Fund Taxonomy Guide

September 2026

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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] and the EDGAR XBRL Guide [EXG].

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], Closed-End Fund [CEF]. The taxonomy linkbases and entry points 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 Document status

Technical details may change between this document and future versions to be published upon their implementation in EDGAR. 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 [EXG].

Please provide any feedback on the FND Taxonomy Guide via email to StructuredData (at) sec.gov and include "FND Taxonomy Guide" in the "General Subject Matter" section.

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 2026q3 taxonomy is specifically at the base URL:

https://xbrl.sec.gov/fnd/2026q3/

2.2 Versioning

Following the file naming of other standard taxonomies, a file from (for example) a "2nd Quarter 2032" taxonomy schema file containing embedded reference links would be located at https://xbrl.sec.gov/xyz/2032q2/xyz-2032q2_ref.xsd.

Following the target namespace conventions of other EDGAR standard taxonomies, the current namespace[1] of the core FND schema is http://xbrl.sec.gov/fnd/2026q3 with standard prefix fnd. This is analogous to the namespace of the Document and Entity Information schema, http://xbrl.sec.gov/dei/2026 with prefix dei.

An FND taxonomy version of any given year (irrespective of quarter) is normally 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.

[1] A namespace URI (uniform resource identifier) is not a URL (uniform resource locator); it does not identify a web address.

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 refer to the appropriate entry point.

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) https://xbrl.sec.gov/fnd/2026q3/	fnd-2026q3.xsd fnd-2026q3_lab.xsd fnd-cef-2026q3.xsd fnd-cef-2026q3_pre.xsd fnd-oef-2026q3.xsd fnd-uit-2026q3.xsd	N/A	fnd-entire-2026q3.xsd

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-2026q3_lab.xsd)
↘ fnd	Core schema with embedded reference links
↘ oef-rr	Open End Fund risk/return summary entry point
↘ oef	Open End Fund schema with embedded links
fnd-cef-pre	Embedded presentation links for N-2 Definition of Terms in Fund Name
↘ fnd-lab	Embedded label links (fnd-2026q3_lab.xsd)
↘ fnd	Core schema with embedded reference links
↘ cef-pre	Closed End Fund schema with embedded presentation links (fnd-cef-2026q3_pre.xsd)
↘ cef	Closed End Fund schema with embedded reference links
fnd-cef	Embedded definition links for N-2 Definition of Terms in Fund Name
↘ fnd	Core schema with embedded reference links
↘ cef	Closed End Fund schema with embedded reference links
fnd-uit	Embedded presentation and definition links for Forms N-8B-2 and S-6
↘ fnd-lab	Embedded label links (fnd-2026q3_lab.xsd)
↘ fnd	Core schema with embedded reference 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	Current Namespace URI
fnd	http://xbrl.sec.gov/fnd/2026q3
oef	http://xbrl.sec.gov/oef/2026
cef	http://xbrl.sec.gov/cef/2026
dei	http://xbrl.sec.gov/dei/2026

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).[2] 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 details 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	http://xbrl.sec.gov/rr/role/InvestmentStrategy

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

[2] *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)
oef:CoregistrantAxis	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.[3] 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

Item 8. General Description of the Registrant.
* * * * *
2. * * *
b. * * *
Instructions
1. ***

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.

Entry point fnd-cef imports CEF taxonomy entry point cef. For additional details, 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

[3] *See id.*

Entry point fnd-cef adds an additional role. The numeric prefix 040812 causes it to be sorted before role 040831 [EXG § 10.2, Roles].

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

II. GENERAL DESCRIPTION OF THE TRUST AND SECURITIES OF THE TRUST
* * * * *
Information Concerning the Securities Underlying the Trust's Securities
* * *
Instructions:
1. * * *
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.

Figure 9. Text of Form S-6 Instruction 1

INSTRUCTIONS AS TO THE PROSPECTUS

Instruction 1. Information to be Contained in Prospectus.

A prospectus for securities registered on this form shall contain the following information:

(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.

There is currently no taxonomy for Unit Investment Trusts; entry point fnd-uit imports only the DEI taxonomy. It has one role with the same arrangement of concepts and relationships as the entry point for Form N-2, except that there may be multiple portfolios with different names and definitions.

