

FASB Staff Issues Invitation to Comment on Proposed Meta Model Relationships

The Financial Accounting Standards Board ([FASB](#)) Taxonomy staff recently issued an Invitation to Comment (ITC) on the following:

- [Invitation to Comment, *Proposed Meta Model Relationships*](#)

The ITC asks stakeholders to provide feedback and ideas on the proposed meta model relationships that are intended to convey base-level accounting model relationships in XBRL.

The objectives of those relationships are to:

- Assist preparers in identifying the proper elements for tagging their filings
- Assist data users in the consumption of data
- Assist in writing business rules that leverage this information to help with proper element selection and identification.

The comment period on the ITC on proposed meta model relationships ends on January 10, 2023.

Interested parties may submit comments on the ITC on proposed meta model relationships described in the Release Notes (*File Reference 2023-2700*) by emailing comments to xbrled@fasb.org or by sending written comments to “Chief of Taxonomy Development, FASB 801 Main Avenue, P.O. Box 5116, Norwalk, CT 06856-5116. Refer to the File Reference Number located on the cover of the proposed ITC.