



INVESTMENT MARKET SOLUTIONS

XBRL Closed-End Fund Taxonomy Guide

The XBRL Taxonomy Element Guide will help identify which elements (tags) are available when reviewing your iXBRL filing.

The list was created using the CEF 2026 taxonomy, which was released by the SEC on March 16, 2026.

On [page 9](#) of this PDF, you can find the FND taxonomy guide. The Fund Name Disclosure (FND) XBRL requirement is part of the SEC's updated Fund Name Rule and applies to certain investment company filings that include new disclosures explaining how a fund's name reflects its investment strategy. When applicable, these disclosures must be included and filed in Inline XBRL using the standalone FND taxonomy, typically alongside an existing fund taxonomy such as Open-End Fund (OEF) or Closed-End Fund (CEF). Compliance begins June 11, 2026, for fund groups with \$1 billion or more in net assets and December 11, 2026, for all other fund groups.

We recommend using the most recent version of the CEF taxonomy to ensure you incorporate the latest XBRL tags.

XBRL CLOSED-END FUND TAXONOMY GUIDE

Form N-2 Location	Namespace Prefix	Element Name	Definition
Cover	dei	EntityAddressesAddressTypeAxis	The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.
Cover	dei	AddressTypeDomain	An entity may have several addresses for different purposes and this domain represents all such types.
Cover	dei	BusinessContactMember	Business contact for the entity.
Cover	dei	EntityCentralIndexKey	A unique 10-digit SEC-issued value to identify entities that have filed disclosures with the SEC. It is commonly abbreviated as CIK.
Cover	dei	AmendmentFlag	If the value is true, then the document as an amendment to previously-filed/accepted document.
Cover	dei	AmendmentDescription	Description of changes contained within amended document.
Cover	dei	EntityInvCompanyType	
Cover	dei	InvestmentCompanyActFileNumber	
Cover	dei	EntityFileNumber	
Cover	dei	DocumentType	The type of document being provided (such as N-2, 10-K, N-CSR, etc.). The document type should be limited to the same value as the supporting SEC submission type.
Cover	dei	EntityRegistrantName	The exact name of the entity filing the report as specified in its charter, which is required by forms filed with the SEC.
Cover	dei	EntityAddressAddressLine1	Address Line 1 such as Building Name, Street Name.
Cover	dei	EntityAddressAddressLine2	Address Line 2 such as Suite No.
Cover	dei	EntityAddressAddressLine3	Address Line 3.
Cover	dei	DocumentRegistrationStatement	
Cover	dei	PreEffectiveAmendment	

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Form N-2 Location	Namespace Prefix	Element Name	Definition
Cover	dei	PreEffectiveAmendmentNumber	Amendment number to registration statement under the Securities Act of 1933 before the registration becomes effective.
Cover	dei	PostEffectiveAmendmentNumber	Amendment number to registration statement under the Securities Act of 1933 after the registration becomes effective.
Cover	dei	PostEffectiveAmendment	
Cover	dei	InvestmentCompanyActRegistration	
Cover	dei	InvestmentCompanyRegistrationAmendment	
Cover	dei	InvestmentCompanyRegistrationAmendmentNumber	
Cover	cef	BdcFileNumber	
Cover	dei	ApproximateDateOfCommencementOfProposedSaleToThePublic	The approximate date of a commencement of a proposed sale of securities to the public.
Cover	dei	ContactPersonnelName	Name of contact personnel.
Cover	dei	EntityAddressCityOrTown	Name of the City or Town.
Cover	dei	EntityAddressStateOrProvince	Name of the state or province.
Cover	dei	EntityAddressPostalZipCode	Code for the postal or zip code.
Cover	dei	CityAreaCode	Area code of city.
Cover	dei	LocalPhoneNumber	Local phone number for entity.
Cover	dei	DividendOrInterestReinvestmentPlanOnly	
Cover	dei	DelayedOrContinuousOffering	

