Mastering New SEC XBRL Requirements for Investment Managers (Session 2)

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Agenda/Speakers

Opening Remarks & Introductions	Joe Luczka, Director, Advisory, KPMG, LLP
XBRL Review	Scott Theis, CEO, Novaworks, LLC, and Chair, XBRL US Domain Steering Committee
Changes to Workflow, Considerations for Implementation	Gordon Ruckdeschel, VP Compliance Services & Funds, Toppan Merrill
	CPE Questions
SEC Staff Interpretations, FAQs, EFM, and Other Resources	Nikkyann Berteau, Disclosure Product Analyst, Broadridge Financial Solutions, Inc.
	CPE Questions

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SEC Release No. 33-10771 and 34-88606

- New reforms to align registration, communication and offering processes for Business Development Companies (BDCs) and registered Closed End Funds (CEFs) with rules currently followed by operating companies

- This alignment includes the use of XBRL tagging of certain information and XML tagging of certain fee information

Why do we tag data in XBRL?

- Structured data formats make financial information easier for investors to analyze and helps automate regulatory filings and business information processing[1]

- Structured financial statement reporting would improve the clarity and transparency of reported information by using consistent, agreed-upon definitions, and would yield information that is less expensive to process and more timely than unstructured data[2]

[1] SEC Release No. 33-10771 page 78 (SEC proposing release)

[2] SEC Release No. 33-10771 page 79 (XBRL US comment letter)

An Introduction to XBRL

(Part II)

XBRL (eXtensible Business Reporting Language)

- Smart documents contain more than text and tables

- XBRL is more than just a "format" for documents and data

- XBRL brings meaning to the data as a self-described data model

- It allows documents to be analyzed, tested, compared, etc…

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What Does This Mean

- Additional information and structure must be added to the documents

- This means items must be "tagged" or mapped with concepts as defined by the taxonomy

- This will impact workflow, review and other aspects of document preparation and filing

- The SEC (EDGAR) requires that tagging to be performed in a specific manner

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Review (from the first session)

- *Concepts* are defined within the Taxonomy, for example, CEF or US-GAAP

- A *context* defines a date or date range as well as optional dimensional information

- *Facts* are identified as structured data elements within a document

- The data is the intersection of a taxonomy *concept* and a *context*

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Introducing Some New Terms

- Transformations

- Labels

- Presentations

- Calculations

- Linkbases

- Schema

Transformations

- A transformation creates a bridge between human-readable and machine-readable data

- For example:
  - "one million" must be transformed to "1000000" for XBRL
  - "(33,791)" must be transformed to "-33791"
  - "☐" and "☒" must be transformed to "false" and "true"

Labels

- Each concept will have one or more labels which assists in determining how the concept can be used

- These differing methods are termed as *roles*

- For example:
  - Most concepts have a "documentation" role and a "default" label
  - Some concepts will have "total" or "negated" roles

- EDGAR requires only certain roles be used

- It also requires that the XBRL labels match the HTML labels as closely as possible

- In most cases, the vendor or software will select labels

Presentations

- Presentations provide a manner to organize fact data for human display and to help relate line items

- Presentations also define the organization of a taxonomy

- CEF does not require presentations, US-GAAP does

Calculations

- Calculations define mathematical relationships between concepts

Linkbases

- *Facts, units, concepts* are all part of the *instance* document

- Additional information such as label extensions, calculations, presentations are called linkbases

- Each of these files is filed using special EDGAR document and file naming as Exhibit 101 or 104

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Schema

- Finally, in addition to linkbases, a *schema* file must be provided to connect everything and define any extension concepts

References

- Taxonomy Preparer's Guides

- EDGAR Filer Manual:
  - Part of Regulation S-T
  - Vol 2, Chapter 6 covers XBRL requirements and restrictions

