

# Fund (FND) Taxonomy Guide

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December 18, 2023

## 1 GOAL

This document explains to a technical audience how to create conforming Interactive Data documents, with specifications as to the use of the eXtensible Business Reporting Language [\[XBRL\]](#) and Dimensions Specification [\[DIM\]](#) for the submission of disclosures. Readers should be familiar with Interactive Data as described in the Electronic Data Gathering, Analysis, and Retrieval (EDGAR) Filer Manual [\[EFM\]](#).

The taxonomy covers all the relevant disclosures, although their corresponding XBRL data items depend on the Form (N-1A, N-2, S-6, and N-8B-2) and therefore may be dependent on the corresponding taxonomies, Open-End Fund [\[OEF\]](#) and Closed-End Fund [\[CEF\]](#). The taxonomy linkbases do not, on their own, distinguish between required disclosures and optional ones; refer to the Form's instructions for this information.

The taxonomy guide does not provide interpretative guidance for any rule.

### 1.1 Notations

Literal technical syntax appears in fixed width font.

XBRL concept and member names never contain hyphens (-); they appear only in tabular displays for long concept names to introduce line breaks that improves layout in the document.

### 1.2 Status

This FND Taxonomy Guide is final as of the date of publication. Technical details may change for subsequent versions of the taxonomy. Element names, labels, or links may change to become more explicit or compact. References to forms, exhibits and regulations may be revised to provide greater or less specificity. New data validations specific to FND may be added to, or removed from, EDGAR validations [\[EFM\]](#).

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## 2 FORMS AND ENTRY POINTS

There are two distinct sets of disclosures required from three kinds of funds encompassed by the FND taxonomy. These separate parts are organized as XBRL taxonomy *entry points*:

- oef: Disclosure for each series of an open-end fund on Form N-1A – Summary of Definition of Terms in Fund Name
- cef: Disclosure for a closed-end fund on Form N-2 – Definition of Terms in Fund Name.
- uit: Disclosure for a unit investment trust registered on Forms N-8B-2 and S-6 – Definition of Terms in Fund Name.

### 2.1 Physical Location and Organization

The taxonomy is rooted at URLs of the form:

<https://xbrl.sec.gov/fnd/{version}/>

The draft taxonomy is specifically at the base URL:

<https://xbrl.sec.gov/fnd/2023/>

There is a zip file containing all files located at:

<https://xbrl.sec.gov/fnd/2023/fnd-2023.zip>

### 2.2 Versioning

Following the file naming of other standard taxonomies, a file from (for example) a “2<sup>nd</sup> Quarter 2032” taxonomy file containing reference links would be located at [https://xbrl.sec.gov/xyz/2032q2/xyz-2032q2\\_ref.xsd](https://xbrl.sec.gov/xyz/2032q2/xyz-2032q2_ref.xsd).

Following the target namespace conventions of other EDGAR standard taxonomies, the current namespace<sup>1</sup> of the core FND schema is <http://xbrl.sec.gov/fnd/2023> with standard prefix `fnd`. This is analogous to the namespace of the Document and Entity Information schema, <http://xbrl.sec.gov/dei/2023> with prefix `dei`.

An FND taxonomy version of any given year (irrespective of quarter) is compatible with any other EDGAR standard taxonomy version of the same year, and incompatible with other years’ versions.

Upon introducing a new taxonomy that has a dependency on another taxonomy with prior year versions still valid in EDGAR, compatible versions of the new taxonomy are published.

### 2.3 Imports

EDGAR submissions are required, permitted, or disallowed from referencing various files comprising the FND taxonomy, as summarized in Figure 1. All instances requiring a Fund disclosure must reference the appropriate entry point.

<sup>1</sup>A namespace URI (uniform resource identifier) is not a URL (uniform resource locator); it does not identify a web address.

Figure 1. Taxonomy files, by purpose

| Taxonomy name and folder  | May be referenced in submissions   | Used only in validation and rendering | Entry Point (do not reference) |
|---|--|---------------------------------------|--------------------------------|
| Fund (FND)<br><a href="https://xbrl.sec.gov/fnd/2023/">https://xbrl.sec.gov/fnd/2023/</a> | fnd-oef-2023.xsd<br>fnd-cef-2023.xsd<br>fnd-cef-2023_pre.xsd<br>fnd-uit-2023.xsd |                                       | *                              |
| Fund (FND)<br><a href="https://xbrl.sec.gov/fnd/2022/">https://xbrl.sec.gov/fnd/2022/</a> | fnd-rr-2022.xsd<br>fnd-cef-2022.xsd<br>fnd-cef-2022_pre.xsd<br>fnd-uit-2022.xsd  |                                       | *                              |

\* In the current release, there is no "-entire-" entry point as found in other SEC taxonomies, due to incompatibilities between imported schemas. This will be corrected in a future release.

