

XBRL US Mutual Fund Risk/Return Summary Taxonomy v2008 Technical Guide

Version 1.0

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1 Goals

The purpose of this document is to detail the XBRL US Mutual Fund Risk/Return Summary Taxonomy. This document extends the XBRL US GAAP Taxonomies v1.0 Technical Guide [TECH]. The intended audience of this document is a technical user familiar with XBRL, other specifications and modules of XBRL, XML Schema, and the XBRL US GAAP Taxonomies v1.0 Architecture [ARCH].

2 Files

The physical model of the XBRL US Mutual Fund Risk/Return Summary Taxonomy follows that of the "Non-GAAP" taxonomies found in the XBRL US GAAP Taxonomies v1.0. The XBRL US Mutual Fund Risk/Return Summary Taxonomy files are all rooted here:

<http://taxonomies.xbrl.us/rr/2008/>

The date (2008-12-31) in the file name below indicates the release date.

Entry Point File	Element & Role Declarations	Standard Labels	Calculation, Definition, & Presentation Linkbases	Documentation Label & Reference Linkbases
rr-2008-12-31.xsd	Yes	No	No	No
rr-std-2008-12-31.xsd	Yes	Yes	No	No
rr-ent-2008-12-31.xsd	Yes	Yes	Yes	No
rr-all-2008-12-31.xsd	Yes	Yes	Yes	Yes

The following ten files constitute the XBRL US Mutual Fund Risk/Return Summary Taxonomy (in the zip file <http://xbrl.us/documents/XBRLUSRR-2008-12-31.zip>):

#	File	File Type	Contents
1	rr-2008-12-31.xsd	Schema	Element, Type and Role Declarations
2	rr-std-2008-12-31.xsd	Schema	Entry Point
3	rr-ent-2008-12-31.xsd	Schema	Entry Point
4	rr-all-2008-12-31.xsd	Schema	Entry Point
5	rr-cal-2008-12-31.xml	Calculation	Calculation Relationships
6	rr-def-2008-12-31.xml	Definition	Dimensional Relationships
7	rr-doc-2008-12-31.xml	Label	Standard Labels
8	rr-lab-2008-12-31.xml	Label	Documentation Labels
9	rr-pre-2008-12-31.xml	Presentation	Presentation Relationships
10	rr-ref-2008-12-31.xml	Reference	References

Only the schema file rr-2008-12-31.xsd is absolutely required to be in the DTS of a prospectus filing.

3 Discoverable Taxonomy Sets

The DTS of the rr-2008-12-31.xsd entry point contains three other XBRL US GAAP Taxonomies v1.0 files:

#	URI	Description
1	http://xbrl.us/us-gaap/1.0/elts/us-types-2008-03-31.xsd	US GAAP Type Declarations
2	http://xbrl.us/us-gaap/1.0/elts/us-roles-2008-03-31.xsd	US GAAP Role Declarations
3	http://xbrl.us/us-gaap/1.0/non-gaap/dei-2008-03-31.xsd	Document and Entity Element Declarations

The DTS of rr-2008-12-31.xsd also includes schemas at <http://www.xbrl.org>, namely the base XBRL 2.1 schemas (four files), XBRL Dimensions 1.0 schemas (two files), and the 2006 FRTA reference part declarations.

The total of all schemas and linkbases in the largest DTS is about one megabyte.

4 File Naming Conventions

The file naming convention used for the XBRL US Mutual Fund Risk/Return Summary Taxonomy follows the XBRL US GAAP Taxonomies v1.0 naming convention:

Figure 1. Linkbase Naming Abbreviations

-cal-2008-12-31.xml	calculation
-def-2008-12-31.xml	definition
-doc-2008-12-31.xml	documentation (contains labels having role "documentation")
-lab-2008-12-31.xml	labels (contains labels having standard role "label")
-pre-2008-12-31.xml	presentation
-ref-2008-12-31.xml	reference

5 The Base Schema rr-2008-12-31.xsd

The namespace will change according to the version of the taxonomy. No elements will be deleted.

Recommended Prefix	Namespace
rr	http://xbrl.us/rr/2008-12-31

The base schema declares one role for all presentation, calculation and definition relationships.

ID	URI	Definition	Used On
N1A	http://xbrl.us/rr/role/document/n1a	994300 - Document Form N-1A	Calculation, Definition, Presentation

