

XBRL US Mutual Fund Risk/Return Summary Taxonomy v2008

Architecture

Version 1.0

December 31, 2008

Prepared by:

Phillip Engel
Director
Goffengel Consulting

Campbell Pryde
Chief Standards Officer
XBRL US, Inc.

Notice Authorized Uses of this Document

Copyright © 2008 XBRL US, Inc.

All Rights Reserved

In order to meet the SEC's mission requirements, the "XBRL US Mutual Fund Risk/Return Summary Taxonomy" may be used by the public, royalty-free, in Mutual Fund reporting, and may be incorporated without change in other works that comment on, explain, or assist in the use or implementation of the XBRL US Mutual Fund Risk/Return Summary Taxonomy.

To that end, this document and translations of it may be copied and furnished to others, in whole or in part, and this document may be incorporated, in whole or in part, without change in other works that comment on or otherwise explain the XBRL US Mutual Fund Risk/Return Summary Taxonomy or assist in its implementation. Other works that incorporate this document, in whole or in part, without change may be prepared, copied, published and distributed without restriction of any kind, provided this Notice is included on the first page of all such authorized copies and works and the legend set forth below is contained on each subsequent page of such documents. Under no circumstances may this document, or any part of it that is incorporated into another work, be modified in any way, such as by removing the copyright notice or references to XBRL US, Inc., except as required to translate it into languages other than English or with prior written consent of XBRL US, Inc.

XBRL US, Inc. owns all right, title and interest in the XBRL US Mutual Fund Risk/Return Summary Taxonomy and all technical data, software, documentation, manuals, instructional materials, and other information created in connection with the XBRL US Mutual Fund Risk/Return Summary Taxonomy – which includes this document. The SEC has an unlimited license in the XBRL US Mutual Fund Risk/Return Summary Taxonomy and this other information and materials pursuant to Federal Acquisition Regulation ("FAR") 52.227-11, 52.227-14 (Alternative IV) and 52.227-16.

ALL PARTIES ACKNOWLEDGE THAT THIS DOCUMENT, THE INFORMATION CONTAINED HEREIN, AND ALL INFORMATION PROVIDED AS PART OF THIS TAXONOMY OR ITS ASSOCIATED FILES IS PROVIDED ON AN "AS IS" BASIS AND XBRL US, INC. DISCLAIMS ALL WARRANTIES, EXPRESS OR IMPLIED, INCLUDING BUT NOT LIMITED TO ANY WARRANTY OF MERCHANTABILITY, FITNESS FOR ANY PARTICULAR PURPOSE, OR TITLE; OR ANY WARRANTY THAT THE USE OF THE CONTENTS OF THE TAXONOMY OR ITS ASSOCIATED FILES WILL NOT INFRINGE ANY THIRD PARTY PATENTS, COPYRIGHTS, TRADEMARKS OR OTHER RIGHTS.

IN NO EVENT WILL XBRL US, INC. BE LIABLE TO ANY USER OR ANY THIRD PARTY FOR THE COST OF PROCURING SUBSTITUTE GOODS OR SERVICES, LOST PROFITS, LOSS OF USE, LOSS OF DATA OR ANY DIRECT, INDIRECT, CONSEQUENTIAL, INCIDENTAL, PUNITIVE OR SPECIAL DAMAGES, WHETHER UNDER CONTRACT, TORT, WARRANTY OR OTHERWISE, ARISING IN ANY WAY OUT OF THE USE OF THIS TAXONOMY OR ITS ASSOCIATED FILES, OR THE PERFORMANCE OR IMPLEMENTATION OF THE CONTENTS THEREOF OF ANY TYPE WHATSOEVER, WHETHER OR NOT SUCH PARTY HAD ADVANCE NOTICE OF THE POSSIBILITY OF SUCH DAMAGES.