Figure 2 below uses indentation and the ↘ character to illustrate the hierarchy of schema imports, and thus implicitly also shows the Discoverable Taxonomy Set (DTS) of each file.

Figure 2. Taxonomy files and imports

| Name                     | Description   |
|--------------------------|---|
| fnd-oef                  | Embedded presentation and definition links for N-1A Summary of Definition of Terms in Fund Name |
| ↘ fnd-lab                | Embedded label links (fnd-2023_lab.xsd)   |
| ↘ fnd                    | Core schema with embedded reference links   |
| ↘ oef                    | Open End Fund schema with embedded links  |
| fnd-cef-pre              | Embedded presentation links for N-2 Definition of Terms in Fund Name                            |
| ↘ cef-pre                | Closed End Fund schema with embedded presentation links (fnd-cef-2023_pre.xsd)                  |
| ↘ fnd-cef                | Embedded definition links for N-2   |
| ↘ fnd                    | Core schema with embedded reference links   |
| ↘ cef                    | Closed End Fund schema  |
| ↘ dei                    | Document and Entity schema  |
| fnd-uit                  | Embedded presentation and definition links for Forms N-8B-2 and S-6                             |
| ↘ fnd-lab                | Embedded label links (fnd-2023_lab.xsd)   |
| ↘ fnd                    | Core schema with embedded reference links   |
| <b>2022 Version Only</b> |   |
| fnd-rr                   | Embedded presentation and definition links for N-1A Summary of Definition of Terms in Fund Name |
| ↘ fnd-lab                | Embedded label links (fnd-2022_lab.xsd)   |
| ↘ fnd                    | Core schema with embedded reference links   |
| ↘ rr-cal                 | Risk/Return Summary calculation links   |
| ↘ rr-def                 | Risk/Return Summary definition links  |
| ↘ rr-lab                 | Risk/Return Summary label links   |
| ↘ rr-pre                 | Risk/Return Summary presentation links  |

Figure 3 shows the namespace prefixes and the namespaces in use as of the date of this document.

Figure 3. Namespace URIs and prefixes

| Prefix | Namespace URI - 2023  | Namespace URI - 2022  |
|--------|---|---|
| fnd    | <a href="http://xbrl.sec.gov/fnd/2023">http://xbrl.sec.gov/fnd/2023</a> | <a href="http://xbrl.sec.gov/fnd/2022">http://xbrl.sec.gov/fnd/2022</a> |
| oef    | <a href="http://xbrl.sec.gov/oef/2023">http://xbrl.sec.gov/oef/2023</a> | (n/a)   |
| rr     | (n/a)   | <a href="http://xbrl.sec.gov/rr/2022">http://xbrl.sec.gov/rr/2022</a>   |
| cef    | <a href="http://xbrl.sec.gov/cef/2023">http://xbrl.sec.gov/cef/2023</a> | <a href="http://xbrl.sec.gov/cef/2022">http://xbrl.sec.gov/cef/2022</a> |
| dei    | <a href="http://xbrl.sec.gov/dei/2023">http://xbrl.sec.gov/dei/2023</a> | <a href="http://xbrl.sec.gov/dei/2022">http://xbrl.sec.gov/dei/2022</a> |

### 3 FORM N-1A USAGE

Figure 4 quotes the disclosures that open-end funds subject to paragraphs (a)(2)(i) or (a)(3)(i) of rule 35d-1 must include in the discussion of Principal Investment Strategies of the Fund (within the Risk/Return Summary section of Form N-1A).<sup>2</sup> The disclosures must take account of each term appearing in the fund name in need of definition:

Figure 4. Text of Form N-1A Item 4(a)(1) Instruction

**Item 4. Risk/Return Summary: Investments, Risks, and Performance**

Include the following information, in plain English under rule 421(d) under the Securities Act, in the order and subject matter indicated:

(a) Principal Investment Strategies of the Fund.

