuing the report.	
8	D			T String	usfr-ar	Street 2 Street2 Street address line 2 of the independent accountant/accounting firm issuing the report.	
9	D			T String	usfr-ar	City City City of the independent accountant/accounting firm issuing the report.	
10	D			T String	usfr-ar	State or Province StateProvince State or province of the independent accountant/accounting firm issuing the report.	
11	D			T String	usfr-ar	Zip or Postal Code ZIPPostalCode ZIP or other postal code of the independent accountant/accounting firm issuing the report.	
12	D			T String	usfr-ar	Country Country Country or region of the independent accountant/accounting firm issuing the report.	
13	D			(String)	usfr-ar	Report Information ReportInformation Information contained in and which describes the specific Accountants Report issued.	
14	D			T String	usfr-ar	Title of Accountants Report TitleReport Title which appears on the Accountants Report.	SAS 58 8 a (Standard)

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15	D	T	String		usfr-ar	Report Type ReportType Type of independent Accountants Report issued. Examples are audit, review, or compilation.	
16	D	T	String		usfr-ar	Addressee Addressee Addressee of the Accountants Report.	SAS 58 9 (Standard)
17	D	T	String		usfr-ar	Statements Covered StatementsCovered Section which describes the statements covered by the Accountants Report.	
18	D	T	Date (YYYY-MM-DD)		usfr-ar	Balance Sheet Date BalanceSheetDate The date of the Statement of Financial Position to which the accountants report applies.	
19	D	T	String		usfr-ar	Income Statement Period IncomeStatementPeriod The period covered by the Statement of Income to which the accountants report applies.	
20	D	T	String		usfr-ar	Statement of Comprehensive Income Period StatementComprehensiveIncomePeriod The period covered by the Statement of Comprehensive Income to which the accountants report applies.	
21	D	T	String		usfr-ar	Statement of Stockholder's Equity Period StatementStockholdersEquityPeriod The period covered by the Statement of Stockholders' Equity to which the accountants report applies.	
22	D	T	String		usfr-ar	Cash Flows Statement Period CashFlowsStatementPeriod The period covered by the Statement of Cash Flows to which the accountants report applies.	
23	D	T	String		usfr-ar	Reporting Method ReportingMethod Reporting method used to prepare financial statements covered by the Accountants Report: GAAP, Cash, Modified Cash, Tax or OCBOA	
24	D	T	Date (YYYY-MM-DD)		usfr-ar	Report Date ReportDate Report issue date of the Accountants Report.	SAS 58 8 j (Standard)
25	D	T	String		usfr-ar	Dual Date DualDate Section which contains information relating to a dual date which was issued, if any.	SAS 1 530 3 (Standard)
26	D	T	Date (YYYY-MM-DD)		usfr-ar	Date of Dual Date DateDualDate Date of the dual date.	
27	D	T	String		usfr-ar	Dual Date Note DualDateNote Explanatory text of dual date.	
28	D	T	String		usfr-ar	Accounting Standards Applied AccountingStandardsApplied Accounting standards applied in preparing the financial statements covered by the Accountants Report: US GAAP, Canadian GAAP, etc.	

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29	D	T	String		usfr-ar	Report Body ReportBody Section which contains the paragraphs which make up the body of the Accountants Report. This tag is to be used when the entire Accountants Report is to be listed together (i.e. not broken out by paragraph).	
30	D	T	String		usfr-ar	Introductory Paragraph IntroductoryParagraph Introductory paragraph issued by the independent accountant/accounting firm.	
31	D	T	String		usfr-ar	Scope Paragraph ScopeParagraph Scope paragraph issued by the independent accountant/accounting firm.	
32	D	T	String		usfr-ar	Opinion Paragraph OpinionParagraph Opinion paragraph issued by the independent accountant/accounting firm.	
33	D	T	String		usfr-ar	Explanatory Paragraph ExplanatoryParagraph Explanatory paragraph issued by the independent accountant/accounting firm.	