

February 23, 2026

Federal Energy Regulatory Commission
888 First St NE
Washington, DC 20426

To: Whom It May Concern

RE: Revisions to the Filing Process for Commission Forms; Notice of eForms Updates [Docket No. RM19-12-000]



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New York, NY 10105
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Thank you for the opportunity to provide input to the Draft 2026 FERC 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. The aim of our suggestions is to improve the issuer's experience in working with the FERC taxonomies and supporting materials, and to streamline the preparation and submission process. Our recommendations focus on improving communication between the FERC and the issuer/vendor community.

Consider providing release notes with taxonomy updates. Release notes detailing changes made in a new release of the taxonomy would be helpful to ensure vendors and issuers can identify updates and provide appropriate feedback. The recent taxonomy update did not include release notes, although the FERC provided a brief description of minor changes in a docket update made on December 19, 2025. To identify what changes had been made required conducting a comprehensive comparison of the draft and prior releases.

In the review of the materials provided, it was determined that while there were minimal changes, some standard labels had been removed. It would be helpful to understand why they were eliminated as questions are often raised by issuers to their software provider.

Going forward, we respectfully ask the FERC to provide detailed release notes to ensure we can identify and provide input to revisions, even when changes, if any, are minimal.

Continue providing updated materials when changes are made. The FERC rendering template is used by issuers through their software application to review their filings before submission. Vendors rely on the template provided by the FERC to ensure that issuers can perform this important final check before submission.

In the past, when FERC was informed of validation and rendering issues in the rendering template, after the issues had been resolved, the Commission provided an updated taxonomy package so that vendors could update their software and companies could review their filings in the updated viewer. Recently however, FERC indicated that while they would resolve the problems within their own platform, they would no longer provide the updated code for vendors. This change means that companies cannot check their filing in the software they use to prepare their filing.

This situation occurred most recently with the Form 1 Schedule 404 which is one of the most common forms prepared, so this change in FERC policy is likely to impact many filers. Filers reporting Form 1 can review their Form 1 data prior to regulatory submission, but it will be missing data on Schedule 404, unless they review their submission directly through the eForms portal.

We respectfully ask that FERC return to their original practice of providing the updated rendering template so that issuers can double check their filings prior to submission.

Provide detailed descriptions of problems resolved. When fixes are resolved by the FERC, an update is posted on the FERC platform explaining that an issue was resolved but often providing minimal description. For example, there was a recent fix made for footnote issues which was noted on the FERC web site.

When vendors encounter a problem in the FERC provided code like the aforementioned footnote issue, they perform a workaround to resolve the issue so that the filer can submit their filing on time. When subsequently, a problem like this is resolved by FERC, vendors remove the “workaround” so that they can submit filings going forward using the updated FERC platform. It would greatly assist vendors and their issuer clients if the FERC could provide more explanatory information about the problem resolved so they can make the appropriate changes in their tool.

We appreciate the opportunity to provide input to the FERC and to work together to ensure that issuers have all the support they need for efficient, effective compliance with FERC requirements. Please let me know if any of our questions need further clarification. I can be reached at (917) 582-6159 or Campbell.Pryde@xbrl.us.

Sincerely,

A handwritten signature in black ink, appearing to read 'Campbell Pryde', is written over a light blue background.

Campbell Pryde, President and CEO, XBRL US