(1) \* \* \*

**Instruction:** If the Fund is subject to paragraph (a)(2)(i) or (a)(3)(i) of rule 35d-1 [17 CFR 270.35d-1], the Fund’s disclosure provided in response to Item 4(a)(1) must summarize the definitions of the terms used in its name, including the specific criteria the Fund uses to select the investments the term describes, if any. For purposes of this instruction, “terms” means any word or phrase used in a Fund’s name, other than any trade name of the Fund or its adviser, related to the Fund’s investment focus or strategies.

Entry point fnd-oef imports OEF taxonomy entry point oef-rr. For additional detail see [OEF]. OEF already contains a definition link representing other disclosures in Form N-1A Item 4:

| OEF Role definition                       | OEF Role URI  |
|---|---|
| 010003 - Disclosure - Investment Strategy | <a href="http://xbrl.sec.gov/rr/role/InvestmentStrategy">http://xbrl.sec.gov/rr/role/InvestmentStrategy</a> |

Entry point fnd-oef adds additional concepts as highlighted below:

<sup>2</sup> See 17 CFR 270.35d-1(a)(2)(i) and (a)(3)(i).

Figure 5. Definition link: Summary of Definition of Terms in Fund Name

| Concept                                      | Type                       | Arcs                              |
|--|----------------------------|-----------------------------------|
| oef:FormN1aAbstract                          |                            |                                   |
| oef:ProspectusTable                          | Hypercube                  | all                               |
| dei:DocumentInformationDocumentAxis          | Taxonomy-defined Dimension | hypercube-dimension (consecutive) |
| dei:LegalEntityAxis                          | Taxonomy-defined Dimension | hypercube-dimension (consecutive) |
| oef:ProspectusLineItems                      | Line Items Abstract        | domain-member                     |
| oef:StrategyHeading                          | Text Block                 | domain-member                     |
| oef:StrategyNarrativeTextBlock               | Text Block                 | domain-member                     |
| fnd:NmRule35d1TermDfnSmryTextBlock           | Text Block                 | domain-member                     |
| fnd:NmRule35d1TermSlctnCritSmryTextBlock     | Text Block                 | domain-member                     |
| fnd:NmRule35d1EightyPctInvstmntPlcyTextBlock | Text Block                 | domain-member                     |
| oef:StrategyPortfolioConcentration           | Text Block                 | domain-member                     |

As with all data items in entry point oef-rr as detailed in [OEF], the text blocks are also dimensioned according to Series identifier and may be additionally dimensioned by distinct prospectuses in the same submission.

#### 4 FORM N-2 USAGE

Figure 7 quotes the disclosures that closed-end funds subject to paragraphs (a)(2)(i) or (a)(3)(i) of rule 35d-1 must provide in the General Description of the Registrant section of Form N-2.<sup>3</sup> The disclosures must take account of each term appearing in the fund name in need of definition:

Figure 6. Text of Form N-2 Item 8.2.b Instruction 2

|   |
|---|
| <p><b>Item 8. General Description of the Registrant.</b><br/>                 * * * * *<br/>                 2. * * *<br/>                 b. * * *</p> <p><b>Instructions</b><br/>                 1. ***</p> <p>2. If the Fund is subject to paragraph (a)(2)(i) or (a)(3)(i) of rule 35d-1 [17 CFR 270.35d-1], the Fund’s disclosure provided in response to Item 8(2)(b)(2) must include definitions of the terms used in its name, including the specific criteria the Fund uses to select the investments the term describes, if any. For purposes of this instruction, “terms” means any word or phrase used in a Fund’s name, other than any trade name of the Fund or its adviser, related to the Fund’s investment focus or strategies.</p> |
|---|

Entry point fnd-cef imports CEF taxonomy entry point cef. For additional detail see the CEF taxonomy guide [CEF]. CEF already contains definition links representing other disclosures in Form N-2 Item 8:

| CEF Role definition                                       | CEF Role URI                           |
|---|--|
| 040831 - Disclosure - N-2 Item 8.3.a, Risk Factors        | http://xbrl.sec.gov/cef/role/Item8.3Rf |
| 040832 - Disclosure - N-2 Item 8.3.b, Effects of Leverage | http://xbrl.sec.gov/cef/role/Item8.3El |
| 040852 - Disclosure - N-2 Item 8.5, Share Prices          | http://xbrl.sec.gov/cef/role/Item8.5   |

