1. On March 24 through March 26, 2020, the Commission held a staff-led technical conference via webcast to discuss the use of eXtensible Business Reporting Language (XBRL) for filing FERC Form Nos. 1, 1-F, 3-Q (electric), 2, 2-A, 3-Q (natural gas), 6, 6-Q, 60, and 714 (collectively, Commission Forms), consistent with Order No. 859 and, following that technical conference, parties had the opportunity to file comments on the XBRL taxonomy for the Commission Forms.¹ In this order, we adopt the Commission’s final XBRL taxonomy, protocols, implementation guide, and other supporting documents.² We also establish the implementation schedule for filing Commission Forms using the XBRL process. Specifically, we will require the Commission Forms to be submitted using the XBRL process, starting with the third quarter of 2021 filings for FERC Form Nos. 3-Q (electric), 3-Q (natural gas), and 6-Q. Subsequent Commission Forms must also be submitted using the XBRL process. The annual 2021 FERC Form Nos. 1, 1-F, 2, 2-A, and 6 must be filed by April 18, 2022; 2021 FERC Form No. 60 must be filed by May 1, 2022; and 2021 FERC Form No. 714 must be filed by June 1, 2022.

I. Background

2. Currently, filers transmit the information in the Commission Forms to the Commission using a software application called Virtual FoxPro (VFP). This application is no longer supported by its developer, Microsoft Corporation. As a result, in April 2015, the Commission issued an order announcing its intention to replace the VFP filing format for the Commission Forms with an eXtensible Markup Language (XML)-based


² Future updates will be made, as necessary, to the XBRL taxonomy, protocols, implementation guide, and other supporting documents.
filing format.\(^3\) On June 20, 2019, the Commission issued Order No. 859, which adopted XBRL as the standard for filing Commission Forms. Following the issuance of Order No. 859, the Commission made available several drafts of the XBRL taxonomy and related documents as they were updated with industry comments and suggestions. The Commission also directed Commission staff to hold a technical conference to discuss and develop the XBRL taxonomy and to provide an opportunity for comment on the taxonomy.

3. As directed in Order No. 859, Commission staff convened the technical conference to discuss the taxonomy and related documents, any technical concerns, and any issues related to the transition, including the implementation schedule.\(^4\)

II. Technical Conference

4. During the technical conference, Commission staff, interested industry members, vendors, and the public discussed issues related to the transition to using XBRL to prepare and submit Commission Forms and any proposed revisions to the draft XBRL taxonomy. There were over 200 participants at the technical conference. To facilitate public review, the draft XBRL taxonomy and related documents were made available on the eForms Refresh website. The XBRL taxonomy will now be made available at the eForms portal at https://eCollection.ferc.gov.

5. Following the technical conference, comments were filed by eight entities: American Gas Association (AGA), Association of Oil Pipe Lines (AOPL), BP Pipelines (North America) Inc. (BP Pipelines), Edison Electric Institute (EEI),\(^5\) ISO New England Inc. (ISO-NE), Natural Gas Association of America (INGAA), Systrends, USA (Systrends), and Toppan Merrill.


\(^5\) EEI filed comments regarding the implementation date and then supplemental comments regarding the use of block tagging. *See Comments of the Edison Elec. Inst. Regarding the Proposed Implementation Schedule for filing Various Forms Using XBRL Process*, at 2, Docket No. RM19-12-000 (Apr. 13, 2020) (EEI Implementation Date Comments) and *Supplemental Comments of the Edison Elec. Inst. Regarding Use of Block Tags for Detail Pages*, Docket No. RM19-12-000 (Apr. 27, 2020) (EEI Supplemental Comments).
III. Discussion

6. In this order, the Commission adopts the Commission’s final XBRL taxonomy, protocols, and implementation guide, all of which have been available on the eForms Refresh website. Following the technical conference, the XBRL taxonomy and related documents have been moved and are now available through the eForms portal located at https://eCollection.ferc.gov. This website will serve as the repository for Commission documents relating to eForms.

7. EEI submitted the only comment on the Commission’s proposed XBRL taxonomy, advocating the use of block tagging for certain pages. The remainder of the comments focused on the amount of time needed for implementation. We address below block tagging, the implementation requirements, and the process for future technical updates.