The following legend shall appear on each subsequent page:

**Notice
Authorized Uses Are Set Forth on the First Page of this Document/File.
Copyright © 2008 XBRL US, Inc. All Rights Reserved.**

Table of Contents

1	Goal	1
2	Additional Requirements	1
3	Domain Model.....	2
3.1	Distinguish Clearly Between a Reporting Document & Reporting Data.....	2
3.2	Identify the Reporting Concepts the Risk/Return Section of a Mutual Fund Prospectus Must Contain.....	2
3.3	Limit the Need for Extensions	2
4	Logical Model	3
4.1	Numeric Concepts	3
4.2	Heading Concepts.....	4
4.3	Narrative & Footnote Concepts.....	4
4.4	Views	5
4.5	Fund Series & Fund Share Classes	5
4.6	Calculations	6
5	Physical Model	7
5.1	Elements with Years in Their Names	7
5.2	Headings & Column Names	7
5.3	References.....	7
5.4	Files.....	7
6	Design & Style Rule Changes	7
6.1	Style Exceptions.....	8
6.2	FRTA 1.0 Exceptions.....	8
7	References (non-normative)	9

1 Goal

The purpose of this document is to describe (1) how the XBRL US Mutual Fund Risk/Return Summary Taxonomy conforms to the XBRL US GAAP Taxonomies v1.0 Architecture [ARCH] and Style Guide [STYLE], and (2) what additional domain, logical and physical modeling conventions are needed to extend the XBRL US GAAP Taxonomies v1.0 Architecture to cover areas that are unique to Risk/Return. This document assumes familiarity with the XBRL US GAAP Taxonomies v1.0 Architecture dated 28 April 2008 [ARCH], because the focus is on how the XBRL US Mutual Fund Risk/Return Summary Taxonomy differs from the XBRL US GAAP Taxonomies v1.0 Architecture.

2 Additional Requirements

Instances of the XBRL US Mutual Fund Risk/Return Summary Taxonomy are not financial statements; they represent information contained in the Risk/Return section of mutual fund prospectuses. Although the Risk/Return section of mutual fund prospectuses do (i) contain historical information about fund performance, (ii) contain a mix of narrative and numerical disclosures, and (iii) are associated with a set of entities that are related to one another, there are important differences:

The Risk/Return section of mutual fund prospectuses is a “point in time” document that contains historical data points *among other* information:

1. The information is frequently amended, not necessarily on a quarterly or annual basis, and some of the information in them is aligned to calendar years rather to their own year ends.
2. The information states the management and other fees to be charged in the future, and even contain a table that forecasts the expenses for a hypothetical \$10,000 investment.
3. The set of relevant users in the system context does not include auditors.

The scope of information in a document is almost never a single, simple corporate entity with one or a few equity classes:

4. An SEC filed mutual fund prospectus resembles a “Family Style” financial statement, with some disclosures common to all classes or series, and others specific to one or more classes or series.
5. The SEC’s EDGAR system has a strict convention for CIKs with special “C” and “S” prefixes to denote share classes and fund series.
6. There are requirements for data that are not about the fund itself but about external market indexes.

Document ordering and layout are fixed in practice, but are currently in flux:

7. Risk/Return is formally defined in SEC Form N-1A which tends to be more prescriptive with respect to the order, naming, and even the tabular layouts of its disclosures than more general forms for financial statements.
8. Final Rule 33-8998 changed the order and augmented the content of the Risk/Return section of Form N-1A when it took effect and is reflected in the taxonomy.

Practical implementation of the taxonomy is influenced by experience and the capabilities of software applications in the marketplace and at the SEC:

9. Automation of prospectus filings through content management systems is far more advanced in the market than for other types of filings, hence the automation for a metadata-rich output file is much more feasible.
10. Approximately 35 instances filed with the SEC already provide a sample from which to observe live experience with usage.

11. Preservation of similar or identical element naming will be helpful to filers and vendors.
12. The capabilities of the SEC's "rendering engine" (Viewer) are relevant and should be anticipated.

These points influence the domain, logical and physical models chosen below.

3 Domain Model

The general goals of the XBRL US GAAP Taxonomies v1.0 Architecture's domain model and how the goals are achieved for the XBRL US Mutual Fund Risk/Return Summary Taxonomy are explained in the sections below.

3.1 Distinguish Clearly Between a Reporting Document & Reporting Data

The "document versus data" distinction that seems so vexing in the case of a financial statement, is hardly an issue for information in the Risk/Return section of a mutual fund prospectus for which the "document" viewpoint (requirements 1, 2, 7, 8) makes considerably more sense. Therefore the taxonomy as published fits into the XBRL US GAAP Taxonomy as a "disclosure" rather than a "statement".