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Form N-2 Location	Namespace Prefix	Element Name	Definition
Cover	dei	EffectiveUponFiling462e	
Cover	dei	AdditionalSecuritiesEffective413b	
Cover	dei	EffectiveWhenDeclaredSection8c	
Cover	dei	EffectiveUponFiling486b	
Cover	dei	EffectiveOnSetDate486b	
Cover	dei	EffectiveOnDate486b	
Cover	cef	PrimaryShelfFlag	
Cover	dei	EntityWellKnownSeasonedIssuer	Indicate "Yes" or "No" if the registrant is a well-known seasoned issuer, as defined in Rule 405 of the Securities Act.
Cover	dei	EntityEmergingGrowthCompany	
Cover	dei	EntityExTransitionPeriod	
Cover	dei	EffectiveAfter60Days486a	
Cover	dei	EffectiveOnSetDate486a	
Cover	dei	EffectiveOnDate486a	
Cover	dei	NewEffectiveDateForPreviousFiling	
Cover	dei	AdditionalSecurities462b	
Cover	dei	AdditionalSecurities462bFileNumber	

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Form N-2 Location	Namespace Prefix	Element Name	Definition
Cover	dei	NoSubstantiveChanges462c	
Cover	dei	NoSubstantiveChanges462cFileNumber	
Cover	dei	ExhibitsOnly462d	
Cover	dei	ExhibitsOnly462dFileNumber	
Cover	cef	RegisteredClosedEndFundFlag	
Cover	cef	BusinessDevelopmentCompanyFlag	
Cover	cef	IntervalFundFlag	
Cover	cef	PrimaryShelfQualifiedFlag	
Cover	cef	NewCefOrBdcRegistrantFlag	
Item 3.1	cef	FeeTableAbstract	
Item 3.1	cef	ShareholderTransactionExpensesTableTextBlock	
Item 3.1	cef	SalesLoadPercent	
Item 3.1	cef	DividendReinvestmentAndCashPurchaseFees	
Item 3.1	cef	UnderwritersCompensationPercent	
Item 3.1	cef	OtherTransactionExpensesAbstract	
Item 3.1	cef	OtherTransactionExpense1Percent	

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Form N-2 Location	Namespace Prefix	Element Name	Definition
Item 3.1	cef	OtherTransactionExpense2Percent	
Item 3.1	cef	OtherTransactionExpense3Percent	
Item 3.1	cef	OtherTransactionExpensesPercent	
Item 3.1	cef	AnnualExpensesTableTextBlock	
Item 3.1	cef	ManagementFeesPercent	
Item 3.1	cef	InterestExpensesOnBorrowingsPercent	
Item 3.1	cef	DividendExpenseOnPreferredSharesPercent	
Item 3.1	cef	DividendAndInterestExpensesOnShortSalesPercent	
Item 3.1	cef	DistributionServicingFeesPercent	
Item 3.1	cef	IncentiveFeesPercent	
Item 3.1	cef	LoanServicingFeesPercent	
Item 3.1	cef	OtherFeederFundExpensesPercent	
Item 3.1	cef	OtherMasterFundExpensesPercent	
Item 3.1	cef	AcquiredFundFeesAndExpensesPercent	
Item 3.1	cef	OtherAnnualExpensesAbstract	
Item 3.1	cef	OtherAnnualExpense1Percent	

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Form N-2 Location	Namespace Prefix	Element Name	Definition
Item 3.1	cef	OtherAnnualExpense2Percent	
Item 3.1	cef	OtherAnnualExpense3Percent	
Item 3.1	cef	OtherAnnualExpensesPercent	
Item 3.1	cef	TotalAnnualExpensesPercent	
Item 3.1	cef	WaiversAndReimbursementsOfFeesPercent	
Item 3.1	cef	NetExpenseOverAssetsPercent	
Item 3.1	cef	ExpenseExampleTableTextBlock	
Item 3.1	cef	ExpenseExampleYear01	
Item 3.1	cef	ExpenseExampleYears1to3	
Item 3.1	cef	ExpenseExampleYears1to5	
Item 3.1	cef	ExpenseExampleYears1to10	
Item 3.1	cef	PurposeOfFeeTableNoteTextBlock	
Item 3.1	cef	BasisOfTransactionFeesNoteTextBlock	
Item 3.1	cef	OtherTransactionFeesNoteTextBlock	
Item 3.1	cef	OtherTransactionFeesBasisNoteTextBlock	
Item 3.1	cef	OtherTransactionFeesBasisMaximum	

