DFIN

FAQ: XBRL for
Risk/Returns

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DFIN has created this document to answer some commonly asked questions regarding risk/return XBRL filings. It is important to note the responses here are based on the rule requirements and through clarification via SEC telephone discussions, Office of Interactive Data responses to DFIN questions, staff interpretations on XBRL, and SEC guidance documents. All reference material can be found on the SEC website.

THE 2018 TAXONOMY: XBRL FOR RISK/RETURNS

What's new?

The 2018 Risk/Return Taxonomy contains several items that will require your attention. At right we've provided a detailed overview of those items, along with links to a more comprehensive explanation of the changes.

What are the details?

- The biggest changes apply to money market funds and supplements.

- For money market funds, the taxonomy will require you to select and apply new tags in your risk narrative section.

- "Supplement To Prospectus Text Block" is now included with the standard taxonomy. While there is no change in what is tagged for supplements, it may appear differently.

Where can I find more information?

- Click **here** for a sample risk section showing the application of new money market tags.

- Click **here** for a sample of a supplement tagged using the 2018 Taxonomy.

- Click **here** for a complete list of tags and definitions in our 2018 Taxonomy and Definition Guide.

Document and Entity Information Overview

DEI	485BPOS	497 Full	497 Minimal or Encouraged
Document Type	485BPOS	497	497
Document Period End Date	FYE (or date of the official HTML/ASCII filing if there are no financials or multiple FYEs)	FYE (or date of the official HTML/ASCII filing if there are no financials or multiple FYEs)	FYE (or date of the official HTML/ASCII filing if there are no financials or multiple FYEs)
Registrant Name	Same as SEC database	Same as SEC database	Same as SEC database
Central Index Key	Same as SEC database	Same as SEC database	Same as SEC database
Amendment Flag	False	False	False
Document Creation Date	Date of the official HTML/ASCII 485BPOS filing	Date of the official HTML/ASCII 497 filing	Date of the official HTML/ASCII 497 filing
Document Effective Date	Effective date of the official HTML/ASCII 485BPOS filing	Date of the official HTML/ASCII 497 filing	Date of the official HTML/ASCII 497 filing
Prospectus Date	Date on the prospectus cover	Date on the prospectus cover	Date on the prospectus being referenced (if multiple prospectuses, use filing date of the official HTML/ASCII 497)
Entity Investment Company Type	N-1A	N-1A	N-1A

How is the effective date determined?

The effective date is the date on which the filing is considered to be effective by the SEC regardless of content within the HTML, as noted in the guidance at right.

As defined in the **SEC Preparer's Guide**, the Document Effective Date is the date on which the official HTML or ASCII post-effective amendment became or will become effective (and not the date on which the 485BPOS or 497 containing the XBRL tagged data is effective). In the case of a 497, which is effective immediately upon filing, the Document Effective Date is the official filing date.

Form 485BPOS — Post-effective amendment [Rule 485(b)]

Filing Date: 2013-06-21	Filing Date Changed: 2013-06-21
Accepted: 2013-06-21 17:20:08	**Effectiveness Date: 2013-06-24**
Documents: 15	

What is the legal entity identifier?

The legal entity identifier (LEI) is a reference code — like a bar code — used across markets and jurisdictions to uniquely identify a legally distinct entity that engages in a financial transaction. The LEI is designed to be the first global and unique entity identifier enabling risk managers and regulators to identify parties to financial transactions instantly and precisely. A large international bank, for example, may have an LEI identifying the parent entity, plus an LEI for each of its legal entities that buy or sell stocks, bonds or swaps, or engage in other financial market transactions. The LEI is a globally unique ISO 17442 value. It must be 20 characters in length and include [A-Z-0-9], and is currently an optional Risk/Return element.

Label	Element	Value
Risk/Return:	rr_RiskReturnAbstract	
Document Type	dei_DocumentType	485BPOS
Document Period End Date	dei_DocumentPeriodEndDate	Oct. 31, 2017
Registrant Name	dei_EntityRegistrantName	SAMPLE DFIN FUND COMPANY TRUST
Central Index Key	dei_EntityCentralIndexKey	0001234567
Amendment Flag	dei_AmendmentFlag	False
Document Creation Date	dei_DocumentCreationDate	Apr. 16, 2018
Document Effective Date	dei_DocumentEffectiveDate	Apr. 16, 2018
Prospectus Date	rr_ProspectusDate	Apr. 16, 2018
Entity Inv Company Type	dei_EntityInvCompanyType	N-1A
Sample Company Income Builder Fund		
Risk/Return:	rr_RiskReturnAbstract	
Legal Entity Identifier	dei_LegalEntityIdentifier	549300O1NPY4J56QCU04

How is the document period end date determined?

