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Office of Structured Disclosure
Division of Economic and Risk Analysis
Securities and Exchange Commission
100 F Street NE
Washington, DC 20549-1090

To: Whom It May Concern:

RE: Draft 2026 SEC Taxonomies

Thank you for the opportunity to provide input to the Draft 2026 SEC Taxonomies and supporting materials. XBRL US is a nonprofit standards organization, with a mission to improve the efficiency and quality of reporting in the U.S. by promoting the adoption of business reporting standards. XBRL US is a jurisdiction of XBRL International, the nonprofit consortium responsible for developing and maintaining the technical specification for XBRL (eXtensible Business Reporting Language). This review was conducted by members of XBRL US and provides our observations and recommendations on specific taxonomies and materials provided.

EXCH Taxonomy

The EXCH Taxonomy has been updated to reflect the 2026 taxonomy update which includes changing the NYSE Chicago [Member] to NYSE Texas [Member] when used to tag the cover page.

A corresponding change is requested to update the EDGAR Filer Manual (EFM), Section 5.2.5.12 to indicate that the NYSE Texas, Inc. transformation has been added. In reviewing the EFM, there currently does not appear to be a transformation when filers include NYSE Texas on their cover page.

SPAC Taxonomy

The Compensation Nature [Axis] was added to the new taxonomy. The guidance document indicated that this axis is located in four presentations including in the SK1603a role. The SPAC Taxonomy however, does not include the Compensation Nature [Axis] in the SK1603a role. We ask that either the guidance or the taxonomy be revised to be consistent.

The second issue with the SPAC Taxonomy occurs when a concept, for example, Revenues, is used with the Forecast [Member] to indicate that the fact is a projection in SPAC disclosures. If the same concept is used in a cube but without the scenario forecast, for example in a Revenue note disclosure, a specification error occurs stating that the primary item is dimensionally invalid.

Last, in EFM Section 3.15.1 and 3.15.2 as shown below, concepts with a data type of perShareItemtype are listed as both instant (for those that have been deprecated) and as duration (for those being added). It would be helpful to understand the rationale and to have a note of clarification in the notes regarding this.

3.15.1 SPAC Concepts Modified

The SPAC 2025q3 taxonomy deprecated the following elements from the SPAC 2025 taxonomy.

Element	Item Type	Period Type
RegisteredOfferingPricePerShare	perShareItemType	Instant
DifferenceBetweenTheOfferingPriceAndTheAdjustedNetTangibleBookValuePerShare	perShareItemType	Instant
DeSpacCompanyValuationAtWhichSharesNotRedeemedAreAtLeastIpoValuePerShare	monetaryItemType	Instant

3.15.2 SPAC Concepts Added

The SPAC 2025q3 taxonomy added the following elements:

Element	Item Type	Period Type
CompensationNatureAxis	stringItemType	duration
AllCompensationNaturesMember	domainItemType	duration
RegisteredOfferingPrice1PerShare	perShareItemType	duration
NetTangibleBookValueIncreaseFromPublicShareholdersPerShare	perShareItemType	duration
DifferenceBetweenTheOfferingPriceAndTheAdjustedNetTangibleBookValue1PerShare	perShareItemType	duration
UpfrontUnderwritingFeesMember	domainItemType	duration
DeferredUnderwritingCommissionsMember	domainItemType	duration
OverallotmentLiabilityMember	domainItemType	duration
OrdinarySharesForfeitedOrCancelledMember	domainItemType	duration
NetTangibleBookValueProceedsFromOffering	monetaryItemType	duration
NumberOfSharesUsedToDetermineNetTangibleBookValuePerSharePreTransaction	sharesItemType	duration
NumberOfSharesUsedOffering	sharesItemType	duration
NumberOfSharesUsedToDetermineNetTangibleBookValuePerShareAdjusted	sharesItemType	duration
DeSpacNetTangibleBookValueIncreaseFromPublicShareholdersPerShare	perShareItemType	duration
DeSpacDifferenceBetweenTheOfferingPriceAndTheAdjustedNetTangibleBookValuePerShare	perShareItemType	duration
DeSpacNetTangibleBookValueProceedsFromOffering	monetaryItemType	duration
DeSpacNumberOfSharesUsedToDetermineNetTangibleBookValuePerSharePreTransaction	sharesItemType	duration
DeSpacNumberOfSharesUsedOffering	sharesItemType	duration
DeSpacCompanyValuationAtWhichSharesNotRedeemedAreAtLeastIpoValue1PerShare	monetaryItemType	duration

RXP Taxonomy

An unused schema type definition, paymentTypeItemType on rxp-2026.xsd line 790, is included in this taxonomy which the Commission may want to remove.

The RXP Taxonomy can be prepared in traditional XBRL or Inline XBRL, but it is not clear in the guidance provided that you can use either. Additional guidance would be useful for filers to understand when Inline XBRL should be leveraged compared to traditional XBRL.

VIP Taxonomy

There are certain concepts described in the release notes of the VIP Taxonomy that are listed as having a data type of PercentItemType but instead should be noted as nonNegativeMonetaryItemtype:

OtherTransactionFee1CurrentDollars
OtherTransactionFee1MaximumDollar
OtherTransactionFee1MinimumDollars
OtherTransactionFee2CurrentDollars
OtherTransactionFee2MaximumDollar
OtherTransactionFee2MinimumDollars

Other concepts are listed as monetary but should be presented as PercentItemtype:

OtherTransactionFee3OfOtherAmountCurrentPercent
OtherTransactionFee3OfOtherAmountMaximumPercent
OtherTransactionFee3OfOtherAmountMinimumPercent
PortfolioCompanyExpensesAfterWaiversAndReimbursementMaximumPercent
PortfolioCompanyExpensesAfterWaiversAndReimbursementMinimumPercent
PortfolioCompanyExpensesBeforeWaiversAndReimbursementMaximumPercent
PortfolioCompanyExpensesBeforeWaiversAndReimbursementMinimumPercent

All of the concepts above have the correct data type assigned in the VIP Taxonomy but not in the Release Notes.

In the taxonomy, the use of the word “dollars” is always plural, however in the Release Notes, in some cases it is noted as plural (dollars) and in other cases as singular (dollar).

Updates to the final Release Notes to align to the taxonomy elements would be beneficial.

Filing Fee Disclosure Taxonomy

It was noted in section 3.7 of the EFM that the order of concepts in the Filing Fee Disclosure has changed. It would be helpful to provide a listing of the order before the change and after the change to help clarify the issue.

General

In the draft zip, it would be helpful for issuers and service providers if the Commission were able to provide sample instance documents to better understand how the taxonomies would be used in an instance document (inline XBRL rendering), in particular to provide samples for the SPAC, FFD, and VIP taxonomies. Sample instance documents are especially useful when provided for those taxonomies that have had substantive changes or that are new.

In addition, we recommend the Commission provide an online XBRL taxonomy viewer for the 2026 SEC taxonomies, similar to the viewers offered by FASB and IFRS. A public viewer that lets users browse concepts, labels, definitions, relationships (presentation, calculation, and definition), and dimensions/members would help issuers understand intent, validate modeling choices, and adopt the updates with fewer errors.

Thank you again for the opportunity to provide input to the draft taxonomy and please let me know if you have questions or would like to discuss this further. I can be reached at (917) 582-6159 or Campbell.Pryde@XBRL.US.

Sincerely,

Campbell Pryde
President and CEO, XBRL US