- Authoritative references within the taxonomy

iXBRL Workflow Considerations

Closed-End Fund (CEF) and Business Development Company (BDC) Categories

Well Known Seasoned Issuer (WKSI)	**A2-Qualified**	**All other (Non-A2 Qualified)**
• At least $700 million in public float • Filing periodic reports for at least 12 months • Last 12 months of periodic filings have been timely	• At least $75 million in public float • Filing periodic reports for at least 12 months • Last 12 months of periodic filings have been timely	• Do not meet the criteria for A2 or WKSI • Either non-traded or have a public float of under $75 million • New Registrant • Late on a periodic filing

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Closed-End Fund (CEF) Workflow considerations

Non-A2 Qualified CEFs:

- SEC <u>does not require</u> every instance of an N-2 Registration statement be iXBRL tagged

- Frequently some information is unknown on initial filing (or even on early pre-effective amendments)
  - For example, fees and expenses
  - No need to tag on these initial filings or early amendments

- Rule requires <u>at least ONE filing with iXBRL prior to effectiveness</u>

- Familiarize yourself with the process: CEF taxonomy, what gets tagged, how to review and approve tagging

- Work with your iXBRL provider to ensure that tags are properly embedded within the pre-effective amendment

- Any definitive or supplemental filings made under Rule 424(b) will need to be tagged <u>at time of filing</u>, if they contain taggable elements.

<u>Registration Workflow</u>

Initial N-2
↓
N-2/A #1
↓
N-2/A #2 ← iXBRL Tagging
↓
EFFECTIVE

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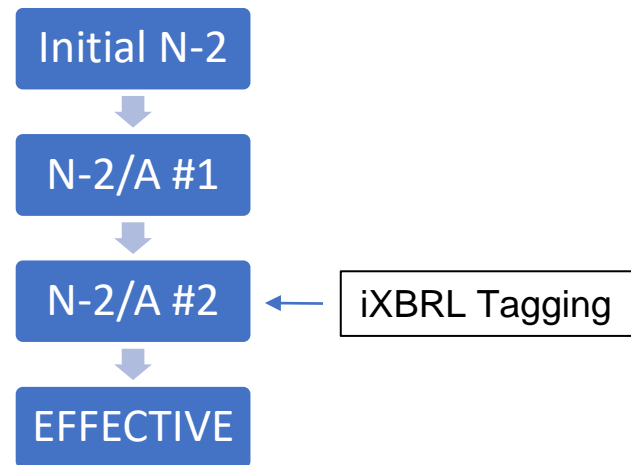
Closed-End Fund (CEF) Workflow considerations

A2-Qualified CEFs:

- Same considerations as non-A2 qualified, except you will be forward incorporating by reference if you file a "short-form N-2"

- You will need to iXBRL tag your Periodic Reports on Form N-CSR

  - Is this a different working group? Are they familiar with the requirements?

  - Lag between print deadline and EDGAR deadline (10 days) is an advantage

Form N-2 / Prospectus

Form N-CSR / Annual Report

Closed-End Fund (CEF) Workflow considerations

WKSI-qualified CEFs:

- Must tag in iXBRL from the start, since the N-2 will be immediately effective (N-2ASR)
- Must tag all 424s that contain taggable elements (this applies to all CEFs)
- Must tag N-CSRs

Definition Links and Concept Labels	Element (DEI except where indicated)
Securities Act File Number	EntityFileNumber
Investment Company Act File Number	InvestmentCompanyActFileNumber
BDC File Number	cef:BdcFileNumber
Document Type	DocumentType
Registration Statement	DocumentRegistrationStatement
Pre-Effective Amendment	PreEffectiveAmendment
Pre-Effective Amendment Number	PreEffectiveAmendmentNumber
Post-Effective Amendment	PostEffectiveAmendment
Post-Effective Amendment Number	PostEffectiveAmendmentNumber
Investment Company Act Registration	InvestmentCompanyActRegistration
Investment Company Registration Amendment	InvestmentCompanyRegistrationAmendment
Investment Company Registration Amendment Number	InvestmentCompanyRegistrationAmendmentNumber