The base schema declares four item types:

```

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

The base schema declares 175 non-abstract concepts, and 30 abstract concepts for a total of 205.

6 References & the Reference Linkbase

The references for the XBRL US Mutual Fund Risk/Return Summary Taxonomy refer to the instructions for Form N-1A. Reference parts do not include ranges (i.e. ii-iv).

7 Standard Label Linkbase

File rr-lab-2008-12-31.xml contains the "standard" labels for all concepts in the base schema rr-2008-12-31.xsd as well as for a few elements from namespace http://xbrl.us/dei/2008-03-31. For all elements in the rr namespace, the XBRL US GAAP Taxonomies v1.0 naming conventions are followed, with one additional convention shown in Figure 2.

Figure 2. Additional Mandatory Relationship of Standard Label Suffix to Concept Type

Suffix	Type	Substitution Group	Abstract	Period
[Heading]	xbrli:stringItemType	xbrli:item	false	Duration

File rr-lab-2008-12-31.xml also contains prohibiting arcs for DEI concepts where the “standard” label is replaced for the purpose of the XBRL US Mutual Fund Risk/Return Summary Taxonomy.

8 Presentation Linkbase

The presentation linkbases are organized roughly to correspond to the arrangement of elements in the *order* they are found in a prospectus. Other aspects of this presentation, such as nesting, abstract headings, name indicators such as [Table], [Axis] and [Line Items], and other arrangements, model relationships needed for presentation and for dimensional tables [XDT].

9 Calculation & Definition Linkbases

Just as in the XBRL US GAAP Taxonomy, there is a close correspondence among presentation, calculation and definition arcs in the relationship group representing Form N-1A.

However, in contrast to the XBRL US GAAP Taxonomy, there are fewer than a dozen calculation arcs in the XBRL US Mutual Fund Risk/Return Summary Taxonomy. Figure 3 shows the entire correspondence of presentation with calculation. Notice that all calculation weights are “1” and therefore no negated labels should ever be needed in a prospectus. The correspondence of presentation to definition arcs follows the same pattern as in the XBRL US GAAP Taxonomies v1.0.

Figure 3. Presentation and Calculation are Aligned

Hierarchy:	Presentation
Relationship:	parent-child
Group:	994300 - Document - Form N-1A
	Preferred Label
<ul style="list-style-type: none"> [-] [A] Net Expenses over Assets [Abstract] <ul style="list-style-type: none"> [-] [A] Expenses over Assets [Abstract] <ul style="list-style-type: none"> [B] Management Fees over Assets [B] Distribution and Service (12b-1) Fees over Assets [B] Distribution or Similar (Non 12b-1) Fees over Assets [-] [A] Other Expenses over Assets [Abstract] <ul style="list-style-type: none"> [B] Component1 Other Expenses over Assets [B] Component2 Other Expenses over Assets [B] Component3 Other Expenses over Assets [B] Other Expenses over Assets, Total Total Label [B] Acquired Fund Fees and Expenses over Assets [B] Expenses over Assets, Total Total Label [B] Fee Waiver or Reimbursement over Assets [B] Net Expenses over Assets, Total Total Label 	
Hierarchy:	Calculation
Relationship:	summation-item
Group:	994300 - Document - Form N-1A
	Weight
<ul style="list-style-type: none"> [-] [G] 994300 - Document - Form N-1A <ul style="list-style-type: none"> [-] [B] Net Expenses over Assets <ul style="list-style-type: none"> [-] [B] Expenses over Assets 1 <ul style="list-style-type: none"> [B] Management Fees over Assets 1 [B] Distribution and Service (12b-1) Fees over Assets 1 [B] Distribution or Similar (Non 12b-1) Fees over Assets 1 [-] [B] Other Expenses over Assets 1 <ul style="list-style-type: none"> [B] Component1 Other Expenses over Assets 1 [B] Component2 Other Expenses over Assets 1 [B] Component3 Other Expenses over Assets 1 [B] Acquired Fund Fees and Expenses over Assets 1 [B] Fee Waiver or Reimbursement over Assets 1 	

10 Correspondence with ICI Taxonomy

The SEC voluntary filing program included prospectus documents using the Mutual Fund Risk/Return Summary Taxonomy published in 2006 by the Investment Company Institute (ICI). There is a general correspondence of elements between the ICI 2006 taxonomy, although the change of architecture has led to numerous changes.

11 FRTA 1.0 Exceptions

As with the XBRL US GAAP Taxonomies v1.0, there are exceptions to Rule 2.1.12 (Each concept MUST have documentation in either the label or reference linkbase.) [FRTA] because generally abstracts are not given documentation labels.

Also, 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 221 violations of the “should” Rule 2.1.10 (A concept MUST have a label with the standard label role.) in the DTS of the XBRL US Mutual Fund Risk/Return Summary Taxonomy, though none in the RR namespace itself.

12 References (non-normative)

- [ARCH] XBRL US GAAP Taxonomies v1.0 Architecture
<http://xbrl.us/Documents/SECOFM-USGAAPT-Architecture-20080428.pdf>
- [TECH] XBRL US GAAP Taxonomies v1.0 Technical Guide
<http://xbrl.us/Documents/SECOFM-USGAAPT-TechnicalGuide-20080428.pdf>
- [FRTA] Walter Hamscher (editor).
Financial Reporting Taxonomies Architecture 1.0 Recommendation with errata
corrections dated 2006-03-20.
<http://www.xbrl.org/TaxonomyGuidance/>
- [XBRL] Phillip Engel, Walter Hamscher, Geoff Shuetrim, David vun Kannon, Hugh Wallis.
Extensible Business Reporting Language (XBRL) 2.1 Recommendation with corrected
errata to 2008-07-02
<http://www.xbrl.org/SpecRecommendations/>
- [XDT] Ignacio Hernández-Ros, Hugh Wallis
XBRL Dimensions 1.0, RECOMMENDATION dated 2006-09-18
<http://www.xbrl.org/SpecRecommendations>