3.2 Identify the Reporting Concepts the Risk/Return Section of a Mutual Fund Prospectus Must Contain

The authoritative source for the XBRL US Mutual Fund Risk/Return Summary Taxonomy concepts is Form N-1A and from data, as commonly used or as required by, the EDGAR system. Form N-1A, when converted into HTML, has items arranged into a section – subsection – paragraph – subparagraph hierarchy, with instructions that cover one or more items. The taxonomy therefore has at least one concept for each item appearing in Form N-1A, and vice versa.

Form N-1A has requirements that refer to the contents of a prospectus using terms such as headings, narratives, tables, line items in the tables, and required footnotes on specific line items. Therefore the XBRL US Mutual Fund Risk/Return Summary Taxonomy domain model is that the form and presentation of an instance is dictated by the regulation itself, and that part of the regulation indicates what a table is, what a narrative is, where the footnotes must appear, and so on.

There is a small overlap between form information items and items that already appear in the DEI domain model of an entity, but the DEI elements are given different standard labels to clarify their meaning in a prospectus.

- Legal Entity Axis – with standard label "Series or Index Status"
- Entity Domain – with standard label "Series or Index Domain"

There is also a small overlap between form information items about the document and items that appear in the DEI domain model of a document:

- Document Creation Date – with standard label "Registration Statement Filing Date"
- Document Effective Date – with standard label "Registration Statement Effective Date"

The "Prospectus Date" is distinct from the "Registration Statement Filing Date".

3.3 Limit the Need for Extensions

A prospectus requires a different kind of extension than a financial statement. A company extension is always needed for an SEC financial statement using XBRL because:

- At level 1 tagging, the face of a financial statement needs customized labels, presentation ordering, and often, calculations.
- At level 1 tagging, the footnotes (“Notes to the Financial Statements”) require presentation ordering.
- At level 1 tagging, a “family style” instance containing multiple financial statements contains facts pertaining to different legal entities.
- At levels 2 through 4 tagging, a detailed segment disclosure, consolidating statement, or schedule of investments contain facts that apply to only one legal entity, business segment, geographic region or other part of an entity.

The Financial Statement domain model does not apply completely because (1) there are no distinct “levels of tagging detail” for prospectuses, (2) the presentation ordering is fixed by regulation, and (3) the exact wording of the labels are not relevant because all of the content of the Risk/Return section can be contained in text blocks or string disclosures.

Therefore, the extensions to the domain model by contrast, are motivated *only* by the need to partition the facts in the prospectus according to:

- The Fund **series** (or *groups* of fund series, prior to adoption of Rule 33-8998). This is modeled using the DEI Taxonomy “Legal Entity” Axis, with some restrictions on element naming. This explains the term “Series or Index Axis” and “Series or Index Domain”.
- There are **external market indexes** presented in the baseline performance comparison. The domain model of the XBRL US GAAP Taxonomy did not contain a notion of external index, so it is modeled in the XBRL US Mutual Fund Risk/Return Summary Taxonomy using the DEI “Legal Entity” concept, and identifies an index as if it were a subsidiary of the main filer entity.
- **Share class** within the fund series (or groups of classes); this is *not* the same as the XBRL US GAAP Taxonomy’s “Class of Stock” axis. Stock classes of different series must be distinguishable across all Risk/Return section information even if it happens to be called “Class A”.

4 Logical Model

The structure of the XBRL US Mutual Fund Risk/Return Summary Taxonomy will resemble a (large) XBRL US GAAP Taxonomies v1.0 Architecture “Document” relationship group, consisting mainly of a table within which there are many line items.

4.1 Numeric Concepts

Some reported amounts could never be negative and others could never be positive. Also, ratios in a Form N-1A are required to have percentages represented in basis points (hundredths of percents). Thus, there are four new types whose names should be self explanatory:

```
rr:NonNegativePure4Type
rr:NonPositivePure4Type
rr:NonNegativeMonetaryType
rr:NonPositiveMonetaryType
```

The naming convention for ratios uses the word “over” to indicate a fraction. There are often two variants on a concept, one in which the denominator is the typical denominator, and an alternative concept which may either have a different denominator or no denominator at all. For example:

Frequently Reported Ratio	Alternative Amount Reported
Exchange Fee over Redemption	Exchange Fee
Maximum Account Fee over Assets	Maximum Account Fee
Maximum Cumulative Sales Charge over Offering Price	Maximum Cumulative Sales Charge over Other
Maximum Deferred Sales Charge over Offering Price	Maximum Deferred Sales Charge over Other
Redemption Fee over Redemption	Redemption Fee

4.2 Heading Concepts

Section headings are modeled as strings (@type equal to 'xbrli:stringItemType') and their standard label ends with "[Heading]".