<sup>3</sup> See *id.*

Entry point fnd-cef adds an additional role. As detailed in EDGAR Filer Manual section 6.24 [EFM], the numeric prefix 040812 causes it to be sorted before role 040831.

| FND Role definition   | FND Role URI                                   |
|---|--|
| 040812 - Disclosure - N-2 Item 8.2.b Instr. 2, Definition of Terms in Fund Name | http://xbrl.sec.gov/cef/role/Item8.2.b.instr.2 |

Entry point fnd-cef adds additional concepts as highlighted below:

Figure 7. Definition link: N-2 Item 8.2.b Instruction 2, Definition of Terms in Fund Name

| Concept                                      | Type       | Arcs              |
|--|------------|-------------------|
| cef:ProspectusLineItems                      | Abstract   |                   |
| cef:ProspectusTable                          | Hypercube  | all (consecutive) |
| fnd:NmRule35d1TermDfnTextBlock               | Text Block | domain-member     |
| fnd:NmRule35d1TermSlctnCritTextBlock         | Text Block | domain-member     |
| fnd:NmRule35d1EightyPctInvstmntPlcyTextBlock | Text Block | domain-member     |

## 5 FORMS N-8B-2 AND S-6 USAGE

Figure 8 quotes the additional disclosures that trusts subject to paragraph (a)(2)(i) or (a)(3)(i) of rule 35d-1 must provide in the General Description of the Trust and Securities of the Trust section of Form N-8B-2. The disclosures must take account of each term appearing in the fund name in need of definition. Figure 9 quotes the section of Form S-6 that incorporates the disclosure requirements of N-8B-2.

Figure 8. Text of Form N-8B-2 Item 11 Instruction 2

|   |
|---|
| <p><b>II. GENERAL DESCRIPTION OF THE TRUST AND SECURITIES OF THE TRUST</b><br/>                 * * * * *</p> <p><i>Information Concerning the Securities Underlying the Trust’s Securities</i><br/>                 * * *</p> <p><i>Instructions:</i><br/>                 1. * * *</p> <p>2. If the trust is subject to paragraph (a)(2)(i) or (a)(3)(i) of rule 35d-1 [17 CFR 270.35d-1], the trust’s disclosure provided in response to item 11 must include definitions of the terms used in its name, including the specific criteria used to select the investments the term describes, if any. For purposes of this instruction, “terms” means any word or phrase used in a trust’s name, other than any trade name of the trust or its depositor, related to the trust’s investment focus.</p> |
|---|

Figure 9. Text of Form S-6 Instruction 1

|   |
|---|
| <p style="text-align: center;"><b>INSTRUCTIONS AS TO THE PROSPECTUS</b></p> <p><i>Instruction 1. Information to be Contained in Prospectus.</i></p> <p>A prospectus for securities registered on this form shall contain the following information:</p> <p>(a) The information which would be required by the items of Form N-8B-2 if a registration statement on that form were currently being filed, except items 7, 8, 36, 41 (b) and (c), 56, 57, 58 and 59.</p> |
|---|

There is currently no taxonomy for Unit Investment Trusts; entry point fnd-uit imports only the DEI taxonomy. It has a single role with the same arrangement of concepts and relationships as the entry point for form N-2.

| FND Role definition                                    | FND Role URI                          |
|--|---------------------------------------|
| 080000 - Disclosure - Definition of Terms in Fund Name | http://xbrl.sec.gov/uit/role/Item11.2 |

Figure 10. Definition link: Definition of Terms in Fund Name

| Concept                              | Type       | Arcs          |
|--------------------------------------|------------|---------------|
| fnd:NmRule35d1DsclsrLinItems         | Abstract   |               |
| fnd:NmRule35d1TermDfnTextBlock       | Text Block | domain-member |
| fnd:NmRule35d1TermSlctnCritTextBlock | Text Block | domain-member |

## 6 PRESENTATION AND LABEL RELATIONSHIPS

The FND taxonomy entry points have embedded presentation relationships to minimize the need for filer customization. While filers may have some freedom to define aspects such as order of presentation or abbreviated labels, the rendering of the data is of secondary concern to the accuracy and completeness of the content.