Closed-End Fund (CEF) Workflow considerations

8-K Filings

- Mandated for BDCs; not mandated for CEFs
- If you do file 8-Ks, you will need to iXBRL tag the cover page on/after your tagging deadline
    - *BDCs only:* this requirement kicks in after your first tagged 10-Q
- Tagging is simple, but turnaround for 8-Ks is short—work with your provider to ensure that tagging can be handled quickly

    - *BDCs only*: if you have restated annual financials filed on Form 8-K, these will need tagging (complex)
- Special consideration: "Dual 8-K" filings require special handling with iXBRL

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

OMB APPROVAL
OMB Number: 3235-0060
Expires: October 31, 2024
Estimated average burden hours per response........9.21

FORM 8-K

CURRENT REPORT
Pursuant to Section 13 OR 15(d) of The Securities Exchange Act of 1934

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (see General Instruction A.2. below):

[ ] Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)

[ ] Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)

[ ] Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))

[ ] Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Business Development Company (BDC)
Additional iXBRL Workflow Considerations

1. In addition to being subject to all the iXBRL tagging requirements of Closed-End Funds, BDCs are also subject to the Financial Statement requirement, which includes the Face Financials, Notes to Financials and Schedules

2. The complexity of tagging financials with US-GAAP necessitates significant changes in the workflow of quarterly and annual reports

3. Initial mapping/approval will take time (days to weeks)

4. Schedule of Investments presents unique challenges; FASB working on taxonomy updates

5. 10-K mapping more comprehensive than 10-Q mapping, given the 10-K requirements

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Business Development Company (BDC) Additional iXBRL Workflow Tips

1. Have your provider use recent 10-Q and 10-K filings to start the mapping process

2. Provide an early draft to compare mapping from prior period; ideally when line items are close to final (even if numbers aren't)

3. Integrate the XBRL approval process into your report preparation timeline

4. Understand what types of changes will affect XBRL and therefore add time to the preparation of your filing package

CPE Questions

Document and Entity Information (DEI) and Cover Page Tagging

The EFM provides extensive tagging requirements. See specific sections of the [EFM](#):

- 6.5.20 The required contexts must contain all required document information facts.
- 6.5.21 The required contexts must contain all required entity information facts.
- 6.5.23 The Entity CIK in the required context.
- 6.5.24 The Registrant Name in the required context.
- 6.5.26 Common Stock Shares Outstanding facts.
- 6.5.40 Submission header element values and entity fact values should be consistent.
- 6.5.41 Each series ID in the header should be a member of LegalEntityAxis in a context.
- 6.5.45 Cover page facts– General Case
- 6.5.46 Registered securities cover page information
- 6.5.47 Company identification cover page elements
- 6.5.48 Cover page principal office address elements
- 6.5.49 Cover page elements and submission types
- 6.5.54 Auditor Name, Location, and Firm ID
- 6.5.55 Cover Page – Form N-2
- 6.5.56 Prospectus Document Types

XBRL Overview: XBRL in Action

Balance Sheets (US$, in thousands)	As of December 31, 2021	As of December 31, 2020
Cash and cash equivalents	1,019	991
Marketable Securities	978	842

NUMERIC UNIT:
USD

PRECISION:
Thousands

TIME PERIOD:
As of 12/31/21

ACCOUNTING STANDARD:
US GAAP

LABEL:
Marketable Securities

ACCOUNTING CONCEPT:
Marketable securities, current

<us-gaap:MarketableSecuritiesCurrent contextRef="BalanceAsOf_31Dec2021" unitRef="USD" decimals="-3">978000</us-gaap:MarketableSecuritiesCurrent>

Closed-End Fund (CEF) [Taxonomy guide](#)

Provides the **technical specifications** on the application of iXBRL for the submission of certain disclosures required of registered business development companies (BDC) and registered closed-end funds (CEF) that file registration statements on Form N-2.