A. Use of Block Tagging

1. XBRL Taxonomy

8. The XBRL standard has clearly defined mechanisms to handle important aspects of business data by structuring the data with tags that utilize standard taxonomies. For XBRL reporting purposes, an individual piece of information is a fact and tags add detailed context to that fact. For example, Company A’s profit in 2013 of $10 million would be considered a fact. That fact is represented by reporting a value of 10 million with tags that define the units (dollars), the period (2013), and the reporting entity (Company A). This detailed tagging provides required context to the information reported in a structured way to enable the data to be used in any system or application easily. If the filer wants to provide additional detail to the fact being reported that is not addressed in the prescribed tags, then the filer can add that information in a footnote as text.

9. The XBRL taxonomy employs other tags to provide for an organized display of the data entered by the company. For example, the taxonomy contains optional “Order Number” tags which allow the filer to ensure information is sequenced in the way the filer prefers when rendered in a human-readable format. The “Order Number” tag allows the software vendor to provide the user with the ability to display entries in the order it prefers. A filer can use “Order Number” for a list of names of company directors if the

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filer prefers to specify the order that the names appear on the rendered form. Using a tag like this allows filers to take advantage of the improved functionality of XBRL.

2. Comments

10. In its Supplemental Comments, EEI argues that the Commission should not use detailed tagging. EEI argues that instead the Commission should allow block tagged free-form text entry of entire pages where the information requested is unique to the filer, such as the detailed information for Account 107 “Construction Work in Progress,” Account 254 “Other Regulatory Liabilities,” and pages 406-407 “Hydroelectric Generating Plant Statistics.”

11. EEI states it would be more efficient to apply a block tag to the full page, using a tag that identifies the content of the page. EEI argues that for specified free-form pages, the proposed taxonomy will add an additional burden on filers that does not exist today. EEI argues that the current filing requirements allow filers to provide details for these pages in a footnote, which is the equivalent of a free-form text box. EEI states that, currently, the required data can be copied and pasted from any existing source and that detailed tagging required by the proposed taxonomy will add the burden of inputting each required piece of data on the page separately as well as tagging each piece of data separately. EEI adds that, requiring detailed tagging for the listed supplemental pages will result in a more time-consuming and more costly implementation of ongoing filings. EEI states the information in certain pages is unique to each filer and a block tag rather than individual tag should be applied. EEI also states that the proposed taxonomy is structured such that each unique detail on several supplemental pages will be distinguished by an “Order Number” that is nothing more than a sequential number of

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8 EEI Supplemental Comments at 2.

9 Id. at 3.

10 Id.

11 Id.

12 Id.

13 Id.

14 Id. at 4.
EEI contends that this approach provides no additional value to the filing since there would be no need to compare much of the information across filers using this detailed tagging approach. EEI requests that the block tagging be applied to specific pages of FERC Form No. 1, FERC Form No. 3-Q (electric), FERC Form No. 60, and FERC Form No. 714.

3. Commission Determination

We reject EEI’s request and will not modify the XBRL taxonomy to eliminate the tags on the forms and pages suggested by EEI. EEI does not appear to object to the tags the Commission will use for validating financial information, but objects only to the tags for form pages that contain factual information unique to each filer, such as the detailed information for Account 107 and the other pages included in their comments.

The XBRL taxonomy includes detailed tags to enable validation, enhance data analysis, and provide software developers with the tools needed to deliver filing software solutions with as many or more features than those available in VFP. The detailed tags are necessary even for non-financial data because those tags will permit the Commission and other users to analyze the information reported by the filer over time by referencing previous filings, and where applicable, perform similar analyses across companies or over the entire industry. For example, the Commission regularly analyzes individual company changes over multiple periods in various accounts and schedules, such as Construction Work In Progress, to understand the costs associated with projects in construction and changes over time. Improvements in the efficiency of filing can only be achieved by including these tags in XBRL. Indeed, many of these same features were present in the code of the VFP program that applied tags and field names to this data for the filer, and are standard practice in writing XBRL taxonomies.

Moreover, the inclusion of these tags should not appreciably increase the burden on filers. Once the data is entered into these tags the first time, the filer’s software can enable the filer to use, and update, the same information on each succeeding form.

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15 Id.