### 6.1 Custom relationships (required)

In general, submissions using entry points `fnd-oeef` and `fnd-cef-pre` do not require any custom presentation or label relationships. Entry point `fnd-uit` requires no labels or presentation for `fnd` concepts. Entry point `fnd-cef` contains neither labels nor presentation and requires filers to provide all relationships of both types. Because there are EDGAR-specific validations that require certain facts to appear in a submission, label and presentation relationships are required as well. The table below indicates which entry point in the FND taxonomy includes the necessary label and presentation relationships, and which do not.

Figure 11. Presentation and Label relationships included in each FND entry point.

| Concept                           | EFM sections   | fnd-oeef | fnd-cef-pre | fnd-cef | fnd-uit |
|-----------------------------------|----------------|----------|-------------|---------|---------|
| <i>All relevant fnd: elements</i> | n/a            | Yes      | Yes         | No      | Yes     |
| dei:EntityRegistrantName          | 6.5.21, 6.5.24 | Yes      | Yes         | No      | No      |
| dei:EntityCentralIndexKey         | 6.5.21, 6.5.23 | Yes      | Yes         | No      | No      |
| dei:AmendmentFlag                 | 6.5.20         | Yes      | Yes         | No      | No      |
| dei:AmendmentDescription          | 6.5.20         | Yes      | Yes         | No      | No      |
| dei:DocumentType                  | 6.5.20         | Yes      | Yes         | No      | No      |
| dei:InvCompanyType                | 6.5.40         | Yes      | Yes         | No      | No      |

### 6.2 Custom relationships (permitted)

See the relevant taxonomy guides [OEF] and [CEF] for permitted customizations.

## 7 REFERENCES

- [CEF] Closed-End Fund (CEF) Taxonomy Guide, 2023  
<https://xbrl.sec.gov/cef/2023/cef-taxonomy-guide-2023-03-20.pdf>
- [DEI] Document and Entity Information (DEI) Taxonomy  
[www.sec.gov/structureddata/dera\\_taxonomies](http://www.sec.gov/structureddata/dera_taxonomies)
- [DIM] XBRL Dimensions 1.0  
<https://specifications.xbrl.org/spec-group-index-group-dimensions.html>
- [EFM] EDGAR Filer Manual, Volume II, sections 5.2.5 and 6 on Interactive Data  
[www.sec.gov/edgar/filermanual](http://www.sec.gov/edgar/filermanual)
- [OEF] Open-End Fund (OEF) Taxonomy Guide, 2023  
<https://xbrl.sec.gov/oef/2023/oef-taxonomy-guide-2023-06-20.pdf>
- [XBRL] XBRL 2.1  
<https://specifications.xbrl.org/work-product-index-group-base-spec-base-spec.html>

## 8 APPENDIX: CONCEPT DETAILS

n/a: Not applicable – concept is not in the linkbases of the entry point shown.

| Label   | Entry point<br>fnd-oef Ref.   | Entry point<br>fnd-cef Ref.  | Entry point<br>fnd-uit Ref.                                  | Concept                                  |
|---|---|--|--|--|
| Summary of Definition of Rule 35d-1 Term in Fund Name [Text Block]          | Form N-1A Item 4.a.1 Instruction; Investment Company Act Rule 35d-1 | n/a  | n/a  | NmRule35d1TermDfnSmryTextBlock           |
| Summary of Selection Criteria for Rule 35d-1 Term in Fund Name [Text Block] | Form N-1A Item 4.a.1 Instruction; Investment Company Act Rule 35d-1 | n/a  | n/a  | NmRule35d1TermSlctnCritSmryTextBlock     |
| Definition of Rule 35d-1 Term in Fund Name [Text Block]                     | n/a   | Form N-2 Item 8.2.b Instruction 2; Investment Company Act Rule 35d-1 | Form N-8B-2 Instruction 2; Investment Company Act Rule 35d-1 | NmRule35d1TermDfnTextBlock               |
| Selection Criteria for Rule 35d-1 Term in Fund Name [Text Block]            | n/a   | Form N-2 Item 8.2.b Instruction 2; Investment Company Act Rule 35d-1 | Form N-8B-2 Instruction 2; Investment Company Act Rule 35d-1 | NmRule35d1TermSlctnCritTextBlock         |
| Rule 35d-1 Eighty Percent Investment Policy [Text Block]                    | Form N-1A Item 4.a.1; Investment Company Act Rule 35d-1             | Form N-2 Item 8.2.b; Investment Company Act Rule 35d-1               | n/a  | NmRule35d1EightyPctInvstmntPlcyTextBlock |