In most instances, the fiscal year-end date is used unless there is no historical data. If multiple fiscal year-end dates exist, then the filing date is applied. The fiscal year-end date can be obtained from the fund's financial highlights.

The definition, as provided by the SEC's **2018 Risk/Return Taxonomy**, states that "Most annual prospectus updates include financials that have been prepared for some period. The Document Period End Date for the risk return filing is the end of the period which those financials describe. A new prospectus or prospectus update that contains no historical financial data at all may use the filing date for the value of this element. By the same logic, a filing containing multiple reporting periods may also use the filing date for the value of the Document Period End Date."

In what instance will the Amendment Flag be set to "True"?

The amendment flag should only be set to "true" when there is a corrective XBRL. In other words, if an error has been noted after the XBRL has been filed and it is necessary to correct this particular XBRL, the correction should be made and the amendment flag set to "true" before resubmitting the filing. However, for any future XBRL filings for this registrant, the amendment flag would be set to "false."

MINIMAL VS. ENCOURAGED TAGGING

How does Donnelley Financial Solutions (DFIN) determine which method (Minimal vs. Encouraged) to use when tagging a supplement?

DFIN's standard practice is to tag a filing using the Encouraged method only if there is full replacement value for content related to items 2, 3 and 4. Without full replacement value for the tags, the supplement is tagged using the Minimal method.

What is a Supplement To Prospectus Text Block?

The 2018 RR Taxonomy element Supplement To Prospectus Text Block replaces the extension Supplement Text Block tag from the 2012 RR Taxonomy. **Supplement To Prospectus Text Block** is used to tag content in stickers that do not have full replacement value to the corresponding 485BPOS.

TAGGING

How are discrepancies between the SEC's database (landing page) and HTML source filing handled with regard to Series/Class name content?

DFIN's standard practice is to extract the series/class names from the SEC database. As such, if there is a change to either the series or class name, the client should ensure that this change has also been made to the SEC landing page to avoid a discrepancy in the tagging.

How are multiple labels for an element handled within an XBRL filing?

When the required number of labels exceeds the available label roles, DFIN's default is to select language common to all funds as the label and then footnote the difference. This option may increase the number of footnotes in the filing and would differ from the source filing. An alternative would be to use a single all-inclusive label. If the filer would prefer this second option, they should provide the language to be used for the label, and note that the same label will be applied for all funds.

Can the verbiage "return before taxes" be added to the tag in the Average Annual Total Return table?

No. The element for Average Annual Total Returns is, by the SEC's taxonomy definition, a "before tax" measure unless otherwise specified; the verbiage "return before taxes" is not included in the label within the XBRL as it is already implied.

1 Year	rr	AverageAnnualReturnYear01	Return Before Taxes
5 Years	rr	AverageAnnualReturnYear05	Return Before Taxes
10 Years	rr	AverageAnnualReturnYear10	Return Before Taxes
Since Inception	rr	AverageAnnualReturnSinceInception	Return Before Taxes
Inception Date	rr	AverageAnnualReturnInceptionDate	Return Before Taxes

Why do some funds show two expense example tables in the XBRL with the same values when the source filing only has one table?

In the event that the HTML does not clearly state that the values apply to only "redemption" or "no redemption," a single set of values will have both elements applied (e.g., "The expenses would be the same whether you stayed in the fund or sold your shares."). As a result, the XBRL will display both "Redemption" and "No Redemption" tables.

Expense Example	1 Year	3 Years	5 Years	10 Years
Active Portfolios Multi-Manager Growth Fund I Class A I USD ($)	119	372	644	1,420

Expense Example, No Redemption	1 Year	3 Years	5 Years	10 Years
Active Portfolios Multi-Manager Growth Fund I Class A I USD ($)	119	372	644	1,420

Expense Example — Columbia Pacific/Asia Fund — USD ($)	1 Year	3 Years	5 Years	10 Years
Class A	717	1,016	1,336	2,242
Class C	326	697	1,195	2,565
Class I	106	331	574	1,271
Class R4	125	390	676	1,489
Class W	151	468	808	1,768
Class Z	125	390	676	1,489

Expense Example, No Redemption — Columbia Pacific/Asia Fund — USD ($)	1 Year	3 Years	5 Years	10 Years
Class A	717	1,016	1,336	2,242
Class C	326	697	1,195	2,565
Class I	106	331	574	1,271
Class R4	125	390	676	1,489
Class W	151	468	808	1,768
Class Z	125	390	676	1,489

What tags are used if the Average Annual Total Return tables include a date?