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:NmRule35d1PortfolioNameDisclosureAbstract	Abstract	
fnd:NmRule35d1PortfolioNameDisclosureTable	Hypercube	all, closed
fnd:PortfolioAxis	Explicit Dimension	hypercube-dimension (→ Portfolio Only)
fnd:NmRule35d1DsclsrLineItems	Abstract	
fnd:NmRule35d1PortfolioName	String	domain-member
fnd:NmRule35d1TermDfnTextBlock	Text Block	domain-member
fnd:NmRule35d1TermSlctnCritTextBlock	Text Block	domain-member

FND Role definition	FND Role URI
080001 - Disclosure - Portfolio	http://xbrl.sec.gov/uit/role/PortfolioOnly

Figure 11. Definition link: Portfolio name axis

Concept	Type	Arcs
fnd:PortfolioAxis	Explicit Dimension	
fnd:AllPortfoliosMember	Default Member	dimension-domain

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 discretion 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-oef 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, but it requires members of the portfolio axis when more than one portfolio name is described. 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 12. Presentation and Label relationships that are included in each FND entry point.

Concept	[EXG] sections	fnd-oef	fnd-cef-pre	fnd-cef	fnd-uit
All relevant fnd: elements	n/a	Yes	Yes	No	Yes
dei:EntityRegistrantName	3.1.4	Yes	Yes	No	No
dei:EntityCentralIndexKey	3.1.3	Yes	Yes	No	No
dei:AmendmentFlag	3.1.6	Yes	Yes	No	No
dei:AmendmentDescription	3.1.6	Yes	Yes	No	No
dei:DocumentType	3.1.5	Yes	Yes	No	No
dei:InvCompanyType	3.1.17	Yes	Yes	No	No

6.2 Custom relationships (permitted)

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

7 TECHNICAL REFERENCES

[CEF] Closed-End Fund (CEF) 2026 Taxonomy Guide
In https://xbrl.sec.gov/cef/2026/

[DEI] Document and Entity Information (DEI) Taxonomy
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/submit-filings/edgar-filer-manual

[EXG] EDGAR XBRL Guide
www.sec.gov/submit-filings/technical-specifications#xbrl

[OEF] Open-End Fund (OEF) 2026 Taxonomy Guide
In https://xbrl.sec.gov/oef/2026/

[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 fnd-oef Ref.	Entry point fnd-cef Ref.	Entry point 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
Portfolio Name Disclosure [Abstract]	n/a	n/a	Form N-8B-2 Instruction 1; Investment Company Act Rule 35d-1	NmRule35d1PortfolioNameDisclosure-Abstract
Portfolio Name Disclosure [Table]	n/a	n/a	Form N-8B-2 Instruction 1; Investment Company Act Rule 35d-1	NmRule35d1PortfolioNameDisclosureTable
Portfolio [Axis]	n/a	n/a	Form N-8B-2 Instruction 1; Investment Company Act Rule 35d-1	PortfolioAxis
All Portfolios [Member]	n/a	n/a	Form N-8B-2 Instruction 1; Investment Company Act Rule 35d-1	AllPortfoliosMember
Portfolio Name	n/a	n/a	Form N-8B-2 Instruction 2; Investment Company Act Rule 35d-1	NmRule35d1PortfolioName
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

9 CHANGE LOG

October, 2023	Initial version for FND-2022 and FND-2023.
February, 2024	Substantive changes • Updated figure showing OEF-2025 taxonomy with oef:CoregistrantAxis • Added fnd-entire entry point, which was implemented after October 2023. Text errata and updates • Updated reference section URLs and references to [EFM] that moved to [EXG]. • Removed material specific to obsolete 2022 taxonomies
March, 2025	Updated URLs and URIs for FND-2025.
March, 2026	Updated URLs and URIs for FND-2026 and edited technical references.
May, 2026	Substantive changes • In § 5, Forms N-8B-2 and S-6 Usage and § 8 Appendix: Concept Details, added the portfolio axis, member, and name concepts for non-insurance UITs. Text errata and updates • In § 2.1 Physical Location and Organization, Updated URLs and URIs for 26q2. • In § 2.3, Imports, corrected figures showing import relationships, and separated fnd-cef entry points with and without presentation and label links. • In § 6.1, Custom relationships (required), corrected reference for DocumentType.
July, 2026	Updated URLs and URIs for FND-2026q3