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Form N-2 Location	Namespace Prefix	Element Name	Definition
Item 3.1	cef	OtherTransactionFeesBasisMaximumPercent	
Item 3.1	cef	OtherExpensesNoteTextBlock	
Item 3.1	cef	ManagementFeeNotBasedOnNetAssetsNoteTextBlock	
Item 3.1	cef	AcquiredFundFeesAndExpensesNoteTextBlock	
Item 3.1	cef	AcquiredFundFeesEstimatedNoteTextBlock	
Item 3.1	cef	AcquiredFundIncentiveAllocationNoteTextBlock	
Item 3.1	cef	IncentiveAllocationPercent	
Item 3.1	cef	IncentiveAllocationMinimumPercent	
Item 3.1	cef	IncentiveAllocationMaximumPercent	
Item 3.1	cef	AcquiredFundTotalAnnualExpensesNoteTextBlock	
Item 4	cef	FinancialHighlightsAbstract	
Item 4.3	cef	SeniorSecuritiesTableTextBlock	
Item 4.3	cef	SeniorSecuritiesAmt	
Item 4.3	cef	SeniorSecuritiesCvgPerUnit	
Item 4.3	us-gaap	PreferredStockLiquidationPreference	
Item 4.3	cef	SeniorSecuritiesAverageMarketValuePerUnit	

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Form N-2 Location	Namespace Prefix	Element Name	Definition
Item 4.3	cef	SeniorSecuritiesNoteTextBlock	
Item 4.3	cef	SeniorSecuritiesHighlightsAnnualizedNoteTextBlock	
Item 4.3	cef	SeniorSecuritiesAveragingMethodNoteTextBlock	
Item 4.3	cef	SeniorSecuritiesHeadingsNoteTextBlock	
Item 4.3	cef	SeniorSecuritiesHighlightsAuditedNoteTextBlock	
Item 8	cef	GeneralDescriptionOfRegistrantAbstract	
Item 8.2	cef	InvestmentObjectivesAndPracticesTextBlock	
FND Taxonomy Guide			
Item 8.2b	fnd	NmRule35d1TermDfnTextBlock	
Item 8.2b	fnd	NmRule35d1TermSlctnCritTextBlock	
Item 8.2b	fnd	NmRule35d1EightyPctInvstmntPlcyTextBlock	
Item 8.3	cef	RiskFactorsTableTextBlock	
Item 8.3A	cef	RiskTextBlock	
Item 8.3B	cef	EffectsOfLeverageTextBlock	
Item 8.3B	cef	AnnualDividendPayment	

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Form N-2 Location	Namespace Prefix	Element Name	Definition
Item 8.3B	cef	AnnualDividendPaymentInitial	
Item 8.3B	cef	AnnualDividendPaymentCurrent	
Item 8.3B	cef	AnnualInterestRatePercent	
Item 8.3B	cef	AnnualInterestRateInitialPercent	
Item 8.3B	cef	AnnualInterestRateCurrentPercent	
Item 8.3B	cef	AnnualCoverageReturnRatePercent	
Item 8.3B	cef	EffectsOfLeverageTableTextBlock	
Item 8.3B	cef	ReturnAtMinusTenPercent	
Item 8.3B	cef	ReturnAtMinusFivePercent	
Item 8.3B	cef	ReturnAtZeroPercent	
Item 8.3B	cef	ReturnAtPlusFivePercent	
Item 8.3B	cef	ReturnAtPlusTenPercent	
Item 8.3B	cef	EffectsOfLeveragePurposeTextBlock	
Item 8.5	cef	SharePriceTableTextBlock	
Item 8.5	cef	LowestPriceOrBid	
Item 8.5	cef	HighestPriceOrBid	