In the table, DFIN will include the "AverageAnnualReturnSinceInception" and "AverageAnnualReturnInceptionDate" tags, which will create an additional column within the table and may not match the source filing.

RENDERING

Why are certain values rendering as 'none' or blank in the XBRL?

As noted in the **SEC Preparer's Guide**, the SEC's rendering engine is set up so 0, zero and none will render as 'none;' N/A, dashes and blanks – will be tagged with a blank/nil value that will render as a blank. In addition, bar chart values of 0.00% will now render in the Summary section of the bar chart, and portfolio turnover rates of 0.00% will now render as 'none.'

Why is the ordering of the footnote references different from the source filing?

Per the **SEC Preparer's Guide**, footnotes are applied to each corresponding fact and the numbers are consecutively generated automatically by the SEC's rendering engine. The XBRL is correct when the reference and the footnote content match, despite the fact that the ordering does not match the source filing.

Why have the footnote indicators moved from the far right column in the Detail Data to the center?

The SEC's rendering software has been updated, which has changed some of the viewing properties of XBRL documents. The Detail Data section has been vertically reordered so that the column for the footnote indicator now appears between the Label column and the Tag column, as opposed to the far right of the Detail Data section.

Can the appearance and/or display of values within the bar chart be altered?

The display of the bar chart graphics and their values within the XBRL are dictated by the SEC's rendering engine. The SEC released a new version, effective June 22, 2015, in which the bar chart will now automatically adjust the height of the axis to ensure that the values at the bottom of the graphic will no longer overlap or display at the edge of the graphic. In addition, the new bar chart image will now include values of 0.00% and render in the Summary section of the bar chart.

Can the fund name be removed from the Average Annual Total Return table label?

All document member, fund and class information is present in all tables and the duplication is no longer removed as of the latest update to the SEC's rendering engine on June 22, 2015.

Why is the footnote reference missing on the table heading (e.g., Shareholder Fees, Annual Fund Operating Expenses, Average Annual Total Return, bar chart heading)?

DFIN's standard practice is to apply the footnote to each value. In addition, the footnote reference for the bar chart values will be displayed in the Detail Data report section of the XBRL. Also, due to recent changes to the SEC's rendering engine, footnote rendering is condensed into the first three columns, as opposed to rendering across the entire XBRL in the Detail Data report. Please note that the footnote column will now render between the Label and Element (tag) columns as opposed to the far right of the Detail Data section. Plus, footnotes that render at the bottom of the report section are now truncated and do not stretch to the edges of the Report section.

Why do dollar sign symbols appear in table heads within the Summary report?

The recent update to the SEC's rendering engine will now display the dollar sign symbol for amounts in tables as "USD ($)" as opposed to "USD $." In addition, these symbols do not always appear in the table headers but can sometimes be included as part of the row headings instead.

Why do dollar sign symbols appear in column heads on my current filing but not on my previous filings?

Until recently, the SEC's rendering engine did not allow for dollar sign ($) rendering in column heads. As a result, DFIN's viewer code has been updated to reflect the SEC's latest code.

Is it possible to show Average Annual Total Returns out to three decimal places in a bar chart?

No. Per the **SEC Preparer's Guide**, the SEC rendering engine only allows for two decimal places. As such, the return will render as either X.XX% or XX.XX%.

Although the Detail Data section may render with three decimal places (X.XXX%), the Summary section will round up and only show two decimal places (XX.XX%).

About Donnelley Financial Solutions (DFIN)

DFIN is a leading global risk and compliance company.

We're here to help you make smarter decisions with insightful technology, industry expertise and data insights at every stage of your business and investment lifecycles.

As markets fluctuate, regulations evolve and technology advances, we're there. And through it all, we deliver confidence with the right solutions in moments that matter.

Learn about DFIN's end-to-end risk and compliance solutions.

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