**Proposed XBRL US Guidance related to SEC Test Filing Warnings And Other SEC Related Issues**

The SEC test filing system currently returns warnings for several conditions which should be evaluated to ensure that there are no false positives. XBRL US proposes issuing the following guidance on its website to address scenarios where the system provides false positive results:

1. Elements which are deprecated in a future taxonomy.

The FASB has deprecated elements in the 2019 taxonomy which are still valid modeling selections for filers who are still reporting using the 2018 taxonomy. For example, us-gaap\_LoansReceivableCommercialRealEstate is deprecated in the 2019 taxonomy as the FASB has elected to replace this line item with a generic line item combined with a dimensional approach for specifying the breakdown. The system will generate a warning when this element is used regardless of which taxonomy is used. While filers are encouraged to convert to the most recent taxonomy, there is no requirement to convert until the SEC removes the 2018 taxonomy; therefore, filers may proceed with filing and ignore this warning.

1. Warnings on “negative values”.

The SEC "Negative Values" validation contained in the test filing does not consider all the exclusions that should be allowed. Values tagged to certain axis/member combinations may allow the tagged value to be negative. Therefore, it is possible that the occurrence of this warning in the test filing result may be a false-positive.

DQC Validation Rules (DQC\_0015 and DQC\_0080) check numeric reporting items that are tagged incorrectly as negative. DQC\_0015 checks the US GAAP filings; and DQC\_0080 checks the IFRS filings. DQC\_0015 and DQC\_0080 incorporate a comprehensive listing of exclusions.

Filers are encouraged to run the DQC rule validation (on the XBRL-US website). If the DQC validation shows no error on “negative values”, you may proceed with filing and ignore the “negative values” warning on the SEC test filing results.

1. Warning on securityExchangeNameTradingSymbolDependency.

The element dei\_SecurityExchangeName has a data type edgarExchangeCodeItemType. It currently only allows the following enumerated values: 'GEMX', 'CboeBYX', 'CHX', 'NYSEAMER', 'NASDAQ', 'ISE', 'MRX', 'MIAX', 'NYSEArca', 'BOX', 'NYSE', 'CboeBZX', 'PEARL', 'NYSENAT', 'IEX', 'CboeEDGX', 'CBOE', 'C2', 'CboeEDGA', 'Phlx', 'BX', 'NONE'.

When a filer has securities trading on an exchange other than those that are listed (for example, Toronto Stock Exchange), it will not be able to use the element dei\_SecurityExchangeName. Using this element with a value entered that is different from the enumerated values (above) will cause the filing to be suspended. We have received guidance from the Structured Data group at the SEC that these values should not be tagged/left blank and you can ignore the warning if on a foreign exchange.

4. Warnings Related to Hidden facts

The SEC test system generates a warning for hidden facts. However, in some cases the facts are always hidden. For example, warning for elements that are always hidden but not referenced include, “Revenue remaining performance obligation expected timing of obligation period”, and extensible list elements. These warnings can be ignored. Do not delete the disclosure.

The following items are recommendations and questions for SEC (Not to be included in Guidance)

1. EFM 6.5.21 specifies the list of elements which will be validated for each filing type. The element dei: EntityInteractiveDataCurrent is listed that it will be validated for Forms 10-K, 10-KT, 10-Q, 10-QT, 20-F, and 40-F (and must be visible in inline reports). EFM 6.5.45 through 6.5.53 provide guidance regarding the tagging of cover page facts, including those which should be visible for inline filings. The element dei: EntityInteractiveDataCurrent is (erroneously?) not listed in these paragraphs. Presumably, this element needs to be added to EFM 6.5.45, and filers should always tag this element once they are reporting in the 2019 taxonomy.
2. We recommend the SEC update the EFM to make EntityInteractiveDataCurrent a required tag for Forms 10-K, 10-KT, 10-Q, 10-QT, 20-F, and 40-F in EFM 6.5.45 through 6.5.53. Create transform to take Month-year and transfer to a specific date. Probably want transforms for the following:

* month-year-end: Transforms January 2019 -> 2019-01-31
* month-year - start: Transforms January 2019 -> 2019-01-01
* month-year - mid: Transforms January 2019 -> 2019-01-15

3. The SEC test system does not generate a warning when the filer does not tag a value for tax identifier. If a company has no Tax identifier, can it enter “00-0000000”?