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Form N-2 Location	Namespace Prefix	Element Name	Definition
Item 8.5	cef	LowestPriceOrBidNav	
Item 8.5	cef	HighestPriceOrBidNav	
Item 8.5	cef	HighestPriceOrBidPremiumDiscountToNavPercent	
Item 8.5	cef	LowestPriceOrBidPremiumDiscountToNavPercent	
Item 8.5	cef	SharePricesNotActualTransactionsTextBlock	
Item 8.5	cef	NoPublicTradingTextBlock	
Item 8.5	us-gaap	SharePrice	
Item 8.5	cef	LatestPremiumDiscountToNavPercent	
Item 8.5	us-gaap	NetAssetValuePerShare	
Item 8.5	cef	NoTradingHistoryTextBlock	
Item 10	cef	CapitalStockLongTermDebtAndOtherSecuritiesAbstract	
Item 10.1	cef	CapitalStockTableTextBlock	
Item 10.1	cef	SecurityTitleTextBlock	
Item 10.1	cef	SecurityDividendsTextBlock	
Item 10.1	cef	SecurityVotingRightsTextBlock	
Item 10.1	cef	SecurityLiquidationRightsTextBlock	

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Form N-2 Location	Namespace Prefix	Element Name	Definition
Item 10.1	cef	SecurityLiabilitiesTextBlock	
Item 10.1	cef	SecurityPreemptiveAndOtherRightsTextBlock	
Item 10.1	cef	SecurityObligationsOfOwnershipTextBlock	
Item 10.1	cef	DistributionsMayReducePrincipalTextBlock	
Item 10.1	cef	PreferredStockRestrictionsArrearageTextBlock	
Item 10.1	cef	PreferredStockRestrictionsOtherTextBlock	
Item 10.1	cef	RightsSubjectToOtherThanMajorityVoteTextBlock	
Item 10.1	cef	RightsLimitedByOtherSecuritiesTextBlock	
Item 10.2	cef	LongTermDebtTableTextBlock	
Item 10.2	cef	LongTermDebtTitleTextBlock	
Item 10.2	cef	LongTermDebtPrincipal	
Item 10.2	cef	LongTermDebtStructuringTextBlock	
Item 10.2	cef	LongTermDebtDividendsAndCovenantsTextBlock	
Item 10.2	cef	LongTermDebtIssuanceAndSubstitutionTextBlock	
Item 10.2	cef	LongTermDebtRightsLimitedByOtherSecuritiesTextBlock	
Item 10.3	cef	OtherSecuritiesTableTextBlock	

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Form N-2 Location	Namespace Prefix	Element Name	Definition
Item 10.3	cef	OtherSecurityTitleTextBlock	
Item 10.3	cef	OtherSecurityDescriptionTextBlock	
Item 10.3	cef	WarrantsOrRightsCalledTitleTextBlock	
Item 10.3	cef	WarrantsOrRightsCalledAmount	
Item 10.3	cef	WarrantsOrRightsCalledPeriodDate	
Item 10.3	cef	WarrantsOrRightsExercisePrice	
Item 10.5	cef	OutstandingSecuritiesTableTextBlock	
Item 10.5	cef	OutstandingSecurityTitleTextBlock	
Item 10.5	cef	OutstandingSecurityAuthorizedShares	
Item 10.5	cef	OutstandingSecurityHeldShares	
Item 10.5	cef	OutstandingSecurityNotHeldShares	
Item 10.5	cef	OtherTransactionExpensesPercent	
Item 10.5	cef	OtherTransactionExpense1Percent	
Item 10.5	cef	OtherTransactionExpense2Percent	
Item 10.5	cef	OtherTransactionExpense3Percent	
Item 10.5	cef	OtherAnnualExpensesPercent	

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Form N-2 Location	Namespace Prefix	Element Name	Definition
Item 10.5	cef	OtherAnnualExpense1Percent	
Item 10.5	cef	OtherAnnualExpense2Percent	
Item 10.5	cef	OtherAnnualExpense3Percent	

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