

ID	Bal	Per	Nil	Type	NS	Name/Labels/Documentation	Reference
1		D		(String)	usfr-ar	AccountantsInformation Accountants Information (Standard Label) Information which describes the independent accountant/accounting firm who prepared the Accountants Report.	
2		D	T	String	usfr-ar	AccountantsInformationAddress Address (Standard Label) Section which contains the independent accountant/accounting firm's address information.	
3		D	T	String	usfr-ar	AccountantsInformationName Name (Standard Label) Name of the independent accountant/accounting firm who issued the Accountants Report.	
4		D	T	String	usfr-ar	AccountantsInformationSignature Signature (Standard Label) 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)
5		D		String	usfr-ar	AccountantsReport Accountants Report (Standard Label) Report(s) issued by independent accountant or internal accountant. If two reports are issued, two accountant report sections should appear	SAS 58 (Standard)
6		D	T	String	usfr-ar	AccountingStandardsApplied Accounting Standards Applied (Standard Label) Accounting standards applied in preparing the financial statements covered by the Accountants Report: US GAAP, Canadian GAAP, etc.	
7		D	T	String	usfr-ar	Addressee Addressee (Standard Label) Addressee of the Accountants Report.	SAS 58 9 (Standard)
8		D	T	Date/Time	usfr-ar	BalanceSheetDate Balance Sheet Date (Standard Label)	
9		D	T	String	usfr-ar	CashFlowsStatementPeriod Cash Flows Statement Period (Standard Label)	
10		D	T	String	usfr-ar	City City (Standard Label) City of the independent accountant/accounting firm issuing the report.	
11		D	T	String	usfr-ar	Country Country (Standard Label) Country or region of the independent accountant/accounting firm issuing the report.	
12		D	T	Date/Time	usfr-ar	DateDualDate Date of Dual Date (Standard Label) Date of the dual date.	
13		D	T	String	usfr-ar	DualDate Dual Date (Standard Label) Section which contains information relating to a dual date which was issued, if any.	SAS 1 530 3 (Standard)
14		D	T	String	usfr-ar	DualDateNote Dual Date Note (Standard Label) Explanatory text of dual date.	

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ID	Bal	Per	Nil	Type	NS	Name/Labels/Documentation	Reference
15		D	T	String	usfr-ar	ExplanatoryParagraph Explanatory Paragraph (Standard Label) Explanatory paragraph issued by the independent accountant/accounting firm.	
16		D	T	String	usfr-ar	IncomeStatementPeriod Income Statement Period (Standard Label)	
17		D	T	String	usfr-ar	IntroductoryParagraph Introductory Paragraph (Standard Label) Introductory paragraph issued by the independent accountant/accounting firm.	
18		D	T	String	usfr-ar	OpinionParagraph Opinion Paragraph (Standard Label) Opinion paragraph issued by the independent accountant/accounting firm.	
19		D	T	String	usfr-ar	ReportBody Report Body (Standard Label) 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).	
20		D	T	Date/Time	usfr-ar	ReportDate Report Date (Standard Label) Report issue date of the Accountants Report.	SAS 58 8 j (Standard)
21		D		(String)	usfr-ar	ReportInformation Report Information (Standard Label) Information contained in and which describes the specific Accountants Report issued.	
22		D	T	String	usfr-ar	ReportingMethod Reporting Method (Standard Label) Reporting method used to prepare financial statements covered by the Accountants Report: GAAP, Cash, Modified Cash, Tax or OCBOA	
23		D	T	String	usfr-ar	ReportType Report Type (Standard Label) Type of independent Accountants Report issued. Examples are audit, review, or compilation.	
24		D	T	String	usfr-ar	ScopeParagraph Scope Paragraph (Standard Label) Scope paragraph issued by the independent accountant/accounting firm.	
25		D	T	String	usfr-ar	StatementComprehensiveIncomePeriod Statement of Comprehensive Income Period (Standard Label)	
26		D	T	String	usfr-ar	StatementsCovered Statements Covered (Standard Label) Section which describes the statements covered by the Accountants Report.	
27		D	T	String	usfr-ar	StatementStockholdersEquityPeriod Statement of Stockholder's Equity Period (Standard Label)	
28		D	T	String	usfr-ar	StateProvince State or Province (Standard Label) State or province of the independent accountant/accounting firm issuing the report.	
29		D	T	String	usfr-ar	Street1 Street 1 (Standard Label) Street address line 1 of the independent accountant/accounting firm issuing the report.	
30		D	T	String	usfr-ar	Street2 Street 2 (Standard Label) Street address line 2 of the independent accountant/accounting firm issuing the report.	

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ID	Bal	Per	Nil	Type	NS	Name/Labels/Documentation	Reference
31		D	T	String	usfr-ar	TitleReport Title of Accountants Report (Standard Label) Title which appears on the Accountants Report.	SAS 58 8 a (Standard)
32		D	T	String	usfr-ar	ZIPPostalCode Zip or Postal Code (Standard Label) ZIP or other postal code of the independent accountant/accounting firm issuing the report.	