16 Id. at 2-3.

17 EEI refers to 54 specific pages in the FERC Form No. 1.

18 EEI refers to eight specific pages in the FERC Form No. 3-Q (electric).

19 EEI refers to 12 specific pages in the FERC Form No. 60.

20 EEI refers to five specific pages in the FERC Form No. 714.
Indeed, even for the first filing of the form, the Commission has lessened the data entry burden for the filer, because, as the Commission stated in Order No. 859, the Commission is converting historical data from VFP to XBRL.\footnote{The Commission will be converting 10 years of historical data.} The filer therefore should be able to copy tagged data from the converted filings as well.

15. The “Order Number” tags to which EEI objects also have value and will be useful to filers. As discussed earlier, the “Order Number” tag will enable the filer to make sure that entries appear in the order the filer desires. The inclusion of the “Order Number” tags also should not increase the user’s burden as they will be incorporated into the filer’s software.\footnote{Commission staff will be available to filers and to software vendors to provide assistance with respect to the use of these tags.}

B. Implementation Date

1. Comments

16. During the technical conference, Commission staff invited comments on a proposed XBRL implementation date of April 2021 for FERC Form Nos. 1, 1-F, 2, 2-A, and 6, for the annual reports for the year ending December 31, 2020. Commenters generally agree that staff’s proposed implementation timeline does not allow sufficient time for compliance and they request more time to implement the XBRL process. In particular, EEI, AGA, and INGAA request that the Commission extend the implementation timeline until at least one year from the end of the quarter in which the Commission approves the final XBRL taxonomy.\footnote{EEI Implementation Date Comments at 2; AGA Comments at 5-6; and INGAA Comments at 1.} AOPL requests that XBRL implementation for oil pipelines occur no sooner than with the filing of FERC Form No. 6-Q for the second quarter of 2021.\footnote{AOPL Comments at 2.} INGAA requests that, if a filer is unable to complete its implementation and submission of a quarterly filing using an XBRL process after the implementation date, those companies be permitted to file forms using the existing VFP software with the provision that it resubmit its forms using the XBRL process no later than the end of calendar year 2021.\footnote{INGAA Comments at 2.}
17. EEI, AOPL, and INGAA argue that staff’s proposed implementation schedule for 2020 annual form filings does not adequately consider the time, effort, complexity, and resources that will first be necessary for software providers to develop solutions and for filers to conduct adequate testing and implement the solutions. Similarly, AGA argues that the Commission should provide sufficient time for software evaluation, development, contracting, implementation, and testing. AGA recommends that the Commission develop a compliance timeline and structure that are not burdensome to filers or reviewers of the filings.

18. In addition, EEI, AOPL, and INGAA argue that additional time is needed because the XBRL filing portal is not expected to be available until summer 2020 at the earliest. BP Pipelines states that the unavailability of the roll-out by the Commission until at least the summer of 2020 limits the ability of BP Pipelines to choose a vendor with the proven capabilities before the third quarter of 2020. INGAA also states it is not aware of any vendor-developed software solutions that have been offered yet to interstate natural gas pipelines. BP Pipelines states one of its biggest concerns is the lack of vendors which will have the requisite XBRL capabilities when BP Pipelines starts its selection process. EEI, INGAA, AOPL, and BP Pipelines also contend that more time is needed to implement the use of the XBRL process given the current challenges and significant workforce demands caused by the national emergency associated with COVID-19.

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26 EEI Implementation Date Comments at 4; AOPL Comments at 2; and INGAA Comments at 2.

27 AGA Comments at 4.

28 Id.

29 EEI Implementation Date Comments at 6; AOPL Comments at 2; and INGAA Comments at 1.

30 BP Pipelines Comments at 1.

31 INGAA Comments at 1.

32 BP Pipelines Comments at 1.

33 EEI Implementation Date Comments at 6; INGAA Comments at 1; AOPL Comments at 2; and BP Pipelines Comments at 2.
In addition, Toppan Merrill states that delaying compliance until April 2021 is appropriate in light of current market conditions due to COVID-19.\textsuperscript{34}

19. AOPL states that the transition to XBRL will be more orderly if the initial XBRL-based filings are quarterly reports rather than year-end annual submissions. AOPL points out that the quarterly filings are more straightforward and any implementation issues would be more easily ironed out through the quarterly filings rather than the more complex annual FERC Form No. 6 submission.\textsuperscript{35} AOPL adds that starting XBRL implementation with the second quarter 2021 filing would also be administratively easier since filers could use the 2021 first quarter FERC Form No. 6-Q actual data in the VFP system to be the test data in the new XBRL system for the second quarter report (once the testing between systems match, then oil pipelines could file the second quarter data with confidence).\textsuperscript{36}