- ✓ Common Dimensions

- ✓ Linkbase Roles

- ✓ Concepts

- ✓ Form N-2 Cover Page requirements

- ✓ Tagging examples for each Section Items of Form N-2

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US GAAP – FASB, Taxonomy viewer: Element Details

US GAAP - FASB, Taxonomy viewer: Relationships & Tree locations

Element Selection

Order of Precedence (EFM 6.6.29):

- References
- Period type – instant or duration
- Data Type – monetary, percent, integer, shares, per share, text-block, string, shares, positive integer, length, area, date, date string, etc.
- Document string (Definition)
- Standard Label String (Label)

Note: Focus on appropriate element selection based on SEC's guidance

Properties	
Property	**Value**
Name	InventoryNet
Namespace	http://fasb.org/us-gaap/2022
Data Type	xbrli:monetaryItemType
XBRL Type	monetaryItemType
Substitution Group	xbrli:item
Period Type	instant
Abstract	false
Nillable	true
Balance	debit

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Extensions (US GAAP)

Guidelines:

Don't extend when an existing US GAAP taxonomy element is available.

Extend only when there is a material difference between the standard US GAAP element and the filer's financial statement line item (EFM 6.6.24 and 6.6.25).

Don't extend solely to achieve a desired formatting of the XBRL data (Staff Observations June 15, 2011).

Be as consistent as possible when creating extensions and "replicate" similar US GAAP taxonomy element information.

Name	Value
XML Name	InterestExpenseIncludingAmortizationAndWriteOffOfDeferredFinancingCosts
Namespace	abc
Data Type	monetaryItemType
Period	Duration
Balance	Debit
Label	Interest Expense, Including Amortization and Write-off of Deferred Financing Costs
Documentation	Interest expense, including amortization and write off of deferred financing costs

Create Extension Tag with all required attributes

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Decimals

6.6.32 – The value of the decimals attribute of a fact must correspond to the accuracy of the corresponding amount as reported in the official HTML / ASCII document.
The decimals attribute influences how numbers are interpreted in XBRL and any value for the decimals attribute other than the value INF implies rounding or truncation.

Accuracy of the amount as shown in official HTML / ASCII document	Value of decimals attribute
Exact monetary, percentage, basis point or any other amount	INF
Rounded to billions	-9
Rounded to millions	-6
Rounded to thousands	-3
Rounded to units	0
Rounded to cents	2
Rounded to a whole percentage	2
Rounded to basis points	4

Understanding Balance Attributes

Element Balance Type

The balance (debit or credit) assigned to monetary elements in the taxonomy from the perspective of the income statement or balance sheet. EFM 6.6.30

Properties

Property	Value
Name	Cash
Namespace	http://fasb.org/us-gaap/2022
Data Type	xbrli:monetaryItemType
XBRL Type	monetaryItemType
Substitution Group	xbrli:item
Period Type	instant
Abstract	false
Nillable	true
Balance	debit

Properties

Property	Value
Name	StockholdersEquity
Namespace	http://fasb.org/us-gaap/2022
Data Type	xbrli:monetaryItemType
XBRL Type	monetaryItemType
Substitution Group	xbrli:item
Period Type	instant
Abstract	false
Nillable	true
Balance	credit

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Understanding Signage

Determining the Balance type Relationship

Element balance type vs. "actual" balance type

A balance type is given to all monetary tags

Actual balance type is determined by combining the signage of amounts and the Element balance type. (see chart below)

Signage of Values

XBRL (Instance Value) vs. HTML

Taxonomy Element Balance Type	Sign of the XBRL Instance Document Value	Actual Balance Type
Credit	Positive or Zero	Credit
Credit	Negative or Zero	Debit
Debit	Positive or Zero	Debit
Debit	Negative or Zero	Credit