Other simple document organizational and presentation features, such as column names and captions, are also modeled as strings; this reduces or eliminates the need for preparers to modify element labels to communicate nuance in the headings. They are not distinguished by any bracket [] indicator.

4.3 Narrative & Footnote Concepts

Narratives are modeled with us-types:textBlockItemType. The many-to-many relationship of document fragments to disclosure facts exists in the Risk/Return section just as it does in financial statements. Therefore, text that appears inside a text block fact may also appear in other facts. In the Risk/Return section, though, filers have less flexibility in the relationship between narratives and disclosures, so that when a text block has a set of presentation children that have type xbrli:stringItemType, those facts appear in their immediate presentation parent and it is not necessary to rearrange the presentation arcs. In the example below, the narrative text appearing after the heading may be one or more paragraphs, but certain disclosures may be required within that text, and each of these is a distinct string.

	Element (Presentation Relationships)	Base Type
	Performance Narrative [Abstract]	String
+	Performance Table [Heading]	String
+	Performance Table Narrative [Text Block]	Text Block
	+ Performance Table Does Reflect Sales Loads	String
	+ Performance Table Market Index Changed	String
	+ Performance Table Uses Highest Federal Rate	String
	+ Performance Table Not Relevant to Tax Deferred	String
	+ Performance Table Explanation after Tax Higher	String
	+ Performance Table One Class of Multiclass Fund	String

Footnotes that must be associated with data in a table appear in a us-types:textBlockItemType. Form N-1A gives filers little flexibility in the relationship tables and their footnotes. Tables of numeric data are usually followed by text blocks, sometimes with a set of presentation children that have type xbrli:stringItemType. For example, a table of expenses may be followed by a set of footnotes, within which there are specific items that must be disclosed, followed by additional closing text:

	Element (Presentation Relationships)	Base Type
	Expense Footnotes [Abstract]	String
+	Expense Footnotes [Text Block]	Text Block
	+ Expenses Represent Both Master and Feeder	String
	+ Expenses Explanation of Nonrecurring	String
	+ Expenses Restated to Reflect Current	String
+	Expense Example Closing [Text Block]	Text Block

The XBRL "link:footnote" element has no significance in the taxonomy, although preparers must use it in prospectus instances.

As with the XBRL US GAAP Taxonomies v1.0 Architecture, this means that in an instance it is almost always the case that there is redundancy between the text that appears in a `us-types:TextBlockItemType`, that which appears in a `xbri:stringItemType` element, and that which appears in a `link:footnote`.

4.4 Views

The taxonomy has only one view - a document oriented view. Its main purpose is for presentation of the taxonomy and to provide a “typical” layout perspective on filings.

From a presentation layout perspective, it is important to recognize that Form N-1A calls for certain disclosures to be presented as narratives, tables, or a set of footnotes adjacent to a table. But even the narratives and footnotes may be presented by some filers in the form of tables.

Therefore, the view is broken into 19 small groups that are distinguished not so much by their content but by their typical layout in a document:

#	Section	Typical Layout
1	Risk Return	Narrative
2	Objective Section	Narrative
3	Expenses	Narrative
4	Shareholder Fees	Tabular
5	Operating Expenses	Tabular
6	Expense Footnotes	Narrative
7	Expense Example Narrative	Narrative
8	Expense Example	Tabular
9	Expense Example Closing	Narrative
10	Portfolio Turnover	Narrative
11	Strategy Section	Narrative
12	Risk Section	Narrative
13	Bar Chart and Performance Table Section	Narrative
14	Bar Chart Narrative	Narrative
15	Bar Chart Table	Tabular
16	Bar Chart Closing	Narrative
17	Performance Narrative	Narrative
18	Performance Table Section	Tabular
19	Performance Table Closing	Narrative

These groupings are only for presentation purposes, and have no significance except for disclosure requirements in Form N-1A that specifically refer to “adjacency” or “footnote” or “narratives”.

A preparer might wish to create several different relationship groups, one for each of the alternating narrative and tabular layouts, leaving out redundant string and text block elements so as to achieve the desired appearance.