20. BP Pipelines argues that it would rather file the first quarter filing using the VFP software and also use the first quarter data as a test of the new software as a comparison.\textsuperscript{37} After proof that the system is working, BP Pipelines states it can file the first official XBRL filing with the second quarter data.\textsuperscript{38} BP Pipelines expects it will take at least nine months to get a first prototype in place, with three months for vendor selection, another three months for development and initial sandbox testing, and another three months for debugging, refinements, and retesting.\textsuperscript{39} Moreover, BP Pipelines argues that additional time is needed to properly implement the XBRL format because carriers will also be preparing and filing the 2020 FERC Form No. 6 filing in the VFP system at the same time as developing and testing the first quarter 6-Q filing in a new unproven system.\textsuperscript{40}

21. ISO-NE requests that the new XBRL format be effective for the submission of the 2021 annual filings (e.g., FERC Form Nos. 1 and 714) and the 2022 quarterly filings

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\textsuperscript{34} Toppan Merrill Comments at 2.
\textsuperscript{35} AOPL Comments at 2.
\textsuperscript{36} Id. at 3.
\textsuperscript{37} BP Pipelines Comments at 2.
\textsuperscript{38} Id.
\textsuperscript{39} Id. at 1.
\textsuperscript{40} Id. at 1-2.
(e.g., FERC Form 3-Q).\textsuperscript{41} ISO-NE states it does not have specific expertise to purchase the software from a vendor and believes it will be less costly and more efficient to purchase the software from a vendor, but states it is still expected to be a lengthy process.\textsuperscript{42}

22. Systrends, a software development company, comments that it has already begun testing the draft FERC XBRL Taxonomy and started developing software.\textsuperscript{43} Systrends encourages the Commission to consider any filers’ requests for implementation delay so that they have enough time to inquire about software applications and training with vendors before requiring their first submission.\textsuperscript{44} Toppan Merrill, another software developer, states it supports the Commission’s mandatory reporting in XBRL, but notes it is vital to allow enough time for both filers and vendors to successfully prepare for the mandate.\textsuperscript{45} AGA states that the concerns it previously expressed in its prior comments in this proceeding remain valid, especially in light of a software developer expressing concern about a short XBRL-based filing format implementation schedule.\textsuperscript{46}

2. **Commission Determination**

23. After consideration of the comments, we establish the implementation deadline of 16 months following the issuance of this order to provide parties with time to develop their filing software. We will therefore require the Commission Forms to be submitted in XBRL, starting with the third quarter of 2021 filings for FERC Form Nos. 3-Q (electric), 3-Q (natural gas), and 6-Q. We believe that the implementation schedule adopted in this order provides a reasonable amount of time for filers to implement the XBRL process for preparing and submitting Commission Forms. We also agree with commenters that starting implementation with a quarterly form filing instead of an annual form filing will likely make the transition to XBRL easier because the quarterly data is less voluminous and complex than the annual data. To aid in this process, the Commission has deployed the eForms portal at [https://eCollection.ferc.gov](https://eCollection.ferc.gov) for the testing of the filers’

\textsuperscript{41} ISO-NE Comments at 2.

\textsuperscript{42} Id.

\textsuperscript{43} Systrends Comments at 1.

\textsuperscript{44} Id.

\textsuperscript{45} Toppan Merrill Comments at 1-2.

\textsuperscript{46} AGA Comments at 4-5 (citing Systrends Comments).
In response to INGAA’s request, we note that a filer that is unable to prepare and submit its initial third quarter 2021 form filing using the XBRL process may seek an extension of time to file its form in XBRL. We will consider extension requests on a case-by-case basis, consistent with current procedures.

24. The following deadlines therefore will apply to the initial filing of quarterly Commission Forms using the XBRL process:

- FERC Form No. 3-Q (electric) for Major Electric Utilities, Licensees, and Others for the third quarter of 2021, will be due on November 29, 2021.
- FERC Form No. 3-Q (electric) for Non-major Public Utilities and Licensees for the third quarter of 2021, will be due on December 9, 2021.
- FERC Form No. 3-Q (natural gas) for Major Natural Gas Companies for the third quarter of 2021 will be due on November 29, 2021.
- FERC Form No. 3-Q (natural gas) for Non-major Natural Gas Companies for the third quarter of 2021, will be due on December 9, 2021.
- FERC Form No. 6-Q for Oil Pipeline Companies for the third quarter of 2021 will be due on December 9, 2021.