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One-Way vs. Two-Way Elements

One-Way Concept Elements

Should ***almost always*** have a <u>positive</u> instance value

http://www.sec.gov/spotlight/xbrl/staff-review-observations-061511.shtml

If value in HTML is in brackets, then amounts should ***almost always*** be recorded as positive values in the instance document

Below are two common "One-Way" Elements

Two-Way Concept Element

Can have a <u>positive or negative</u> instance value

Signage depends on presentation and the balance that needs to be conveyed

Properties

Property	Value
Name	CostOfGoodsAndServicesSold
Namespace	http://fasb.org/us-gaap/2022
Data Type	xbrli:monetaryItemType
XBRL Type	monetaryItemType
Substitution Group	xbrli:item
Period Type	duration
Abstract	false
Nillable	true
Balance	debit

Properties

Property	Value
Name	GainLossOnInvestments
Namespace	http://fasb.org/us-gaap/2022
Data Type	xbrli:monetaryItemType
XBRL Type	monetaryItemType
Substitution Group	xbrli:item
Period Type	duration
Abstract	false
Nillable	true
Balance	credit

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Negated Label

6.11.6 **Monetary element negating labels.**

Assign a "negating" label to an xsd:element with an xbrli:balanceType attribute that is inconsistent with the presentation in the official HTML/ASCII document. A numeric fact value will occasionally have the reverse sign of the figure as presented in the official HTML/ASCII document. A link:label has several possible xlink:role attributes that will ensure the number will be displayed with a reversed sign, called "negating" labels.

6.6.30 **Selecting signs based on the balance attribute.**

Invert the sign of a numeric fact whose element has an xbrli:balance value that is inconsistent with the reporting concept being reported. Often, this means entering a negative value into the instance, irrespective of whether that negative value will subsequently be rendered without brackets as a result of applying a negating label.

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Negated Label: Example

EFM: 6.15.2 & 6.15.3

6.15.2—Answers the question: "When do I need to create a calculation relationship?" Answer: When the html presents <u>two</u> or more amounts along with their total during or at the end of a period.

> This EFM is where calculation link-base filing standards begin; the additional guidance and limitations are fleshed out via the following EFM references.

6.15.3—Filers should report **all instances* of a total as presented in the html regardless of whether it is already the total of another set of elements. i.e. **Income before income taxes** is calculated on the **Income Statement** and also in the **Income Taxes note**.

Income (loss) from operations	(369.8)	65.2	555.5
Interest expense—net (Note 13)	251.8	243.3	222.6
Investment and other expense (income)—net	2.3	(10.6)	9.9
Loss on debt extinguishment	16.1	69.9	—
Earnings (loss) before income taxes [Income before Taxes →]	(640.0)	(237.4)	323.0

	2012	2011	2010
U.S.	$(710.1)	$(274.5)	$171.0
Foreign	70.1	37.1	152.0
Total [Income before Taxes →]	$(640.0)	$(237.4)	$323.0

*Please refer to EFM 6.15.4, 6.14.3, 6.15.4, 6.15.5 for exceptions.

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FASB Taxonomy Implementation and style guides

Provide preparers with additional insight and guidance for utilizing the USGAAP taxonomy as they create their XBRL documents.

Open for comments via email: xbrlguide@fasb.org.

▸ Proposed GAAP Implementation Guides

Title of Guide	Comment Deadline	Taxonomy Version
Extensible Enumerations: A Guide for Preparers	Closed	N/A
Disclosures about Offsetting Assets and Liabilities	June 17, 2022	2022
Accounting Changes	Closed	2022
Reorganizations	Closed	2022
Insurance: Reinsurance-related Disclosures	Closed	2022
Fair Value Inputs	Closed	2018