4.5 Fund Series & Fund Share Classes

A single prospectus may cover several fund series and within each of those series, several share classes. The EDGAR system enforces a naming convention that the XBRL US Mutual Fund Risk/Return Summary Taxonomy expects to be followed. Fund Series are identified by “S” followed by nine digits. Fund Classes are identified by “C” followed by nine digits. There is no necessary relationship among the numeric part of the identifier, although sometimes the “A, B, C...” classes have identifiers that end with sequential numbers (0993, 0994, 0995...). The filer’s extension defines these as domain members of the appropriate axis. For example, suppose a filer’s namespace prefix is “abc” and their market index of choice is the “XYZ Index”:

Relationships, with Standard Label	Prefix	Element Name
Prospectus [Table]	rr	ProspectusTable
+ Series and Index [Axis]	dei	LegalEntityAxis
+ Series and Index [Domain]	dei	EntityDomain
+ ABC Fund	abc	S000999999
+ XYZ Index	abc	XyzIndexMember
+ Prospectus Share Class [Axis]	rr	ProspectusShareClassAxis
+ Share Class [Domain]	rr	ShareClassDomain
+ Class A	abc	C011111111
+ Class B	abc	C011111112
+ Prospectus [Line Items]	rr	ProspectusLineItems

The table below shows how the combination of LegalEntityAxis and ProspectusShareClassAxis combine.

#	LegalEntityAxis	ProspectusShareClassAxis	Meaning of facts in this context
1	(empty)	(empty)	
2	abc:S000999999	(empty)	Fact applies to all classes of fund series
3	abc:S000999999	abc:C011111111	Fact applies only to one class of the series
4	abc:XyzIndex	(empty)	Fact is a Market Index Return value
5	(empty)	abc:C011111111	N/A – the series must be specified
6	abc:XyzIndex	abc:C011111111	N/A – an index does not have classes

The table below shows the same combinations, but laid out in a way that illustrates the interaction between the legal entity axis and the share class axis:

Legal Entity Axis:	Prospectus Share Class Axis:		
	abc:C011111111 ("Class A")	abc:C011111112 ("Class B")	(empty)
abc:S000999999 ("ABC Fund")	3. Fact applies to Class A shares of ABC Fund only	Fact applies to Class B shares of ABC Fund only	2. Fact applies to all share classes of the Fund series
abc:XyzIndex ("XYZ Index")	6. Not Meaningful	Not Meaningful	4. Fact is a Market Index Return value
(empty)	5. Not Meaningful	Not Meaningful	1. Fact applies to entire prospectus (e.g., Prospectus Date)

If there were a second series such as "DEF Fund" then it would have a different series identifier such as "S099999999" and an entirely different set of one or more share class identifiers.

A filer's extension schema may declare additional class identifiers that group together other classes, even if they refer to different series, thus retaining the flexibility for multi-class funds and multi-fund prospectuses.

However, there is no way to specify or constrain the associations between a series and its class identifiers without negative hyper cubes. Negative hyper cubes are not included at this time in the XBRL US GAAP Taxonomies v1.0 Architecture.

4.6 Calculations

Form N-1A has only one area in which XBRL calculations have any meaning - in the "Operating Expenses" section. In this section, filers do have a small amount of flexibility to show three additional types of fees

other than Management Fees, Distribution (12b-1) fees, etc. There are only nine calculation arcs and the arrangement of corresponding presentation arcs is a three-deep nested “netting” pattern.

The “Other Expenses over Assets” line item has three calculation children: “Component1 ...”, “Component2 ...” and “Component3 ...”. This is because item 3 instruction 3.c.iii of Part A in Form N-1A says: “The Fund may subdivide this [Other Expenses] caption into no more than three subcaptions that identify the largest expense or expenses comprising ‘Other Expenses,’ but must include a total of all ‘Other Expenses.’” In other words, the filer may choose how to decompose “Other Expenses over Assets” but must use one of the three child elements and assign it a different label for presentation.

5 Physical Model

The mapping of logical constructs onto XBRL 2.1 constructs follows that of the XBRL US GAAP Taxonomies v1.0 Architecture for the most part; the few differences used to reduce the number of xbrli:context elements in instances are explained below.

