

Inline XBRL: Corp Fin Issues 9 New Interpretations

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The SEC’s Inline XBRL requirements now apply to large accelerated filers. As registrants have started using Inline XBRL for their filings, a number of questions have come up. On August 20, 2019, the staff of the SEC’s Division of Corporation Finance issued 9 new Compliance and Disclosure Interpretations (CDIs) to help answer some of those questions. The new CDIs are available [here](#). The CDIs clarify several issues related to exhibit index references, requirements for those voluntarily submitting files in Inline XBRL format, 8-K requirements, and requirements for foreign private issuers. The following table summarizes some of the key guidance from the new CDIs.

CDI Number	Question	Answer
101.01 – Exhibit Index References	How should registrants identify the Interactive Data Files in the exhibit index of a filing?	If required under Rule 405 (financial statements data) of Reg S-T, exhibit 101. If required under Rule 406 (cover page Interactive Data Files) of Reg. S-T, exhibit 104. The title description in the index should include the word “Inline”.
101.02 – Voluntary Inline Filers and Cover Page Tagging	If a registrant voluntarily submits Interactive Data Files in Inline XBRL format before it is required to do so, must it also satisfy Inline XBRL requirements for cover page data?	No.
101.03 – 8-K Requirements	Cover page data is required to be tagged. Are all Forms 8-K subject to this cover page tagging requirement?	Yes, even if the 8-K does not include financial statements.
101.04 – Cover Page Data, 8-Ks and Exhibit 104	Cover page data files must be filed as an exhibit in the exhibit table. Are registrants required to identify the cover page data file as exhibit 104 under Item 9.01 of Form 8-K?	As discussed above, cover page data files should be identified as exhibit 104 in the exhibit index. However, if the 8-K does not include any other exhibit, it is ok to not add an exhibit index solely for the cover page data file.
101.06 – Ceasing Voluntary Submission of Inline Data	If a registrant elects to voluntarily submit data files in Inline XBRL format before it is required to do so, can the issuer later cease such voluntary submissions?	Yes, until they are required to submit them under the rules.
101.07 – Filings prior to the First 10-Q subject to Inline XBRL	Where a registrant files a Form 8-K earlier on the same day as its first Form 10-Q that is subject to the Inline XBRL	No.

requirements, must the Form 8-K comply with Inline XBRL cover page tagging requirements?

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