25. All subsequent forms filings will be made using the XBRL process. For reference, the following lists the dates for filing annual Commission Forms using the XBRL process:

- 2021 FERC Form Nos. 1 and 1-F will be due on April 18, 2022.
- 2021 FERC Form Nos. 2 and 2-A will be due on April 18, 2022.
- 2021 FERC Form No. 6 will be due on April 18, 2022.
- 2021 FERC Form No. 60 will be due on May 1, 2022.\footnote{FERC Form No. 60 must be filed by May 1 each year; however, because May 1, 2022 falls on a weekend, filers may submit the 2021 FERC Form No. 60 by May 2, 2022.}
- 2021 FERC Form No. 714 will be due on June 1, 2022.

\footnote{Order No. 859, 167 FERC ¶ 61,241 at P 8.}
C. Future Changes

26. At this time, as with all technological initiatives, we anticipate there will be some necessary technical updates to the Commission’s XBRL taxonomy before the implementation deadline as a result of the testing process with filers. Specifically, we plan to have a technical update approximately four months after the issuance of this order, followed by a second technical update four months after that. These updates are not intended to affect the taxonomy structure or design, and will only occur if there are changes that need to be made to the taxonomy, validation rules, or rendering files. After the second update, we do not plan to set forth further updates in the remaining months before filers are required to use the XBRL process. Prior to each update, the Office of the Secretary will issue a notice under the Secretary’s delegated authority that will state that an update is available on the eForms Refresh website. The technical changes will not take effect until at least 60 days after the issuance of the notice.

27. After the initial implementation of the XBRL process, future technical changes to the Commission’s XBRL taxonomy and related code will be made by issuing a notice and posting information on the eForms portal. If more substantive changes need to be made to the Commission’s XBRL taxonomy that will, for example, change any of the data collected or add new schedules to an existing information collection, those changes will be made through the Commission’s notice and comment procedures.

28. Prior to the technical conference, the Commission invited parties to use the Yeti review tool provided by the Commission if they wanted to make technical comments on the XBRL taxonomy. In light of the valuable feedback we received from the Yeti comments, we will continue to make the Yeti review tool available for interested parties that desire to view and comment on the XBRL taxonomy code. Commission staff will consider Yeti comments submitted until the end of the third month following the issuance of this order for inclusion in the first taxonomy update. Comments submitted in Yeti until the end of the third month following the distribution of the first update will be considered for inclusion in the second taxonomy update. As stated in Order No. 859, future technical changes to the taxonomy and related code can be made under the Secretary of the Commission’s delegated authority to make such changes.\textsuperscript{49} Before the Commission implements any such changes, notice of the proposed change will be provided sufficiently in advance to inform and provide companies time to comply with

\textsuperscript{49} Section 375.302(z) of the Commission’s regulations authorizes the Secretary of the Commission or designee to “[i]ssue instructions pertaining to allowable electronic file and document formats . . . and procedural guidelines for submissions via the Internet, on electronic media or via other electronic means.” 18 CFR 375.302(z).
the changes to the taxonomy and related code.\textsuperscript{50} To use the Yeti tool, parties should refer to the FERC Taxonomy Guide, which details the architecture of the XBRL taxonomy, and the FERC Yeti Taxonomy Viewer Guide, which explains how to submit comments using the Yeti taxonomy review tool. The FERC Taxonomy Guide, FERC Yeti Taxonomy Viewer Guide, and Yeti review tool are available at the eForms Refresh website at: https://www.ferc.gov/ferc-online/ferc-online/filing-forms/eforms-refresh.

The Commission orders:

\begin{itemize}
\item[(A)] The Commission requires the Commission Forms to be submitted in XBRL, starting with the third quarter of 2021 filings for FERC Form Nos. 3-Q (electric), 3-Q (natural gas), and 6-Q.
\item[(B)] The Commission rejects EEI’s request to allow block tagging instead of detailed tagging.
\end{itemize}

By the Commission.

\textit{( S E A L )}

Nathaniel J. Davis, Sr.,
Deputy Secretary.

\textsuperscript{50} Order No. 859, 167 FERC ¶ 61,241 at P 22.