5.1 Elements with Years in Their Names

The “Bar Chart” section of Form N-1A requires the annual rate of returns of the fund to be aligned to calendar years no matter what the fiscal year of the fund is. These elements are rr:AnnualReturn1990 through rr:AnnualReturn2012. This reduces the number of additional contexts needed in instances.

The “Performance Table” section of Form N-1A requires that returns also be reported as an average annual rate for 1, 5, 10 years and the life of the fund. Again, rather than create additional contexts these are simply defined in the form “...Return01” “...Return05” “...Return10” and “...ReturnSinceInception”.

5.2 Headings & Column Names

Experience in the Voluntary Filing Program showed that the phrasing of captions and column headings is significant in some cases: in the Performance Table, and in cases where Risks, Objectives and Strategies are disclosed in tabular rather than narrative form. These elements have string data types although, as usual, preparers should understand that rendering tools are free to treat them as normalized strings.

5.3 References

Form N-1A is the only source of references necessary for the XBRL US Mutual Fund Risk/Return Summary Taxonomy. It has been converted into an XHTML file. Each of its individual items, down to the level of individual bullet points, has been given a fragment identifier, and is the basis of all reference resources as well as of the documentation labels.

5.4 Files

The physical arrangement of the XBRL US Mutual Fund Risk/Return Summary Taxonomy follows the XBRL US GAAP Taxonomies v1.0 “Non-GAAP” taxonomies, having separate entry points for the element declarations, standard labels, relationships, documentation and references.

6 Design & Style Rule Changes

The XBRL US GAAP Taxonomies v1.0 have design and style rules that are enforced almost everywhere except for named exceptions. The following rules were modified to accommodate the XBRL US Mutual Fund Risk/Return Summary Taxonomy.

6.1 Style Exceptions

Rule	Exception
In labels and element names use "because" instead of "since".	The phrase "since inception".
List of acceptable value for reference parts "Name" and "Number".	"Form" is added to the list of acceptable "Name" reference part values. "N-1A" is added to the list of acceptable "Number" reference part values.
Labels should not contain single digit characters. The number should be spelled out.	The label "N-1A [Abstract]" and elements with number of years (i.e. "Average Annual Return Year 01") are an exception.
Monetary typed concepts must have a balance attribute.	Monetary elements in a prospectus represent fees, and are neither "credit" nor "debit" balance type.
Tables are contained in text blocks.	The entire prospectus is a table that is not contained in a text block. Further, the line items for the table contain several text blocks to identify the sections of the N-1A form.
Abstract concepts should not have a single child.	The arrangement of content groups causes some abstracts to have a single child.

6.2 FRTA 1.0 Exceptions

The DTS of the XBRL US Mutual Fund Risk/Return Summary Taxonomy contains the elements of the DEI Taxonomy but not its standard labels. This means there are 131 violations of the "should" rule 2.1.10 in the DTS of the XBRL US Mutual Fund Risk/Return Summary Taxonomy, though none in the RR namespace itself.

The XBRL US Mutual Fund Risk/Return Summary Taxonomy imports the DEI Taxonomy. The XBRL US Mutual Fund Risk/Return Summary Taxonomy provides alternative standard labels for the following four elements:

- DocumentCreationDate
- DocumentEffectiveDate
- EntityDomain
- LegalEntityAxis

For these elements, the XBRL US Mutual Fund Risk/Return Summary Taxonomy prohibits the original DEI standard label, and a new label is provided in the RR label linkbase. This creates four violations of the "should" rule 5.16 ("The concept-label, essence-alias, similar-tuples, concept-reference, and general-special relationships SHOULD NOT be prohibited.").

7 References (non-normative)

- [ARCH] XBRL US GAAP Taxonomies v1.0 Architecture
<http://xbrl.us/Documents/SECOFM-USGAAPT-Architecture-20080428.pdf>
- [ICI] 2006 Mutual Fund Risk/Return Summary Taxonomy
<http://xbrl.us/rr>
- [STYLE] UGT Style Guide, Recommendation dated 2007-03-08
<http://www.xbrl.org/us/usfrtf/XBRL-StyleGuide-RECOMMENDATION-2007-03-08.doc>
- [XBRL] Phillip Engel, Walter Hamscher, Geoff Shuetrim, David von Kannon, Hugh Wallis.
Extensible Business Reporting Language (XBRL) 2.1 Recommendation with corrected
errata to 2008-07-02
<http://www.xbrl.org/SpecRecommendations/>