▸ Final GAAP Implementation Guides

Title of Guide (Taxonomy Version)	Date Issued	PDF Version	Inline XBRL Viewer*	XBRL Files**
Accounting Changes (2020)	April 24, 2020	PDF	Inline	XBRL File
Disclosures about Offsetting Assets and Liabilities (2016)	March 8, 2016	PDF	NA	NA
Dimensional Modeling for Disclosures of Consolidated and Nonconsolidated Entities (2022)	January 5, 2022	PDF	In Process	In Process
Disposal Groups and Discontinued Operations (2017)	March 9, 2017	PDF	In Process	In Process
Financial Instruments—Debt Securities (2021)	July 23, 2021	PDF	In Process	In Process
Financing Receivable and Current Expected Credit Loss Disclosures (2021)	May 25, 2022	PDF	In Process	In Process

Style Guides—Developed for internal use and shared here to provide additional insight into FASB design criteria. They also may serve as a reference for constituents in creating or using XBRL documents. The following guide(s) is (are) currently available for use and comment:

▸ Proposed Style Guides

Title of Guide	Comment Deadline
Decision Tree for Hierarchical and Distinct Domains	Closed
Dimension Uses	Closed
Period Type Selection (Context)	Closed

▸ Final Style Guides

Title of Guide	Date Issued
Taxonomy Implementation Note	January 19, 2022
Balance Type	April 27, 2016
Definition Components & Structure Style	June 19, 2013

EFM 5.2.5.12: INLINE XBRL TRANSFORMATION REGISTRIES SUPPORTED BY EDGAR

Transformation Rules Registry:

- Specification of Transformation Rules Registry for Inline XBRL
- The rules defined within permit strings of text disclosed in your iXBRL filing to be converted into the data types attributed to the elements disclosed within your XBRL instance document.
- For more information visit: https://www.xbrl.org/Specification/inlineXBRL-transformationRegistry/REC-2015-02-26/inlineXBRL-transformationRegistry-REC-2015-02-26.html

SEC Specific transformations:

- The rules define additional SEC specific transformations permitted within your iXBRL filing.
- Works in tandem with the Transformation Rules Registry to validate your iXBRL filing and produce the following warning message when filing with facts not transformed properly: [ix-0514-Hidden-Fact-Eligible-For-Transform] WARN
- Target namespace: http://www.sec.gov/inlineXBRL/transformation/2015-08-31

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EFM 6.3.2: XBRL Attachments to an EDGAR submission

Compliance and Disclosure Interpretations (Question 101.01):

❑ "Registrants subject to Inline XBRL requirements should identify any Interactive Data File required under Rule 405 of Regulation S-T as underline 101 in the exhibit index and any Cover Page Interactive Data File required under Rule 406 of Regulation S-T as exhibit 104 in the exhibit index. Additionally, when an interactive data file is submitted using Inline XBRL, Instruction 1 to paragraphs (b)(101)(i) and (ii) of Regulation S-K Item 601 requires that the exhibit index include the word "Inline" within the title description for any such exhibit."

❑ For more information visit: https://www.sec.gov/corpfin/interactive-data-cdi

SEC Exhibit Identification example

Document Format Files

Seq	Description	Document	Type	Size
1	THE 1Q22 QUARTERLY 10-Q REPORT	hsic-20220326.htm iXBRL	10-Q	1243148
2	EXHIBIT 10.1	ex101.htm	EX-10.1	56345
3	EXHIBIT 10.2	ex102.htm	EX-10.2	58173
4	EXHIBIT 10.3	ex103.htm	EX-10.3	60371
5	EXHIBIT 31.1	ex311.htm	EX-31.1	11279
6	EXHIBIT 31.2	ex312.htm	EX-31.2	11558
7	EXHIBIT 32.1	ex321.htm	EX-32.1	5265
	Complete submission text file	0001000228-22-000033.txt		7660398

Data Files

Seq	Description	Document	Type	Size
8	INLINE XBRL TAXONOMY EXTENSION SCHEMA	hsic-20220326.xsd	EX-101.SCH	63624
9	INLINE XBRL TAXONOMY EXTENSION CALCULATION LINKBASE	hsic-20220326_cal.xml	EX-101.CAL	110459
10	INLINE XBRL TAXONOMY EXTENSION DEFINITION LINKBASE	hsic-20220326_def.xml	EX-101.DEF	392785
11	INLINE XBRL TAXONOMY EXTENSION LABEL LINKBASE	hsic-20220326_lab.xml	EX-101.LAB	770217
12	INLINE XBRL TAXONOMY EXTENSION PRESENTATION LINKBASE	hsic-20220326_pre.xml	EX-101.PRE	641913
78	**EXTRACTED** XBRL INSTANCE DOCUMENT	hsic-20220326_htm.xml	XML	911435

ITEM 6. EXHIBITS

10.1	Form of 2022 Restricted Stock Unit Agreement for time-based restricted stock unit awards pursuant to the Henry Schein, Inc. 2020 Stock Incentive Plan (as amended and restated effective as of May 21, 2020).**+
10.2	Form of 2022 Restricted Stock Unit Agreement for performance-based restricted stock unit awards pursuant to the Henry Schein, Inc. 2020 Stock Incentive Plan (as amended and restated effective as of May 21, 2020).**+
10.3	Henry Schein, Inc. Executive Change in Control Plan, effective as of May 2, 2022**+
31.1	Certification Pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.+
31.2	Certification Pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.+
32.1	Certification Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.+
101.INS	Inline XBRL Instance Document - the instance document does not appear in the Interactive Data File because its XBRL tags are embedded within the Inline XBRL document+
101.SCH	Inline XBRL Taxonomy Extension Schema Document+
101.CAL	Inline XBRL Taxonomy Extension Calculation Linkbase Document+
101.DEF	Inline XBRL Taxonomy Extension Definition Linkbase Document+
101.LAB	Inline XBRL Taxonomy Extension Label Linkbase Document+
101.PRE	Inline XBRL Taxonomy Extension Presentation Linkbase Document+
104	The cover page of Henry Schein, Inc.'s Quarterly Report on Form 10-Q for the quarter ended March 26, 2022, formatted in Inline XBRL (included within Exhibit 101 attachments).+

+ Filed or furnished herewith.

** Indicates management contract or compensatory plan or agreement.

SEC Staff Observations

Custom Axis Tags	reduce the rate of custom axis tag use (See EFM 6.5.44)
Custom Tag rates	Review your custom tag usage at every filing. Ensure you do not increase custom tag rate to above 50%.
Negative values	the most common error filers make is to incorrectly enter an amount with a negative value. (See EFM 6.5.43)
Completeness of tagging	Ensure you review for completeness (parenthetical amounts, numerical amounts written as text, inference of zero values, etc.)

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Authoritative Resources

SEC, EDGAR Filer Manual (EFM) Volume II v62_d

FASB, Taxonomy implementation Guides

FASB, Taxonomy FAQs

2022 US GAAP, SRT, DEI Taxonomy viewer

SEC Staff Observations, Guidance, and Trends

Staff Interpretations and FAQs

SEC Standard taxonomies

Closed-End Fund Taxonomy guide

XBRL.US Data Quality Committee, Approved Validation Rules

Arelle software download

Who should you contact for questions on Inline XBRL?

For questions on Inline XBRL rule requirements and compliance related to fund risk/return summary information, please contact the Office of Chief Counsel in Division of Investment Management at 202-551-6825 or IMOCC@sec.gov.

For questions on structured data or other technical questions such as XBRL validation, taxonomies, and data quality, please contact the Office of Structured Disclosure in the Division of Economic and Risk Analysis at 202-551-5494 or StructuredData@sec.gov.

For questions on submitting forms through EDGAR and other submission questions, please contact EDGAR Filer Support at 202-551-8900

CPE Questions